

Town of Smithfield FY 2024-2025



Manager's Proposed Budget

Presented to the Town Council
May 21, 2024



Town of Smithfield,
North Carolina
FY 2024-2025 Proposed Budget
May 21, 2024

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Town of Smithfield Proposed Annual Budget Fiscal Year 2024-2025

To: Honorable Mayor Andy Moore
Members of the Town Council

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

Date: May 22, 2024

RE: FY 2024-2025 Budget Message

Dear Mayor and Council:

Enclosed is the Fiscal Year 2024-2025 proposed budget for the Town of Smithfield. This document represents the single most important fiscal management planning tool utilized by the Town in support of its key mission of providing high quality key government service activities, while maintaining the impact of taxes and fees at an acceptable, minimum level. The document is being presented to the Mayor and Town Council for the governing body's review and consideration. On this same day, May 22, 2024, 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 4, 2024 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, 2024.

This budget has been prepared in accordance with the Local Government Budget and Fiscal Control Act. The budget is based on recommendations from the budget officer, finance director, department heads, and the Mayor and Council following various budget workshops. The budget is balanced in all funds, including the general fund and the utility enterprise funds, has no property tax increase, meets ongoing debt obligations, and includes several necessary capital expenditures. The proposed budget maintains employee benefits at similar levels as exists in the current fiscal year, however a change in health coverage provider has taken place. A two (2) percent increase in 401(k) match is included for all employees outside of sworn law enforcement officers. This brings the 401(k) match amount to five (5) percent for all departments. A pay and class study is currently underway by Robertson Miller Management. The equivalent of a (5) percent salary adjustment exists in the draft budget for salary increases and/or adjustments for all departments except police, including utility funds. A \$10,000 increase is budgeted for sworn police positions and the Accreditation Manager. Six (6) School Resource Officers have been added to the police budget with their costs paid 82 percent by the Johnston County School System and 18 percent by the Town of Smithfield. Revenue from the school system has been added (\$526,372).

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. \$150,000 of fund balance is used in the Water/Sewer Fund and \$1,000,000 in the Electric Fund is used to pay for proposed expenditures.

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 five (5) percent electric rate increase for Town customers. Also, a rate review by United Financial Solutions (UFS) indicated that an additional two (2) percent increase in electric rates is needed in fiscal years 2024 and 2025. Therefore, an overall six (6) percent rate increase for Electric fees is included in the proposed budget.

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

One state-wide act of legislation will have an adverse impact on the budgets of local governments, including Smithfield's. This issue increases the employer contribution rate to the Local Government Employees Retirement System (LGERS). This increased the Town's contribution rate from 12.85 percent for local government employees to 13.60 percent and increased Law Enforcement Officer contributions from 14.10 percent to 15.10 percent.

Budget Format

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

In the past fiscal year, the Town maintained its General Fund, fund balance of unrestricted funds at over 100 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 100 percent while the Electric Utility Fund maintained a fund balance of over 70 percent.

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

\$1,374,500 in general fund capital expenditures, \$775,000 in the water plant budget for water system improvements, \$1,455,000 for water/sewer system capital improvements, and 1,035,000 for Electric Department capital initiatives.

Finally, the proposed budget continues the practice of eliminating transfers from both the Electric Fund and Water/Sewer Fund to the General Fund. Finances are shared between funds using the actual cost for employee support services to the original utility departments that are using these services. This practice involves charging these direct costs back to those funds that are actually using these services. Thereby, the proposed budget would be consistent with our auditor's previous recommendations. While state statute authorizes a transfer to the General Fund of up to three (3) percent of the capital asset value, no such transfer exists in the proposed budget.

General Fund

The General Fund budget recommendation is balanced. \$562,680 of fund balance is used in the proposed budget. \$270,000 of unrestricted fund balance is used as a transfer to the General Fund Capital Project Fund for the future purchase of a new fire engine in FY 2027 and the repaving of the Town Hall parking lot. \$90,000 is used from restricted fund balance, Park in Lieu, for improvements to Community Park and Smith Collins Park. \$212,680 is used to purchase a VAC Trailer for Storm Water (\$80,000), \$20,000 for the purchase of two (2) drones, a replacement UTV for the Police Department (\$21,000), and \$75,000 for the architectural plans for a third fire station.

General Administration/Finance/Planning

The General Fund contains a contingency amount of \$260,004 to cover unanticipated expenditures. There are four new/additional personnel positions included in this budget. Two part-time code enforcement positions were eliminated in favor of adding one full-time code enforcement officer. Two additional laborers were added to the Public Works General Services Division to better maintain the appearance of the Town and its properties. An Assistant Town Manager position was created in General Government.

The Town continually weighs the balance between affordable employee benefits and the demands of our fund balance. Smithfield increased employee benefits by increasing the Town's 401(k) match to five (5) percent, similar to sworn law enforcement officers. Health Insurance costs increased about eight (8) percent for FY 2025. This increase was significantly less than expected due to the change of our health care provider from Cigna to BlueCross/BlueShield and our insurance pool changing to the Gallagher Group. The Town will continue to make a concerted effort to provide competitive benefit packages and salary packages to its employees, to maintain retention and improve recruitment efforts.

Police/Fire

The Police Department continues to operate at a high level of efficiency and effectiveness. As always, the Town continues paying attention to the crime rate and statistics. Year to date crime has cumulatively decreased including violent crimes such

as, Murder, Rape, Robbery and Assault while property crimes have dropped fifteen (15) percent from the previous year. Six (6) School Resource Officers have been added to the police budget with their costs paid 82 percent by the Johnston County School System and eighteen (18) percent by the Town of Smithfield. The Smithfield Police Department is a Nationally Accredited Agency and received its second, re-accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA) in 2022.

As has been the case for several years, there is a responsibility to pay close attention to Fire Department needs for new and/or replacement fire vehicles, such as a ladder truck and fire engines. The Town took delivery of one new fire engine in 2017 and a second new fire engine in FY 2021. A new, 100-foot ladder truck was purchased in FY 2020. A replacement heavy rescue truck was ordered using ARPA funding in FY 2023. The truck remains in production with an expected delivery date in December 2025. A replacement fire engine is partially included in the FY 2025 budget, with \$230,000 being moved into General Fund Capital Projects for this purchase. Delivery is expected in FY 2027. \$75,000 is included in capital outlay to complete architectural plans for a third fire station on the North side of Town. The cost of fuel for all Town vehicles will remain a bit of an unknown, as we complete this budget. All fuel expenditure lines have been examined due to current volatility in market prices.

General Services/Streets/Garage/Sanitation/Storm Water

The street resurfacing program continues in FY 2025 with a budgeted amount of \$398,195. These funds are allocated from Powell Bill proceeds. This proposed budget removes all other expenditures that were funded through Powell Bill proceeds. These ancillary costs were moved to other general fund departments that utilized these funds for their budgeted purposes. These ancillary costs will now be paid from general fund revenues rather than Powell Bill revenue.

The General Services Department budget also includes two additional laborers and additional funding to hire part-time help during the summer months. Money is also allocated to purchase needed HVAC Units for Town Hall and the resurfacing of the streets inside Sunset Cemetery.

It is noted that the Sanitation Department is expected to be self-funded by its user fees. The Town has received notice from Spain Farms that the Town's yard waste disposal fees are increasing by 5.3 percent in FY 2025. Therefore, sanitation fees were increased proportionately. This increase will equate to 55 cents per customer per month for yard waste fees. The Town also provides easy and affordable solutions for our citizens to recycle by having a centralized collection point at the Public Works facility open all day Wednesdays and Saturdays until 12:00 pm. One replacement Sanitation Truck (\$300,000) was ordered in FY 2024 and we are awaiting delivery of that unit.

\$80,000 has been allocated in the Storm Water budget to purchase a VAC Trailer to assist in keeping the Town's storm water pipes clear.

Recreation/SRAC

The Town continues to provide superior parks and recreation facilities for Town of Smithfield residents and our neighbors. The Town acquired a parcel of land on Highway 210 where a future soccer complex is planned. \$210,000 is budgeted from the Tourism Authority to complete construction plans.

Utility Funds

The Water Plant expansion and improvement project was complete in FY 2023. \$729,567 is budgeted, as the third debt service payment for the plant expansion loan. Chemicals for the water purification process continue to rise causing the Town to budget additional funds for these expenditures. Water rates have remained unchanged while the sewer wholesale rates are increasing by six (6) percent effective September 1, 2024. This will cause the Town to increase its sewer fees to its customers proportionately.

In the Water and Sewer Fund, \$400,000 is used for East Smithfield System improvements. \$100,000 is budgeted for Inflow & Infiltration projects. \$200,000 is budgeted for lift station repair. \$300,000 is budgeted to further Digitized Water Metering, \$350,000 is allocated for the purchase of a replacement VAC Truck in FY 2027. \$150,000 is allocated for the rebuilding of raw water pumps at the water plant.

\$389,794 is included as Contingency Funds in the Water/Sewer fund, which includes any salary adjustments agreed to by Council.

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, ElectricCities reduced the wholesale rate by 1.2 percent, again allowing Smithfield to keep its rates stable. UFS completed a refresher study of electric rates in March of 2021. Several nominal increases and decreases were recommended and implemented. These rate changes left the Town's electric revenue projections unchanged but moved our rates closer to cost of service for each customer. The latest rate refresher is recommending two (2) percent increases in FY 2024 and FY 2025. This second of two, two (2) percent increases are included in this proposed budget.

Also included in the FY 2025 budget proposal are the following capital items for the Electric Department:

- \$500,000 Voltage Conversion
- \$300,000 Delivery Point One Improvements
- \$200,000 Bucket Truck Replacement

\$1,000,000 in fund balance is used toward the capital items above. \$292,629 is reserved for contingency costs throughout FY 2024 and any pay adjustments agreed to by Council.

Debt Financing

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

Debt Service; June 30, 2024

General Fund Description	<u>Lender</u>	<u>Orig. Loan Amount</u>	<u>Interest Rate</u>	<u>Terms-YRS</u>	<u>Loan Date</u>	<u>Maturity Date</u>
Police Department Expansion	UCB	784,572	2.13%	15	04/21/21	04/21/36
Knuckleboom Truck	Truist	160,000	3.92%	5	12/23/22	12/23/27
Hook Leaf Truck	Truist	199,345	2.15%	5	03/17/20	01/01/25
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
Fire Engine 1	KS Bank	490,500	2.24%	12	08/24/2017	08/01/29
Water/Sewer Fund						
Water Plant Expansion	NCDEQ	12,050,000	1.11%	20	04/09/23	05/01/43
I&I/Sand Removal	Four Oaks	1,430,000	2.90%	10	02/24/16	02/24/26
Multiple Water and Sewer	Truist	1,181,500	2.06%	10	04/01/16	10/01/26
Electric Fund						
Substation Loan	Southern	3,432,596	2.89%	12	08/15/15	08/15/27

While this is the Manager's Budget Message to the Mayor and Town Council, the input and efforts put into its creation should be attributed to all Town department heads and their staff, with special recognition given to Greg Siler and Shannan Parrish. While this budget proposal for FY 2024-25 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 4, 2024 at 7:00 pm at Town Hall to promote further discussion.


Michael L. Scott, Town Manager

Financial Policy Guidelines For:

Town of Smithfield, North Carolina

Authority: North Carolina General Statutes and other Public Finance Law

Review Scheduled: Annually or as needed

Approval Needed: Town Council

Adopted: 12-4-12

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I. FINANCIAL POLICY GUIDELINES – OBJECTIVES

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

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

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

II. FUND BALANCE POLICIES

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

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

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 2024-2025**

BE IT ORDAINED by the Town Council of the Town of Smithfield, North Carolina, meeting in _Smithfield_ this ____ day of June, 2024, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

Section 1. General Fund

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Current & Prior Year Property Taxes	9,147,790
Sales and Services	3,148,040
Licenses, Permits and Fees	84,900
Unrestricted Intergovernmental Revenues	4,832,000
Restricted Intergovernmental Revenues	1,053,695
Investment Earnings	350,000
Loan Proceeds	-
Other	703,407
Fund Balance Appropriated	<u>562,680</u>
	19,882,512

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, 2024 and ending June 30, 2025 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

General Government	706,840
Non-Departmental	1,458,435
Debt Service	419,096
Finance	157,950
Information Technology	150,100
Planning	413,850
Police	5,896,015
Fire	3,399,565
General Services	1,223,751
Streets	572,027
Garage	173,700
Powell Bill	398,195
Sanitation	1,706,469
Storm Water	282,630
Parks/Recreation	1,380,275
Aquatics Center	1,232,310
Sarah Yard Community Center	51,300
Contingency	<u>260,004</u>
	19,882,512

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, 2024 and ending June 30, 2025:

Water Sales	5,560,000
Sewer Sales	5,000,000
Investment Earnings	200,000
Other Revenues	362,000
Fund Balance Appropriated	150,000
	11,272,000

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, 2024 and ending June 30, 2025 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Treatment Plant	3,339,715
Water and Sewer Distribution	6,522,155
Debt Service	1,020,336
Contingency	389,794
	11,272,000

Section III. Electric

It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Electric Sales	16,270,040
Penalties	85,000
Investment Earnings	250,000
Other Revenues	193,500
Fund Balance Appropriated	1,000,000
	17,798,540

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, 2024 and ending June 30, 2025 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Electric Dept. Operation	17,163,325
Debt Service	342,586
Contingency	292,629
	17,798,540

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, 2024 and ending June 30, 2025:

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, 2024 and ending June 30, 2025 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, 2024 and ending June 30, 2025:

Received from State	14,000
Interest	2,900
	16,900

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, 2024 and ending June 30, 2025 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Firemen's Supplemental Retirement	16,900
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Section VI. Smithfield Fire Tax District

It is estimated that the following revenues will be available in the Fire District Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Smithfield Fire District Tax	185,000
Motor Vehicle Tax	24,000
1st Responders	214,000
	423,000

The following amounts are hereby appropriated in the Fire District Tax Fund for the operation of the Town Government's Fire Service activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Transfer to General Fund	423,000
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Section VII. General Capital Project Fund

It is estimated that the following revenues will be available in the General Capital Project Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Loan	-
Transfer from General Fund	210,000
	210,000

The following amounts are hereby appropriated in the General Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Hwy 210 Soccer Park Construction Plans	210,000
	210,000

Section VIII. Water/Sewer Capital Project Fund

It is estimated that the following revenues will be available in the Water/Sewer Capital Project Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Transfer from W/S Fund (Dept. 7200)	625,000
Transfer from W/S Fund (Dept. 7220)	1,350,000
	1,975,000

The following amounts are hereby appropriated in the Water/Sewer Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

East Smithfield Water System Improvement	400,000
Water Plant Intake Improvements	75,000
South Smithfield Water Improvements	150,000
Water Lines Upgrade	200,000
AMI - Nexgrid Metering	300,000
I&I	100,000
Lift Station Repair	200,000
FH Valve Insertion	200,000
1/3 Vacuum Truck	350,000
	1,975,000

Section IX. Electric Capital Project Fund

It is estimated that the following revenues will be available in the Electric Capital Project Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Transfer from Electric Fund	1,000,000
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The following amounts are hereby appropriated in the Electric Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Voltage Conversion	500,000
1/2 Bucket Truck	200,000
Delivery Point One Improvements	300,000
	1,000,000

Section X. ARPA Project Fund

It is estimated that the following revenues will be used from ARPA Funds for General Capital Project Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

ARPA Funds	
	-

The following amounts are hereby appropriated in the ARPA Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

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Section XI Tax Rate Established

An Ad Valorem Tax Rate of \$.57 per \$100 at full valuation based on estimated 99.7% tax collection percentage is hereby established as the official tax rate for the Town of Smithfield for the fiscal year 2024-2025. A tax rate for the Special Tax District to provide funding for the Downtown Smithfield Development Corporation is established at \$0.19 per \$100 valuation. A tax rate for the Smithfield Rural Fire District is established at \$0.12 per \$100 valuation.

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

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

Section XIII- Special Authorization- Budget Officer

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

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

Section XIII- 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 2024-2025 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:

Shannan Parrish, Town Clerk

M. Andy Moore, Mayor

TOWN OF SMITHFIELD
FY 2024-2025
DRAFT
DEPARTMENTAL FEE SCHEDULE
Proposed Amendments are Highlighted

Property Tax Rate

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

Administrative Services

Miscellaneous Fees and Charges

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

CD Copy.....\$1.50

This fee is for the cost of the CD

Reproduction of a video copy of any Town Council Meeting..... \$2.00

This fee is for the cost of the DVD only.

IT Services needed for compiling information relating to any public record request..... \$14.00/per hr.

The Special Service Charge will be the hourly rate in accordance with the lowest paid employee who would be conducting the work.

Flash Drives – Actual cost of the Flash Drive

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

Cemetery Services

Mausoleum Crypts

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

Lot Sales: Sunset Memorial Park

Single Grave	\$1000.00
Two Grave Lot	\$2000.00
Four Grave Lot	\$4000.00
Six Grave Lot	\$6000.00

Grave Opening and Closing Services.....	\$775.00	\$725.00
Burial under 36" in length (including cremations).....	\$475.00	\$425.00

Lot Sales: Riverside Extension Cemetery

Single Grave Lot	\$1250.00
Two Grave Lot	\$2500.00
Four Grave Lot	\$5000.00
Six Grave Lot	\$7500.00

Grave Opening and Closing Services.....	\$775.00	\$725.00
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Burial under 36" in length (including cremations).....	\$475.00	\$425.00
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Columbarium opening/closing fee for committal service.....	\$350.00
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Public Works

Overgrown Lot Clearance

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

Commercial Plan Review/Trade Fire Inspections

Commercial & Subdivision Site	\$100.00
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Commercial/Building Construction	\$100.00
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Change of Tenant/Use	\$50.00
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Commercial Hood/Spray Booth Fire Suppression System	\$50.00
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Fire Pump System	\$400.00
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All Fire Protection Systems Plan Review (per sq. ft. gross floor area with a minimum of \$100)	\$0.02
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Note: Fire Protection Systems include but not limited to the installation and/or modification to any Fire Alarm, Fire Sprinkler, Clean Agent, or Emergency Responder Radio Coverage (BDA) systems.

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

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

Re-Inspections

First Re-Inspection	No Charge
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Second Re-Inspection	\$50.00
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Each subsequent Re-inspection	\$100.00 ea.
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Periodic Fire Inspections (all occupancies per building/structure/tenant space not adjoined or separated)

Less than 50,000 sq. Ft	\$50.00
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50,000 - 99,999 sq. Ft.	\$100.00
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100,000 – 249,999 sq. Ft	\$200.00
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250,000 – 499,999 sq. Ft.....	\$300.00
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More than 500,000 sq Ft.....	\$500.00
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First Re-Inspection	No Charge
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Second Re-Inspection	\$50.00
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Each subsequent Re-inspection	\$100.00 ea.
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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 \$75.00
Blasting/Fireworks Public Display (permit & stand-by)	\$300.00 \$150.00
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 \$150.00
Fifth Activation.....	\$300.00 \$200.00
Sixth Activation.....	\$350.00 \$250.00
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

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

Administration Fee for Participant Withdrawal Without Cause \$10.00

Adult Team Sports

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

Youth Team Sports (Boys and Girls)

Scholarships are available based on need.

Multiple child discount — Only applies during the same sport season

25% discount for the 1st-additional child

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

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

Baseball (9-15), Girls Softball, Coach Pitch, T-Ball Soccer, Volleyball, Basketball & Cheerleading	
Resident.....	25.00 per player
Nonresident	50.00 per player
Football	
Resident.....	30.00 per player
Nonresident	60.00 per player

Kinder - Sports Programs

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

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

Athletic Field / Court Rentals

	Resident	Non-Resident
Per Hour	\$25 \$15 / Field / Court	\$40 \$30 / Field / Court
1/2 Day (5 Hours)	\$ 60 / Field / Court	\$ 120 / Field / Court
Full Day (Up to 10 Hours)	\$ 120 / Field / Court	\$ 240 / Field / court
Lights	\$20 \$15 / Hour	\$20 \$15 / Hour

Portable Mound Fee \$ 20 per Rental (upon availability and field usage)

Tournament Fees

Baseball / Softball - minimum of 8 teams

Soccer / Football / Rugby - minimum of 4 teams

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

2 Day Tournament Rental \$150 / Team

1 Day Tournament Rental \$80 / Team

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

\$ 200 Deposit Required.

Tournament fees include one field prep per field per day.

Additional preparation will be charged additional field prep fees.

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

Field Prep Fees

Baseball / Softball	Per Field	\$50 / Field \$30 / Field
	3 or More Fields	\$40 / Field \$25 / Field

Soccer	Per Field	\$75 / Field \$50 / Field
Football	Per Field	\$ 100 / Field
Turf (Field Drying Agent)		\$15 / Bag \$12 / Bag

Shelter Rentals

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

	Resident	Non-Resident
Per Hour	\$ 15	\$ 22.50

1/2 Day (5 Hours)	\$ 50	\$ 90
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Full Day (Up to 8 Hours)	\$ 80	\$ 150
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Minimum 2-hour rental

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

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

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

1/2 Day (5 Hours)	\$ 80	\$ 120
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Full Day (Up to 8 Hours)	\$ 120	\$ 180
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Minimum 2-hour rental

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

Large Shelters (Rotary Shelter)

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

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

Smithfield Amphitheater

Half-Day (up to 5 hours)	9:00 am – 2:00 pm 4:00 pm – 9:00 pm	Residents - \$ 300.00	Non-Residents – \$ 375.00
Full-Day	9:00 am – 9:00 pm	Residents - \$ 600.00	Non-Residents - \$750.00

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

Additional rates for hours past 9:00 pm	Residents: \$ 75.00 per hour Non-Residents: \$ 100.00 per hour
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\$ 100.00 Deposit to be returned provide venue is left clean and its condition prior to use.

Recreation & Aquatics Center

Membership Rates are based on annual agreements.

Members receive a 10% discounts on services and programs.

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

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

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

New rates apply upon renewal of contract

Daily Admission

Children 2 and under

Resident	Free
Nonresident	Free

Youth 3 – 17

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

Adult 18-58

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

Seniors 59+

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

Punch Cards – 10 Visits

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

Special Membership Rates**Johnston Community College Student Membership Rates**

12-month membership

Must show current student ID/tuition info., etc.

\$25.00 per month/\$300.00 for the 12-month term

10% discount if paid in full upfront

\$35.00 enrollment fee

HOA Membership Rates (Smithfield Town Limits Only)

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

Aquatics Program Fees**Swim Lessons**

Resident \$25 / per lesson

Non-resident \$35 / per lesson

SRAC Shark Swim Team / Clinics

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

Lane Rental..... \$10.00 per lane/ per hour**Group Rate / Daycare Pool Rental** \$5.00 per child for 1 ½ hours in pool area**Swim Meet Rental**

	<u>Resident</u>	<u>Nonresident</u>
Timing System (8 Hours)	\$500.00.....	\$550.00
Timing System (4 Hours).....	\$250.00.....	\$275.00
Pool Rental (8 Hours).....	\$1,000 \$900.00.....	\$1,200.00 \$990.00
Pool Rental (4 Hours)	\$500 \$450.00.....	\$600.00 \$495.00

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

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.....	\$165.00/week
Early Drop Off/ Late Pick up	\$25.00/ week

Facility Rental Rates

**Trash Deposit\$50.00 clean-up deposit required for facility use.
(Refundable if trash is picked up and areas are left as deemed due to normal wear and tear)**

**Cancellation Policy 24 hour notice prior to event.
(If cancellation is received prior to usage, a credit can be applied to a future facility use)**

Multi-Purpose	Resident	Nonresident
Per hour.....	\$62.50	\$82.50

Gymnasium	Resident	Nonresident
Up to 2 hours Per Hour.....	\$125.00 \$250.00	\$165.00 \$330.00
2-4 hours	\$400.00	\$550.00
4 hours All Day.....	\$600.00	\$825.00

½ Gymnasium	Resident	Nonresident
Up to 2 hours Per Hour	\$62.50 \$125.00	\$110.00 \$220.00
2-4 hours	\$250.00	\$440.00
4 hours All Day.....	\$400.00	\$600.00

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

○ 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

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

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

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

Other Fees

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

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

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

Recording Fees

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

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

Police Department

Animal Control

License Tax and Tag:

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

Violations:

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

Violation of Animal at Large:

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

Violation of Tethering Ordinance

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

Parking Violations

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

Taxicab Regulation

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

Standard Collection, Monthly Fee	\$18.21(one roll-out container)
Additional Roll-out Container (standard)	\$18.21(each container)
Backyard Collection, Monthly Fee	\$23.21(one roll-out container)

Additional Roll-out Container (backyard)	\$23.21(each container)
Backyard Collection, Disabled / Age 70 +	\$18.21(one roll-out container)
Yard Debris Collection, Monthly Fee.....	\$11.55 \$11.00(required)
Large Pile(s) of Debris Pickup.....	\$94.00 (per truck load = 8 cubic yards) + Landfill Disposal Fees

Dumpster Rental

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

Standard Pickup, Monthly Fee	\$18.21(two roll-out containers)
Additional Solid Waste Roll-out Container (standard pickup)	\$18.21(each container)
Backyard Pickup, Monthly Fee	\$23.21(two roll-out containers)
Additional Solid Waste Roll-out Container (backyard pickup)	\$23.21 (each container)
Yard Debris Collection, Monthly Fee.....	\$11.55 \$11.00(required)
Large Pile(s) of Debris Pickup	\$94.00 (per truck load = 8 cubic yards) + Landfill Disposal Fees

Public Utilities Services

Residential Electric Deposit	\$200.00
Residential Electric Deposit - High Risk	\$400.00
Business Deposit	2x (times) the monthly avg. bill for this location
Water Deposit.....	\$50.00
Water Deposit (high risk)	\$100.00
Utility Phone Payment Convenience Fee	2.5% of the total bill
Returned Check Charge.....	\$35.00
Connection Fee when first 2 attempts are unsuccessful	\$50.00
Reconnection	(9 a.m. to 4 p.m.) \$50.00
Reconnection after Hours	\$70.00
Special Use Meter Reading & Billing (i.e. water for filling pools)	\$35.00
Meter Reread: 2 per calendar year at no cost, additional reread (if no error found)	\$25.00 per occurrence
Electric Meter Tampering Investigation Charge.....	\$500.00

Initial and Transfer Service Fees

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

Water Meter Set

3/4"	\$95.00
1"	\$250.00
1 ½.....	\$470.00
2"	\$1605.00
3"	\$2020.00
Meter tampering investigation charge.....	\$300.00
Delinquent fee for payments after due date but before disconnection	5 %
Meter Test Charge (After First Free Test)	\$35.00
Temporary Construction & Pole Service Charge.....	Cost of the meter
Landlord Transfer Fee.....	\$25.00

Credits

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

Sewer Tap Fees (Base fee)

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

Water Tap Fees (Base fee)

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

System Development Fees

Meter Size	Water		Sewer		Total Fee	
5/8 "	\$ 420.00	\$ 595.00	\$ 230.00	\$ 763.00	\$ 650.00	\$ 1,358.00
3/4 "	\$ 650.00	\$ 893.00	\$ 350.00	\$ 1,145.00	\$ 1,000.00	\$ 1,145.00
1 "	\$ 1,100.00	\$ 1,480.00	\$ 600.00	\$ 1,908.00	\$ 1,700.00	\$ 3,388.00
1 – 1/2 "	\$ 2,200.00	\$ 2,975.00	\$ 1,200.00	\$ 3,815.00	\$ 3,400.00	\$ 6,790.00
2 "	\$ 3,500.00	\$ 4,760.00	\$ 1,900.00	\$ 6,104.00	\$ 5,400.00	\$ 10,864.00
4 "	\$ 11,000.00	\$ 14,875.00	\$ 6,000.00	\$ 19,070.00	\$ 17,000.00	\$ 33,950.00
6 "	\$ 22,000.00	\$ 29,750.00	\$ 12,000.00	\$ 38,150.00	\$ 34,000.00	\$ 67,900.00

Irrigation (using split yoke)

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

Fire Sprinkler Fees

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

Water Rates**Basic Charge**

Inside City Customers (All) \$11.75

Outside City Customers (All) \$20.97

Consumption Rates (per 1,000 gallons):

Residential Customers	Inside City	Outside City
Usage	Rate	Rate
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

Commercial Customers	Inside City	Outside City
Usage	Rate	Rate
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

Residential Irrigation Customers	Inside City	Outside City
Usage	Rate	Rate
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

Commercial Irrigation Customers	Inside City	Outside City
Usage	Rate	Rate
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

Industrial/Institutional Customers	Inside City	Outside City
Usage	Rate	Rate
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

Basic Charge

Inside City Customers (All)	\$14.50
Outside City Customers (All)	\$29.00

Consumption Charges	Inside City	Outside City
	Rate	Rate
Residential Customer (Effective 9/1/24)	\$9.53 \$9.78	\$18.88 \$19.31
Non-Residential Customer (Effective 9/1/24)	\$12.28 \$12.53	\$24.37 \$24.85

PENALTIES

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

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

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

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

A. Basic Customer Charge: ~~\$12.24~~ **13.00**

B. Energy Charge: ~~\$-.09420 kWh~~ **0.09985**

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

D. Three-Phase Service Basic Charge (RS4): ~~\$20.40~~ **21.62**

E. Minimum Charge:
The monthly minimum charge shall be the "Basic Customer Charge."

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

III Excess Facilities

Any facilities that the Town provides in addition to those which would be installed normally

to provide service under this Schedule shall be Excess Facilities, subject to charges of 2% per month of the installed cost.

IV Payments

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

VI General

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

Residential TIME-OF-USE Service

Electric Rate Code RS7 (TU1/TU2, DD7)

I Availability

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

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

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

II Monthly Rate

A.	Basic Customer Charge:		\$18.36 19.46
B.	KWh Energy Charge:	On-Peak	\$.09420 kWh 0.09985
		Off-Peak	\$.04804 kWh 0.05092
C.	On-Peak kW Demand Charge:		\$6.75 /kW 7.16
E.	Minimum Charge: The minimum charge shall be the "Basic Customer Charge."		
F.	When applicable, North Carolina sales tax will be added to all charges listed above.		

III Determination of On-Peak

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

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

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

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

IV Excess Facilities

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

V Payments

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

VII Load Management

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

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

VIII Contract Period

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

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

I Availability

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

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

II Monthly Rate

A. Basic Customer Charge ~~\$18.36~~ Single Phase (GD1) GD3 No Sales Tax **19.46**
~~\$35.70~~ Three Phase (GD2) GD4 No Sales Tax **37.84**

B. Energy Charge:

First 2,500 kWh	\$.06522 /kWh	0.06913
All Additional kWh	\$.06522 /kWh	0.06913

C. kW Demand Charge: DS1, DS2, DS3, DS4 ~~\$12.20/kW~~ **12.93**
(kW Demand is highest 15-minute usage each month)

D. Purchased Power Adjustment Charge:

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

E. Minimum Charge:

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

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

III Contract Demand

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

IV Billing Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

The Contract Period for the purchase of electricity under this Schedule shall be not less than

one year, unless otherwise mutually agreed, and shall continue from month to month thereafter unless terminated by written notice.

VIII General

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

Small General Service Electric Rate Codes GS3, GS4

I Availability

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

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

II Monthly Rate

A. **Basic Customer Charge:** ~~\$18.36~~ **19.46** Single Phase (GS3) and ~~\$24.48~~ **25.95** Three Phase (GS4)

B. **Energy Charge:**

First 1,500 kWh	\$ 10884 /kWh 0.11537
Next 2,500 kWh	\$ 09180 /kWh 0.09731
All Additional kWh over 4,000	\$ 09180 /kWh 0.09731

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

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

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

III Contract Demand

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

IV Billing Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

Commercial Time-of-Use

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

I Availability

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

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

II Monthly Rate

A. Basic Customer Charge: Single Phase ~~\$27.54~~ **29.19** Three Phase ~~\$35.70~~ **37.84**

B. KW Demand Charge: On-Peak Demand \$14.79 /kW **15.68**

C. KWh Energy Charge: On-Peak \$.08655 /kWh **0.09174**
Off-Peak \$.05313 /kWh **0.05632**

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:** \$524.23 555.68

B. **kW Demand Charge:** \$19.38 /kW 20.54

C. **Energy Charge:** \$.0628 /kWh 0.06657

D. **Purchased Power Adjustment Charge:**

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

E. **Minimum Charge:**

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

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

III Contract Demand

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

IV Determination of kW Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

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

I Availability

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

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

II Monthly Rate

- A. **Basic Customer Charge:** ~~\$663.00~~ **702.78**
- B. **kW Demand Charge:**
Coincident Peak Demand ~~\$20.91 /kW~~ **22.16**
- C. **Energy Charge:** ~~\$.05492 /kWh~~ **0.05822**
- D. **Purchased Power Adjustment Charge:**
The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.
- E. **Minimum Charge:**
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement.
- F. When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

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

IV Determination of kW Demand

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

V Notification by Town

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

VI Excess Facilities

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

VII Payments

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

VIII Contract Period

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

IX General

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

Economic Development Rider **Electric Rate Code ED1**

I Availability

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

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

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

II Monthly Rate reduction

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

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

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

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

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

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

I Availability

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

must execute a Service Agreement with the Town prior to receiving service.

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

II **Monthly Rate**

A. **Basic Customer Charge:** ~~\$663.00~~ **702.78**

B. **kW Demand Charge:**

Coincident Peak Demand ~~\$15.56~~ /kW **16.49**

Excess Charge ~~\$2.55~~ /kW **2.70**

C. **Energy Charge:** ~~\$.04293~~ /kWh **0.04551**

D. **Purchased Power Adjustment Charge:**

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

E. **Minimum Charge:**

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

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

III **Contract Demand**

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

IV **Determination of kW Demand**

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

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

V **Notification by Town**

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

VI **Excess Facilities**

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

VII Payments

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

VIII Contract Period

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

IX General

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

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

I Availability

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

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

II Monthly Rate

A. **Basic Customer Charge:** ~~\$35.70~~ **37.84** Three-phase; ~~\$18.36~~ **19.46** Single Phase

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

B. **Energy Charge:** ~~\$.07893~~ /kWh **0.08367**

C. **Purchased Power Adjustment Charge:**

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

D. **Minimum Charge:**

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

Agreement.

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

III Contract Demand

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

IV Billing Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

Load Management Rider

I Availability

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

II Monthly Credit

The Customer will receive a credit of \$6.00 per month per switch for allowing control of

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

III Appliance Criteria

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

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

IV Installation of Switches

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

V Removal of Switches

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

VI Load Management

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

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

RENEWABLE ENERGY GENERATION RIDER- RR1

I Availability:

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

II Applicability:

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

III Type of Service:

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

IV Monthly Credit:

\$.0549 per kWh for all kWh

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

V Minimum Charge

None

VI Payments:

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

VII Adjustments:

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

VIII Special Conditions:

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

disconnected until the installation is brought back into compliance.

IX Contract Period:

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

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

Rate Schedule for Area Lights:

Monthly Charge:			
A1	\$	11.22	11.89
11 A1M	\$	21.22	22.49
A1P	\$	14.23	15.08
A1U	\$	17.34	18.38
B7U	\$	22.03	23.35
C1	\$	14.99	15.89
C1M	\$	23.72	25.14
C1P	\$	17.90	18.97
C1U	\$	21.01	22.27
C2	\$	17.60	18.66
C2M	\$	27.49	29.14
C2P	\$	20.55	21.78
C2U	\$	24.48	25.95
C4	\$	25.81	27.36
C4M	\$	34.20	36.25
C4P	\$	28.66	30.38
C4U	\$	32.74	34.70
F1	\$	38.45	40.76
F1M	\$	48.45	51.36
F1P	\$	41.36	43.84
F1U	\$	45.34	48.03
F4	\$	25.81	27.36
F4M	\$	34.20	36.25
F4P	\$	28.66	30.38
F4U	\$	31.35	33.23
MP1	\$	5.46	5.79
WP1	\$	2.70	2.86

Adopted this the _____ day of June, 2024

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

M. Andy Moore, Mayor

ATTEST:

Shannan L. Parrish, Town Clerk

Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
General Fund Total Revenues	\$ 16,156,954	\$ 17,829,309	\$ 17,031,238	\$ 18,503,528	\$ 19,882,512
Less Expenses:					
General Government:	\$ 520,617	\$ 464,501	\$ 486,926	\$ 544,506	\$ 706,840
Non - Departmental:	\$ 1,013,828	\$ 1,049,759	\$ 1,132,505	\$ 1,119,630	\$ 1,458,435
Debt Service:	\$ 3,168,809	\$ 449,297	\$ 438,296	\$ 438,296	\$ 419,096
Finance:	\$ 139,420	\$ 157,646	\$ 161,390	\$ 137,550	\$ 157,950
Info Technology	\$ -	\$ 120,880	\$ 252,712	\$ 250,092	\$ 150,100
Planning:	\$ 299,350	\$ 411,595	\$ 335,303	\$ 335,395	\$ 413,850
Police:	\$ 4,044,253	\$ 3,969,550	\$ 4,594,400	\$ 4,306,635	\$ 5,896,015
Fire:	\$ 2,222,397	\$ 2,618,175	\$ 3,039,981	\$ 2,967,081	\$ 3,399,565
PW -General Services:	\$ 568,149	\$ 688,436	\$ 683,548	\$ 672,028	\$ 1,223,751
PW-Streets:	\$ 540,343	\$ 421,228	\$ 518,065	\$ 503,450	\$ 572,027
PW-Garage:	\$ 129,426	\$ 106,258	\$ 198,685	\$ 188,835	\$ 173,700
PW-Powell Bill:	\$ 335,330	\$ 413,727	\$ 355,318	\$ 470,500	\$ 398,195
PW-Sanitation:	\$ 1,572,107	\$ 1,525,388	\$ 1,925,660	\$ 1,939,332	\$ 1,706,469
PW-Storm Water	\$ 117,044	\$ 68,550	\$ 161,225	\$ 161,225	\$ 282,630
Recreation:	\$ 899,075	\$ 1,085,697	\$ 1,169,900	\$ 1,144,662	\$ 1,380,275
Aquatic Center:	\$ 979,949	\$ 1,221,753	\$ 1,275,305	\$ 1,211,921	\$ 1,232,310
SYCC	\$ 50,224	\$ 52,902	\$ 51,220	\$ 37,950	\$ 51,300
Contingency:	\$ -	\$ 275,000	\$ 250,799	\$ 200,000	\$ 260,004
Amount Revenues Over (Under) Expenditures:	\$ (443,370)	\$ 2,728,967	\$ -	\$ 1,874,440	\$ -

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
General Fund Revenues:						
10-00-3100-3100-1000	CURRENT YEAR TAXES	\$ 6,755,829	\$ 7,081,345	\$ 7,326,900	\$ 7,500,000	\$ 8,000,000
10-00-3100-3100-1200	DOWNTOWN TAX DISTRICT	\$ 94,755	\$ 95,587	\$ 96,000	\$ 95,000	\$ 96,000
10-00-3100-3100-1400	CUR YR MOTOR VEH TAXES	\$ 801,221	\$ 760,809	\$ 775,000	\$ 825,000	\$ 825,000
10-00-3100-3101-0100	PRIOR YEAR TAXES (COUNTY)	\$ 16,306	\$ 6,301	\$ 4,000	\$ 4,000	\$ 4,000
10-00-3100-3101-0120	PRIOR YR DOWNTOWN		\$ -	\$ -	\$ -	\$ -
10-00-3100-3104-0101	PENALTIES & INTEREST	\$ 14,897	\$ 26,352	\$ 10,000	\$ 15,000	\$ 10,000
10-00-3110-3110-0001	SOLID WASTE DISPOSAL TAX	\$ 8,750	\$ 9,077	\$ 8,000	\$ 8,000	\$ 8,000
10-00-3110-3110-0100	LOCAL OPTION SALES TAX	\$ 3,170,249	\$ 3,807,220	\$ 3,100,000	\$ 3,950,000	\$ 3,700,000
10-00-3110-3113-1220	EXISE TAX RENTAL VEHICLES	\$ 34,241	\$ 39,999	\$ 38,000	\$ 44,000	\$ 46,000
10-00-3110-3114-0122	PRIVILEGE LICENSES	\$ 1,295	\$ 1,405	\$ 1,300	\$ 1,400	\$ 1,400
10-00-3200-3201-0100	FRANCHISE TAX	\$ 969,531	\$ 1,023,115	\$ 965,000	\$ 1,100,000	\$ 1,000,000
10-00-3200-3202-0101	BEER AND WINE TAX	\$ 45,157	\$ 53,073	\$ 46,000	\$ 47,000	\$ 48,000
10-00-3460-3100-0000	OCCUPANCY & TOURISM DEV TAX	\$ 362,905	\$ 402,527	\$ 375,000	\$ 415,000	\$ 400,000
10-00-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 10,655	\$ 202,618	\$ 150,000	\$ 400,000	\$ 350,000
10-10-3300-3307-0000	GRANT - FEMA	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3300-3307-0020	GRANT - JC VISITORS BUREAU	\$ -	\$ 15,000	\$ 5,000	\$ 5,000	\$ 215,000
10-10-3300-3307-0030	GRANT - REVITALIZATION (WIFI)	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3300-3307-0040	GRANT- CARES ACT	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3300-3307-0100	GRANT - GOLDEN LEAF (STORM WATER)	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3400-3400-0001	SIGN PERMITS	\$ 2,200	\$ 2,350	\$ 2,500	\$ 1,000	\$ 2,500
10-10-3400-3400-0002	ZONING PERMIT	\$ 22,698	\$ 22,554	\$ 20,000	\$ 22,000	\$ 21,000
10-10-3400-3400-0003	SPECIAL USE FEE	\$ 1,025	\$ 825	\$ 1,000	\$ 1,000	\$ 1,000
10-10-3400-3400-0005	SITE PLAN	\$ 24,363	\$ 10,014	\$ 15,000	\$ 9,000	\$ 10,000
10-10-3400-3400-0006	RECREATION DEVELOPMENT FEES	\$ 17,217	\$ 146,396	\$ 50,000	\$ 60,000	\$ 50,000
10-10-3400-3402-0000	CATV 5% ANNUAL GROSS REV.	\$ 62,167	\$ 60,245	\$ 62,000	\$ 57,000	\$ 57,000
10-10-3400-3402-0001	PEG CHANNEL	\$ 25,975	\$ 25,600	\$ 25,000	\$ 25,000	\$ 25,000
10-10-3400-3405-0000	RECREATION RECEIPTS	\$ 35,850	\$ 48,097	\$ 50,000	\$ 48,000	\$ 50,000
10-10-3400-3405-0001	RECREATION SPECIAL PROJECTS	\$ 6,150	\$ 6,650	\$ 4,500	\$ 6,000	\$ 6,000
10-10-3400-3405-0002	REC/PEPSI SPONSORSHIP	\$ 1,432	\$ 4,831	\$ 5,000	\$ 5,600	\$ 5,000
10-10-3400-3405-0003	REC. CONTRIBUTIONS	\$ 26,630	\$ 44,186	\$ 25,000	\$ 36,000	\$ 30,000
10-10-3400-3405-0004	REC/SARAH YARD CENTER		\$ -	\$ -	\$ -	\$ -
10-10-3400-3407-0001	SRAC - AQUATIC CENTER FEES	\$ 293,630	\$ 370,510	\$ 335,000	\$ 350,000	\$ 350,000
10-10-3400-3407-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 110,601	\$ 133,635	\$ 100,000	\$ 130,000	\$ 120,000
10-10-3400-3407-0003	SRAC - FACILITY RENTAL FEES	\$ 72,625	\$ 92,764	\$ 70,000	\$ 100,000	\$ 90,000
10-10-3400-3407-0004	SRAC - PROGRAM FEES	\$ 171,272	\$ 142,908	\$ 100,000	\$ 120,000	\$ 73,000
10-10-3400-3407-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 23,252	\$ 29,711	\$ 25,000	\$ 35,000	\$ 35,000
10-10-3800-3800-0000	MISC. RECEIPTS	\$ 38,159	\$ 87,835	\$ 30,000	\$ 35,000	\$ 35,000
10-10-3800-3800-0001	PILOT (HOUSING AUTHORITY)	\$ 22,750	\$ 32,808	\$ 30,000	\$ 47,195	\$ 40,000
10-10-3800-3800-0002	FRIENDS OF THE PARK CONTRIBUTIONS		\$ -	\$ -	\$ 3,000	\$ -
10-10-3800-3800-0003	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 8,000	\$ 25,696	\$ 10,000	\$ 4,000	\$ 10,000
10-10-3800-3800-0004	EMS BUILDING RENTAL	\$ 42,032	\$ 38,500	\$ 42,000	\$ 44,500	\$ 42,000
10-10-3800-3800-0005	STREET ASSESSMENT	\$ 1,951	\$ -	\$ -	\$ -	\$ -
10-10-3800-3800-0006	CELL TOWER RENTAL	\$ 69,861	\$ 72,950	\$ 69,000	\$ 69,000	\$ 69,000
10-10-3800-3800-0007	DSDC-STREETSCAPE LOAN (expires 2039)	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757
10-10-3800-3800-0008	GRASS CUTTINGS (NEW)	\$ 2,140	\$ -	\$ 700	\$ -	\$ -
10-10-3800-3800-0009	DSDC WIFI MONITORING	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3300-3307-0000	GRANT - FEMA AFG	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3300-3307-0010	SAFER GRANT FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
10-20-3300-3307-0100	JAG GRANT FUNDS	\$ 2,748	\$ 3,681	\$ 1,500	\$ 3,000	\$ 2,500
10-20-3300-3307-0110	GRANT-DUKE ENERGY (FIRE EQUIP)		\$ -	\$ -	\$ -	\$ -
10-20-3300-3315-0100	GRANT GHSP	\$ 144,614	\$ 77,091	\$ 9,130	\$ 13,063	\$ -
10-20-3300-3380-0000	DRUG FORFEITURE FUND (FEDERAL)	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3300-3380-0100	CONTROLLED SUB TAX (STATE)	\$ 9,858	\$ 6,152	\$ 7,500	\$ 3,000	\$ 3,000
10-20-3400-3404-0000	FIRE INSPECTION PERMITS	\$ 3,400	\$ 10,300	\$ 10,000	\$ 11,000	\$ 10,000
10-20-3400-3404-0001	FIRE ALARM FEES	\$ 673	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0000	ABC	\$ 58,192	\$ 36,944	\$ 57,000	\$ 38,000	\$ 38,000
10-20-3800-3800-0001	OFFICER FEES	\$ 6,901	\$ 1,881	\$ 2,000	\$ 500	\$ 1,000
10-20-3800-3800-0002	POLICE AUCTIONS PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0005	CO - 1st RESPONDER MO STIPEND	\$ 6,500	\$ 6,500	\$ 6,500	\$ 100	\$ 650
10-20-3800-3800-0006	MVA COST RECOVERY	\$ 6,104	\$ 10,855	\$ 6,000	\$ 7,000	\$ 7,000
10-20-3800-3800-0007	EMS - INSURANCE COLLECTION	\$ 6,061	\$ 7,602	\$ 1,000	\$ 550	\$ 1,000
10-20-3800-3800-0009	JCC POLICE OFFICER (12 months @ \$11,000 each mo.)	\$ 132,000	\$ 121,704	\$ 132,768	\$ 132,768	\$ 132,768
10-20-3800-3800-0010	SCHOOL RESOURCE OFFICER (JCPS)	\$ 74,483	\$ -	\$ -	\$ -	\$ 526,372
10-20-3800-3800-0012	PARKING FEES	\$ 340	\$ 1,501	\$ 500	\$ 2,000	\$ 2,000
10-30-3300-3301-0300	POWELL BILL	\$ 355,319	\$ 359,021	\$ 355,318	\$ 398,195	\$ 398,195
10-40-3100-3104-0101	SANITATION PENALTIES (NEW)	\$ 13,279	\$ 14,439	\$ 14,000	\$ 15,000	\$ 15,000
10-40-3300-3315-0100	CEMETERY GRANT	\$ 5,510	\$ -	\$ 6,000	\$ -	\$ -
10-40-3400-3400-0004	STORMWATER PERMIT APPLICATION FEES	\$ 18,461	\$ 3,400	\$ -	\$ 4,000	\$ 6,000
10-40-3400-3400-0006	STORMATER ENG/INSPECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-3400-3403-0000	CEMETERY LOT SALES	\$ 36,400	\$ 61,000	\$ 40,000	\$ 40,000	\$ 40,000
10-40-3400-3403-0001	CEMETERY RIVERSIDE EXT. LOT SALES	\$ 25,000	\$ 16,250	\$ 20,000	\$ 7,500	\$ 10,000
10-40-3400-3403-0003	GRAVE OPENING FEES	\$ 49,300	\$ 57,675	\$ 40,000	\$ 40,000	\$ 30,000
10-40-3400-3408-0000	SANITATION-RESIDENTIAL	\$ 1,425,610	\$ 1,518,229	\$ 1,505,310	\$ 1,505,310	\$ 1,544,600
10-40-3400-3408-0001	SANITATION-COMMERCIAL	\$ 986	\$ 1,044	\$ -	\$ 1,300	\$ 1,300
10-60-3300-3315-0000	GRANT - NC AGRICULTURE (STREAM RESTORATION)	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-3300-3315-0100	GRANT - COUNTY RECREATION	\$ 6,500	\$ -	\$ -	\$ -	\$ -
10-75-3870-3870-0000	TRNSFR FIRE DIST FUND	\$ 175,400	\$ 365,000	\$ 239,000	\$ 400,000	\$ 500,000
10-75-3900-3900-0800	ELECTRIC PIL-PROP TAX	\$ 95,150	\$ 95,150	\$ 95,150	\$ 95,150	\$ 95,150
10-75-3980-3980-0001	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-00-3900-3900-0000	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ 380,265	\$ -	\$ 562,680
10-75-3900-3900-0900	WATER/SEWER PIL - PROP TAX	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640
10-30-3900-3900-0100	FUND BAL. APPROP. -POWELL BILL	\$ -	\$ -	\$ -	\$ 38,000	\$ -
Sub-Totals:		\$ 16,156,954	\$ 17,829,309	\$ 17,031,238	\$ 18,503,528	\$ 19,882,512

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
General Government:						
10-10-4100-5100-0200	SALARIES & WAGES	\$ 134,526	\$ 123,591	\$ 130,220	\$ 130,220	\$ 221,330
10-10-4100-5100-0210	SALARIES (COUNCIL)	\$ 14,057	\$ 14,057	\$ 14,000	\$ 14,000	\$ 21,000
10-10-4100-5100-0250	OVERTIME	\$ 8	\$ -			\$ 1,700
10-10-4100-5100-0220	PART TIME ASSISTANCE	\$ -	\$ 1,834	\$ -	\$ -	\$ -
10-10-4100-5120-0500	FICA	\$ 10,499	\$ 10,893	\$ 11,070	\$ 11,070	\$ 18,538
10-10-4100-5125-0600	GROUP INSURANCE	\$ 32,737	\$ 31,192	\$ 28,960	\$ 28,960	\$ 42,320
10-10-4100-5125-0610	RETIREE SUPPLEMENTAL	\$ 1,502	\$ 1,804	\$ 1,500	\$ 1,900	\$ 1,900
10-10-4100-5127-0700	RETIREMENT	\$ 19,999	\$ 21,103	\$ 20,540	\$ 20,540	\$ 41,092
10-10-4100-5300-0751	TOWN MANAGERS CAR ALLOWANCE	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
10-10-4100-5300-0800	TRAINING & EDUCATION	\$ 6,918	\$ 4,233	\$ 20,150	\$ 20,150	\$ 20,150
10-10-4100-5300-1100	TELEPHONE	\$ 7,014	\$ 5,739	\$ 10,300	\$ 10,300	\$ 10,900
10-10-4100-5300-1201	LEGAL FEES	\$ 85,738	\$ 103,904	\$ 90,000	\$ 140,000	\$ 100,000
10-10-4100-5300-1202	AUDIT FEES	\$ 27,675	\$ 30,110	\$ 30,000	\$ 33,000	\$ 27,000
10-10-4100-5300-1203	EMPLOYEE DRUG TESTING	\$ 6,083	\$ 5,234	\$ 5,500	\$ 6,000	\$ 9,000
10-10-4100-5300-1400	ADVERTISING (LEGAL)	\$ 8,493	\$ 6,297	\$ 6,500	\$ 6,500	\$ 7,000
10-10-4100-5300-1401	ADVERTISING (EMPLOYMENT)	\$ 2,013	\$ 295	\$ 2,500	\$ 3,000	\$ 3,000
10-10-4100-5300-1500	SERVICE AWARD/RECOGNITION	\$ 6,410	\$ 8,277	\$ 9,000	\$ 9,000	\$ 12,000
10-10-4100-5300-2900	PROFESSIONAL FEES/DUES	\$ 62,225	\$ 56,870	\$ 53,820	\$ 57,000	\$ 57,000
10-10-4100-5300-3000	FUEL	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3300	SUPPLIES/OPERATIONS	\$ 7,796	\$ 6,568	\$ 10,000	\$ 10,000	\$ 10,000
10-10-4100-5300-3302	COUNCIL MEETING SUPPLIES	\$ 6,297	\$ 5,882	\$ 5,000	\$ 5,000	\$ 10,000
10-10-4100-5300-3303	IT SUPPLIES	\$ 21,141	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3305	MISCELLEANOUS	\$ -	\$ 578	\$ -	\$ -	\$ -
10-10-4100-5300-3310	NON-CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-4501	SERVICE CONTRACTS	\$ 6,225	\$ 12,094	\$ 19,266	\$ 19,266	\$ 39,310
Sub-Totals:		\$ 470,958	\$ 454,155	\$ 471,926	\$ 529,506	\$ 656,840
10-10-4100-5700-7400	CAPITAL OUTLAY	\$ 49,659	\$ 10,346	\$ 15,000	\$ 15,000	\$ 50,000
Sub-Totals:		\$ 49,659	\$ 10,346	\$ 15,000	\$ 15,000	\$ 50,000
GENERAL GOVERNMENT TOTALS:		\$ 520,617	\$ 464,501	\$ 486,926	\$ 544,506	\$ 706,840

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	GENERAL GOVERNMENT COMMENTS
Town of Smithfield Budget Justification Sheet								
10-10-4100-5100-0200	Salaries & Wages	134,526	123,591	130,220	130,220	221,330	70%	6 FTEs - 1/3 of salary of Town Manager, Salary of Town Clerk, Human Resources Director, Administrative Asst. & Marketing Technician as equally shared with Utility Depts. Adds Assist Manager Position. Includes Longevity.
10-10-4100-5100-0210	Salaries (Council)	14,057	14,057	14,000	14,000	21,000	50%	Annual Salary of the Mayor (\$10,500/3= \$3,500) Annual Salary of Council Members (\$7,500 x 7 = \$52,500/3=\$17,500)
10-10-4100-5100-0220	Part Time Assistance		1,834			-	N/A	Assistance as needed
10-10-4100-5100-0250	Overtime	8	-			1,700		
10-10-4100-5120-0500	FICA	10,499	10,893	11,070	11,070	18,538	67%	.0765% of wages
10-10-4100-5125-0600	Group Insurance	32,737	31,192	28,960	28,960	42,320	46%	Medical Insurance
10-10-4100-5125-0610	Retiree Supplemental	1,502	1,804	1,500	1,900	1,900		
10-10-4100-5127-0700	Retirement	19,999	21,103	20,540	20,540	41,092	100%	Includes Retirement Benefits at 13.60%
10-10-4100-5300-0751	Town Manager's Car Allowance	3,600	3,600	3,600	3,600	3,600	0%	Town Manager's Monthly car allowance \$300/month
10-10-4100-5300-0800	Training, Conferences & Education	6,918	4,233	20,150	20,150	20,150	0%	Manager: ICMA Conference (\$1,200), NCCCM Winter Conference (\$850), NCCCM Summer (\$850), NCLM Conference (\$750), ElectriCities Annual Meeting (\$750), Miscellaneous Travel (\$1,500) HR Director & Comm Spec(\$3,000), Town Clerk: (\$2,500), Council: (\$5,000), Miscellaneous travel (\$2,750)
10-10-4100-5300-1100	Telephone	7,014	5,739	10,300	10,300	10,900	6%	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.)

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-1201	Legal Fees	85,738	103,904	90,000	140,000	100,000	N/A	Town Attorney legal services and outside legal council as needed.
10-10-4100-5300-1202	Audit Fees	27,675	30,110	30,000	33,000	27,000	N/A	Annual Audit Fees/ Contract approved by Council
10-10-4100-5300-1203	Employee Drug Testing	6,083	5,234	5,500	6,000	9,000	N/A	Employee Drug Testing (Random DOT Testing and New Hires)
10-10-4100-5300-1400	Advertising-Legal	8,493	6,297	6,500	6,500	7,000	8%	Advertising of Miscellaneous Public Hearing Notices.
10-10-4100-5300-1401	Advertising-Employment	2,013	295	2,500	3,000	3,000	20%	Posting of Job Notices in News & Observer, Johnstonian News, North Carolina League of Municipalities Publications, Etc.
10-10-4100-5300-1500	Service Awards/Recognition	6,410	8,277	9,000	9,000	12,000	33%	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	62,225	56,870	53,820	57,000	57,000	6%	Elected Officials Dues: NC Black Elected Officials Membership (\$75), Manager Dues: NC City County Manager's Association (\$300), International City County Manager's Association (\$850), Johnston County Rotary (\$600). HR Dues: SHRM (\$199), OMPO (\$100), NC3C (\$100.00). Clerk Dues: IIMC (\$185), NCAMC (\$80). Triangle East Chamber of Commerce: (\$1,075) Professional Fees: ASCAP (\$500.00), BMI (\$435),One Source Document Solution Laserfiche (\$4,908), MuniCode (\$1,385), (\$2,500) for Muni-Code Updates, DM2 Engineering (\$3,000.00 x12 = \$36,000), Cavanaugh McDonald (\$4,900)
10-10-4100-5300-3000	Fuel		-				N/A	Fuel costs
10-10-4100-5300-3300	Supplies / Operations	7,796	6,568	10,000	10,000	10,000	0%	General Govt. Share Beverage and Supplies for Town Hall (\$1,000)Postage for General Government (\$1,000) Miscellaneous Supplies (\$8,000)
10-10-4100-5300-3302	Supplies / Council Meeting	6,297	5,882	5,000	5,000	10,000	N/A	Refreshments for meetings, business cards, name plates, etc.
10-10-4100-5300-3303	Supplies / IT	21,141	-				N/A	Moved to IT Gen Gov Line

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-3305	MISC		578				N/A	
10-10-4100-5300-3310	Non Capital Outlay						N/A	
10-10-4100-5300-4501	Contract Serv.	6,225	12,094	19,266	19,266	39,310	N/A	Portion of Lease on Postage Machine (\$420) , Document Disposal Security System (\$76.20/Month) (\$915), Portion of Water Cooler Costs 1/4 (\$11.25/Month) (\$135), Copies According to Agreement (\$10,000) , Healthcare reporting (\$3,900). DL checks for employees (\$3,895). Neo-Gov Software (\$20,040)
	Subtotal	470,958	454,155	471,926	529,506	656,840	39%	
10-10-4100-5700-7400	Capital Outlay	49,659	10,346	15,000	15,000	50,000	233%	Pave Parking lot & repair curbing
	Subtotal	49,659	10,346	15,000	15,000	50,000	233%	
	GRAND TOTAL	520,617	464,501	486,926	544,506	706,840	45%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Non - Departmental:						
10-10-4110-5300-0770	INSURANCE & BONDS	\$ 109,171	\$ 132,871	\$ 125,900	\$ 142,680	\$ 164,100
10-10-4110-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ 1,824	\$ 15,000	\$ 15,000	\$ 15,000
10-10-4110-5300-3305	MISCELLANEOUS	\$ 1,420	\$ 1,304	\$ -	\$ -	\$ -
10-10-4110-5300-4500	ELECTION EXPENSE	\$ -	\$ -	\$ 8,200	\$ 8,200	\$ -
10-10-4110-5300-5503	MISC/SETTLEMENTS AND RELEASE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4110-5300-5600	DOWNTOWN DEVELOPMENT TAX	\$ 133,780	\$ 118,114	\$ 131,805	\$ 131,805	\$ 130,935
10-10-4110-5300-5701	LEAGUE OF MUNICIPALITIES DUES	\$ 11,506	\$ 11,332	\$ 11,510	\$ 11,510	\$ 12,125
10-10-4110-5300-5702	TRIANGLE J COG DUES	\$ 4,531	\$ 4,437	\$ 4,560	\$ 4,560	\$ 5,225
10-10-4110-5300-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	\$ 1,577	\$ 1,586	\$ 1,725	\$ 1,725	\$ 1,725
10-10-4110-5300-5706	LOCAL SCHOOL SUPPORT	\$ 9,000	\$ 9,000	\$ 10,500	\$ 10,500	\$ 12,000
10-10-4110-5300-5719	DOWNTOWN DEVELOPMENT CONTRIBUTION	\$ 14,251	\$ 27,765	\$ 29,655	\$ 20,000	\$ 30,525
10-10-4110-5300-5720	DOWNTOWN WIFI	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
10-61-4110-5300-5601	OCCUPANCY TAX	\$ 361,953	\$ 401,220	\$ 363,750	\$ 363,750	\$ 388,000
10-61-4110-5300-5701	HARBOR, INC.	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-61-4110-5300-5704	COUNCIL ON AGING	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-61-4110-5300-5705	AVA GARDNER MUSEUM	\$ 22,000	\$ 22,000	\$ 27,000	\$ 27,000	\$ 27,000
10-61-4110-5300-5709	CHAMBER OF COMMERCE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
10-61-4110-5300-5710	ECONOMIC DEVELOPMENT	\$ 22,597	\$ 230	\$ 25,000	\$ 25,000	\$ 25,000
10-61-4110-5300-5711	PUBLIC LIBRARY	\$ 270,000	\$ 292,929	\$ 285,000	\$ 285,000	\$ 285,000
10-61-4110-5300-5712	S.H.A.R.P. REIMBURSEMENT	\$ 20,183	\$ -	\$ 10,100	\$ 10,100	\$ -
10-61-4110-5300-5716	PEG CHANNELS	\$ 23,858	\$ 15,147	\$ 25,000	\$ 25,000	\$ 25,000
10-61-4110-5300-5717	WEB DESIGN/MAINTENANCE	\$ 2,000	\$ 2,000	\$ 2,200	\$ 2,200	\$ 2,200
10-61-4110-5300-5720	ANNIE D JONES CHILD ENRICHMENT FUND	\$ -	\$ 2,000	\$ -	\$ -	\$ -
10-10-4110-5300-3306	GF SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ 300,000
10-10-4110-5300-5718	APPROVED DOWNTOWN PROJECTS	\$ -	\$ -	\$ 40,000	\$ 20,000	\$ 20,000
10-61-4110-5300-5718	SMITHFIELD FIRE FIGHTERS ASSOCIATION	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ 3,600
10-61-4110-5300-5719	PARTNERSHIP FOR CHILDREN	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
10-61-4110-5300-5722	RECOVERY ALIVE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Sub-Totals:		\$ 1,013,828	\$ 1,049,759	\$ 1,132,505	\$ 1,119,630	\$ 1,458,435

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
Town of Smithfield Budget Justification Sheet								
10-10-4110-5300-0770	Insurance & Bonds	109,171	132,871	125,900	142,680	164,100	30%	Property & Liability Insurance premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric.
10-10-4110-5300-0771	Unemployment Compensation	-	1,824	15,000	15,000	15,000	0%	Payment of Projected Unemployment Claims for Fiscal Year
10-10-4110-5300-3305	Miscellaneous	1,420	1,304					
10-10-4110-5300-4500	Election Expense	-		8,200	8,200	-		Municipal elections
10-10-4110-5300-5503	Misc./Settlements	-					N/A	
10-10-4110-5300-5600	Downtown Development Tax	133,780	118,114	131,805	131,805	130,935	-1%	Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax District (Includes \$34,935 in MV Taxes)
10-10-4110-5300-5701	League of Municipalities	11,506	11,332	11,510	11,510	12,125	5%	Membership Dues
10-10-4110-5300-5702	Central Pines COG	4,531	4,437	4,560	4,560	5,225	15%	Membership Dues for Southern Pines COG formerly Triangle J.
10-10-4110-5300-5703	School of Government Foundation Dues	1,577	1,586	1,725	1,725	1,725	0%	Members Dues for School of Government
10-10-4110-5300-5706	Local School Support	9,000	9,000	10,500	10,500	12,000	N/A	Contributions for Smithfield Schools at the discretion of the Town Council at \$1,500 per school. Adds Early College.
10-10-4110-5300-5719	Downtown Development Contribution	14,251	27,765	29,655	20,000	30,525	3%	Town's Contribution to Downtown Smithfield Development Corporation (\$161,460 total).
10-10-4110-5300-5720	Downtown WIFI		-	3,000	3,000	3,000		
10-61-4110-5300-5601	Occupancy Tax	361,953	401,220	363,750	363,750	388,000	7%	Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, Town Retains 3%

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-61-4110-5300-5701	Harbor, Inc.	2,500	2,500	2,500	2,500	2,500	0%	Request for Funding From Harbor of Johnston County
10-61-4110-5300-5704	Community & Senior Services	3,500	3,500	3,500	3,500	3,500	0%	Request for Funding From Community and Senior Services of Johnston County (Formerly Johnston County Council on Aging).
10-61-4110-5300-5705	Ava Gardner Museum	22,000	22,000	27,000	27,000	27,000	0%	Request for Funding - Town's Contribution to Ava Gardner Museum (Adds \$5,000 from Tourism 2% funds.)
10-61-4110-5300-5709	Chamber of Commerce			1,000	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	22,597	230	25,000	25,000	25,000	0%	General economic development funds for the Town.
10-61-4110-5300-5711	Public Library	270,000	292,929	285,000	285,000	285,000	0%	Library Support
10-61-4110-5300-5712	S.H.A.R.P. Reimbursement	20,183	-	10,100	10,100	-	-100%	Reimbursement for Eligible SHARP Projects, and potential other applicants.
10-61-4110-5300-5716	PEG Channels	23,858	15,147	25,000	25,000	25,000	0%	Operational Costs for the Town's Cable TV/PEG channel
10-61-4110-5300-5717	Web Design/Maintenance	2,000	2,000	2,200	2,200	2,200	N/A	Annual Maintenance Fee
10-61-4110-5300-5720	Annie D. Jones Child Enrichment Fund	-	2,000	-	-	-	N/A	Request for Funding: Funding will be used to offer scholarship for disadvantage children in the community to participate in recreational and cultural activities - 501(c)3 is retiring. No further requests.
10-10-4110-5300-3306	GF Salary Adjustments			-		300,000		Money for Salary and Benefit Adjustments
10-10-4110-5300-5718	Approved Projects for Downtown	-		40,000	20,000	20,000		Projects to improve Downtown as organized by DSDC.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-61-4110-5300-5718	Smithfield FF Assoc	-		3,600	3,600	3,600		Money for Smithfield Firefighter Association to assist with fire fighter association needs.
10-61-4110-5300-5719	Partnership for Children	-		1,000	1,000	1,000		Assist with Partnership for Children Needs
10-61-4110-5300-5722	Recovery Alive	-		1,000	1,000	-		Assist with Recovery Alive Goals in Smithfield
	Subtotal	1,013,828	1,049,759	1,132,505	1,119,630	1,458,435	29%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Debt Service:						
10-20-4120-5400-9545	FIRE TRUCK	\$ 46,830	\$ 46,830	\$ 46,831	\$ 46,831	\$ 46,831
10-20-4120-5400-9547	LADDER FIRE TRUCK	\$ 75,697	\$ 75,697	\$ 75,697	\$ 75,697	\$ 75,697
10-20-4120-5400-9548	POLICE DEPARTMENT EXPANSION	\$ 61,519	\$ 61,519	\$ 61,520	\$ 61,520	\$ 61,520
10-40-4120-5400-9527	KNUCKLEBOOM TRUCK	\$ -	\$ 17,775	\$ 35,550	\$ 35,550	\$ 35,550
10-30-4120-5400-9543	SMITHFIELD CROSSING LOAN	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411
10-40-4120-5400-9525	GARBAGE TRUCK	\$ 28,791	\$ 28,778	\$ -	\$ -	\$ -
10-60-4120-5400-9534	AQUATIC CENTER 2007 FCB-TOWN	\$ 1,645,628	\$ -	\$ -	\$ -	\$ -
10-60-4120-5400-9535	AQUATIC CENTER 2008 FCB-FOP	\$ 1,091,647	\$ -	\$ -	\$ -	\$ -
10-60-4120-5400-9546	DUMP TRUCK/SUV	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ -
10-40-4120-5400-9526	HOOK LIFT TRUCK	\$ 42,087	\$ 42,087	\$ 42,087	\$ 42,087	\$ 42,087
Sub-Totals:		\$ 3,168,809	\$ 449,297	\$ 438,296	\$ 438,296	\$ 419,096

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	DEBT SERVICE COMMENTS
10-20-4120-5400-9545	Fire Truck	46,830	46,830	46,831	46,831	46,831	0%	Original Loan of \$490,500 at 2.24% for 12 years on August 24, 2017. Maturity Date August 2029
10-20-4120-5400-9547	Ladder Fire Truck	75,697	75,697	75,697	75,697	75,697	0%	Ladder Truck USDA Original Loan \$1,126,105 on 10/03/2019 for 20 years at 3%. Maturity Date 10/03/2040.
10-20-4120-5400-9548	Police Department Expansion	61,519	61,519	61,520	61,520	61,520	0%	Original Loan of \$784,572 from United Community Bank at 2.13% for 15 years. Matures January 2036. Final payment \$30,690.
10-40-4120-5400-9527	Knuckleboom Truck		17,775	35,550	35,550	35,550	0%	Original Loan signed 12/23/2022 for \$160,000. Financed for 5 years at 3.92%. Maturing in December 2027. KS Bank.
10-30-4120-5400-9543	Smithfield Crossing Loan	157,411	157,411	157,411	157,411	157,411	0%	Original Loan of \$2,806,400 for 30 Years @ 3.75%. USDA Annual Payment of (\$157,411). Maturity Date January 2044.
10-40-4120-5400-9525	Garbage Truck	28,791	28,778	-	-	-	N/A	Garbage Truck purchase. Original loan was \$164,989 at 1.54%. Matures 1/20/2023. Final payment made on 1/12/2023.
10-60-4120-5400-9534	Aquatic Center, Town Loan/ First Citizens 2007	1,645,628	-	-	-	-	N/A	Original Loan of \$4,500,000 for 20 Years @ 4.060%, Refinanced for 15 yrs. @2.92%. Paid off on 6/14/2022
10-60-4120-5400-9535	Aquatic Center Loan, Friends of Park/First Citizens 2008	1,091,647	-	-	-	-	N/A	Original Loan of \$3,000,000 for 20 Years @ 4.060%. Refinanced for 15 yrs. @ 2.92%. Paid off on 6/14/2022.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	DEBT SERVICE COMMENTS
10-60-4120-5400-9546	Dump Truck/SUV	19,200	19,200	19,200	19,200	-	N/A	Parks & Rec Dump Truck and FD SUV. Original Loan dated 2/26/2019 for \$88,500 at 3.11% for 5 years with First Citizens. Matures January 2024.
10-40-4120-5400-9526	Hook Lift Truck	42,087	42,087	42,087	42,087	42,087	0%	Original loan dated 3/12/2020 for \$199,345 at 2.15% for 5 years with BB&T. Matures January 1, 2025. Truist Bank
10-10-4120-5400-9530	Streetscape Loan for Downtown USDA							Paid Off in FY16 ,but monies still owed the town from DSDC of \$12,757 Annually until 2039. Originally USDA Loan \$250,000 for 30 Years @ 4.375% (Dec. 7, 2006). Annual Payment on Dec. 7 (\$15,125). Maturity Date of Dec. 7, 2036.
Subtotal		3,168,809	449,297	438,296	438,296	419,096	-4%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Finance:						
10-10-4200-5100-0200	SALARIES & WAGES	\$ 81,537	\$ 94,313	\$ 96,435	\$ 91,000	\$ 92,500
10-10-4200-5100-0250	OVERTIME	\$ 29	\$ 34	\$ 500	\$ -	\$ -
10-10-4200-5120-0500	FICA	\$ 6,177	\$ 7,164	\$ 7,400	\$ 7,000	\$ 7,100
10-10-4200-5125-0600	GROUP INSURANCE	\$ 11,337	\$ 12,960	\$ 13,010	\$ 12,150	\$ 11,200
10-10-4200-5125-0610	RETIREE SUPPLEMENTAL	\$ 1,962	\$ 2,281	\$ 1,925	\$ 2,400	\$ 2,400
10-10-4200-5127-0700	RETIREMENT	\$ 11,684	\$ 14,360	\$ 15,120	\$ -	\$ 13,550
10-10-4200-5300-0800	TRAINING & EDUCATION	\$ 2,845	\$ 2,679	\$ 4,500	\$ 3,000	\$ 5,000
10-10-4200-5300-1100	TELEPHONE & POSTAGE	\$ 1,744	\$ 800	\$ 1,000	\$ 850	\$ 1,200
10-10-4200-5300-1700	EQUIP MAINT & REPAIR	\$ 2,400	\$ 2,520	\$ -	\$ 1,050	\$ -
10-10-4200-5300-2900	PROFESSIONAL FEES/DUES	\$ 100	\$ 50	\$ 500	\$ 100	\$ 500
10-10-4200-5300-3300	SUPPLIES/OPERATIONS	\$ 14,453	\$ 12,342	\$ 13,000	\$ 12,000	\$ 13,000
10-10-4200-5300-3305	MISCELLANEOUS	\$ 152	\$ 143	\$ -	\$ -	\$ -
10-10-4200-5300-4501	CONTRACT SERVICES	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 9,000
10-76-4200-5970-9100	TRANSFER TO GF CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 139,420	\$ 157,646	\$ 161,390	\$ 137,550	\$ 155,450
10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Sub-Totals:		\$ -	\$ -	\$ -	\$ -	\$ 2,500
FINANCE TOTALS:		\$ 139,420	\$ 157,646	\$ 161,390	\$ 137,550	\$ 157,950

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	FINANCE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-10-4200-5100-0200	Salaries & Wages	81,537	94,313	96,435	91,000	92,500	-4%	4 FTEs - 1/3 Salary of Finance Director, Accounting Tech., Asst Finance Director, and Payroll/Accounting Tech. All salary and benefits shared with Util. Depts.
10-10-4200-5100-0250	PT/Overtime	29	34	500	-	-	-100%	Overtime
10-10-4200-5120-0500	FICA	6,177	7,164	7,400	7,000	7,100	-4%	7.65% of wages.
10-10-4200-5125-0600	Group Insurance	11,337	12,960	13,010	12,150	11,200	-14%	Shared with both utilities. Health Insurance for 4 FTEs and other medical, dental, life, flex plan, long term disability.
10-10-4200-5125-0610	Retiree Supplemental	1,962	2,281	1,925	2,400	2,400		Retiree Supplement
10-10-4200-5127-0700	Retirement	11,684	14,360	15,120		13,550	-10%	Pension Rate at 13.60 Percent.
10-10-4200-5300-0800	Training & Education	2,845	2,679	4,500	3,000	5,000	11%	Finance Director's Certification Classes (2@ \$750 each) and Summer Conference/Spring Conference (\$750/\$250), Tyler Training (\$1,000), Travel Reimbursement for Finance Staff (\$750), Tyler classes for Asst Finance Director (\$750).
10-10-4200-5300-1100	Telephone	1,744	800	1,000	850	1,200	20%	Cell phone for Finance Director (\$50 monthly/ \$600/yr). , Asst Finance Director (\$50 monthly/ \$600/yr.)
10-10-4200-5300-1700	Maintenance/Repair Equipment	2,400	2,520	-	1,050	-	#DIV/0!	Storage Space
10-10-4200-5300-2900	Professional Fees/Dues	100	50	500	100	500		Government Finance Officer's Association Dues (\$200x2), NCGFOA (\$50x2)
10-10-4200-5300-3300	Supplies/Operations	14,453	12,342	13,000	12,000	13,000	0%	Finance Portion of Coffee/Supplies for Town Hall (\$500), Portion of Lease on Postage Machine (\$360), Portion of Lease on Copy Machine (\$191/month) (\$2592), Copies Under Managed Print Services for HP Printers in Finance Office (\$400), Document Disposal Security System (\$16/month) (\$192), Portion of Water Cooler Costs 1/4 (\$11.25/month) (\$135), Postage for Finance Office (\$2,194), Miscellaneous Office Supplies (\$3,000), Miscellaneous Printing (W-2 Forms, Accounts Payable Forms, Etc..) (\$1,627)

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	FINANCE COMMENTS
10-10-4200-5300-3305	Misc.	152	143	-				
10-10-4200-5300-4501	Contract Services	5,000	8,000	8,000	8,000	9,000	N/A	5th Asset Inc. DBA Debtbook Software to meet GASB 87 and 96 requirements. 2 year contract ends March 1, 2025.
10-76-4200-5970-9100	Transfer to GF Cap Proj	-					N/A	
	Subtotal	139,420	157,646	161,390	137,550	155,450	-4%	
10-10-4200-5700-7400	Capital Outlay	-	-			2,500		Replace Intercom Systems at Service Windows
	Subtotal	-	-	-	-	2,500		
	GRAND TOTALS	139,420	157,646	161,390	137,550	157,950	-2%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
IT-Info Technology:						
10-10-4300-5100-0200	SALARIES & WAGES	\$ -	\$ 39,121	\$ 39,252	\$ 39,252	\$ 15,600
10-10-4300-5100-0250	OVERTIME	\$ -	\$ -	\$ 2,000	\$ -	\$ 1,000
10-10-4300-5120-0500	FICA	\$ -	\$ 2,008	\$ 3,020	\$ 3,000	\$ 400
10-10-4300-5125-0600	GROUP INSURANCE	\$ -	\$ 5,131	\$ 6,800	\$ 6,800	\$ 3,790
10-10-4300-5127-0700	RETIREMENT	\$ -	\$ 4,187	\$ 6,200	\$ 6,200	\$ 1,010
10-10-4300-5300-0800	TRAINING & EDUCATION	\$ -	\$ 2,880	\$ 1,200	\$ 1,200	\$ 3,000
10-10-4300-5300-1100	TELEPHONE	\$ -	\$ 12,336	\$ 15,400	\$ 15,400	\$ 14,800
10-10-4300-5300-1700	IT SOFTWARE OPERATION	\$ -	\$ 7,682	\$ 9,100	\$ 9,100	\$ 10,400
10-10-4300-5300-2900	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3000	MILEAGE	\$ -	\$ 418	\$ 700	\$ 700	\$ 800
10-10-4300-5300-3100	VEHICLE SUPPLY & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3300	IT SUPPLIES & OPERATIONS	\$ -	\$ 17,927	\$ 16,500	\$ 16,500	\$ 17,500
10-10-4300-5300-3400	IT SUPPLIES-GEN GOV	\$ -	\$ 6,303	\$ 16,990	\$ 16,990	\$ 16,990
10-10-4300-5300-3401	IT SUPPLIES FINANCE	\$ -	\$ -	\$ 3,900	\$ 3,900	\$ 1,000
10-10-4300-5300-3402	IT SUPPLIES PLANNING	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ 3,600
10-10-4300-5300-3403	IT SUPPLIES POLICE	\$ -	\$ 16,008	\$ 65,100	\$ 65,000	\$ 12,600
10-10-4300-5300-3404	IT SUPPLIES FIRE	\$ -	\$ 1,600	\$ 8,900	\$ 8,900	\$ 2,300
10-10-4300-5300-3405	IT SUPPLIES PUBLIC WORKS	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ 2,500
10-10-4300-5300-3406	IT SUPPLIES PARKS & RECREATION	\$ -	\$ 2,769	\$ 2,000	\$ 2,000	\$ 2,500
10-10-4300-5300-3407	IT SUPPLIES SRAC	\$ -	\$ 2,510	\$ 2,000	\$ 2,000	\$ 1,950
10-10-4300-5300-3408	IT SUPPLIES SYCC	\$ -	\$ -	\$ 700	\$ 200	\$ 2,890
10-10-4300-5300-4501	SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ 35,470
Sub-Totals:		\$ -	\$ 120,880	\$ 202,912	\$ 200,292	\$ 150,100
10-10-4300-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ 49,800	\$ 49,800	\$ -
Sub-Totals:		\$ -	\$ -	\$ 49,800	\$ 49,800	\$ -
IT-INFO TECH TOTALS:		\$ -	\$ 120,880	\$ 252,712	\$ 250,092	\$ 150,100

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 24 Projected	FY 25 Requested	% CHG	Information Technology (IT)
	Budget			Budget				
Town of Smithfield Budget Justification Sheet								
10-10-4300-5100-0200	Salaries & Wages	-	39,121	39,252	39,252	15,600	-60%	1FTE 1/3 of salary for IT Support Specialist. All salary & benefits shared with utility depts.
10-10-4300-5100-0250	Overtime	-	-	2,000	-	1,000	-50%	Overtime for Support Specialist
10-10-4300-5120-0500	FICA	-	2,008	3,020	3,000	400	-87%	
10-10-4300-5125-0600	Group Insurance	-	5,131	6,800	6,800	3,790	-44%	Medical Insurance
10-10-4300-5127-0700	Retirement	-	4,187	6,200	6,200	1,010	-84%	Pension Rate at 13.60 Percent
10-10-4300-5300-0800	Training & Education	-	2,880	1,200	1,200	3,000	150%	Continuing Education Training
10-10-4300-5300-1100	Telephone	-	12,336	15,400	15,400	14,800	-4%	IT Support Specialist cell (\$50/month or \$600/yr.) GF Information Technologies Phone Charges,
10-10-4300-5300-1700	IT Software Operation	-	7,682	9,100	9,100	10,400	14%	Security Certificates \$600, Mscellaneous Software \$5,900., Website Application \$2,000. Trend Security Certificate (\$1,900).
10-10-4300-5300-2900	Professional Fees	-	-				N/A	
10-10-4300-5300-3000	Mileage	-	418	700	700	800	14%	Mileage for IT Employees
10-10-4300-5300-3100	Vehicle Supplies & Maint.	-	-				N/A	

Account #	Account	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 24 Projected	FY 25 Requested	% CHG	Information Technology (IT)
	Description			Budget		Budget		
10-10-4300-5300-3300	IT Supplies/ Operations	-	17,927	16,500	16,500	17,500	6%	Miscellaneous Supplies (\$17,500)
10-10-4300-5300-3400	IT Supplies - Gen Gov	-	6,303	16,990	16,990	16,990	0%	Microsoft 365 renewal(\$9,800), Archive Social Subscription (\$7,188)
10-10-4300-5300-3401	IT Supplies - Finance	-	-	3,900	3,900	1,000	N/A	Miscellaneous Supplies.
10-10-4300-5300-3402	IT Supplies - Planning	-	-	1,400	1,400	3,600	N/A	1- Monitor (\$1,900) Desktop (1,300) Monitor (400)
10-10-4300-5300-3403	IT Supplies - Police	-	16,008	65,100	65,000	12,600	-81%	2-Laptop (\$3,400) Office 365 renewal (\$9,200)
10-10-4300-5300-3404 -	IT Supplies - Fire	-	1,600	8,900	8,900	2,300	-74%	1- Laptop (\$1000), Docking Station (\$400), 2- Microsoft Office (\$650), Adobe Pro (\$300)
10-10-4300-5300-3405	IT Supplies - Public Works	-	-	1,750	1,750	2,500	N/A	2- Monitors (\$350), 2- Desktop (\$1,100), 2- Microsoft Office (\$650), Printer (400)
10-10-4300-5300-3406	IT Supplies - Parks & Rec	-	2,769	2,000	2,000	2,500	25%	1-Laptop (\$1,300) 1-Laptop (1,200)
10-10-4300-5300-3407	IT Supplies- SRAC		2,510	2,000	2,000	1,950		2 desk tops
10-10-4300-5300-3408	IT Supplies- SYCC		-	700	200	2,890		3 desk tops
10-10-4300-5300-4501	Service Contracts					35,470		VC3 Service Contract
	Subtotal	-	120,880	202,912	200,292	150,100		
10-10-4300-5700-7400	Capital Outlay	-		49,800	49,800		-100%	

Account #	Account Description			FY 24 Adopted		FY 25 Requested		% CHG	Information Technology (IT)
		FY 22 Actual	FY 23 Actual	Budget	FY 24 Projected	Budget			
					-	-			
	Subtotal	-	-	49,800	49,800	-			
	Grand Totals:	-	120,880	252,712	250,092	150,100	-41%	Department Budget % Change	

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Planning:						
10-10-4900-5100-0200	SALARIES & WAGES	\$ 202,436	\$ 239,951	\$ 227,750	\$ 225,000	\$ 249,040
10-10-4900-5100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5120-0500	FICA	\$ 14,431	\$ 17,218	\$ 6,795	\$ 15,625	\$ 19,050
10-10-4900-5125-0600	GROUP INSURANCE	\$ 34,346	\$ 36,292	\$ 30,910	\$ 34,000	\$ 64,515
10-10-4900-5127-0700	RETIREMENT	\$ 28,295	\$ 31,946	\$ 34,510	\$ 33,000	\$ 46,325
10-10-4900-5300-0800	TRAINING & EDUCATION	\$ 1,970	\$ 5,349	\$ 4,200	\$ 2,000	\$ 2,000
10-10-4900-5300-1100	TELEPHONE	\$ 2,162	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
10-10-4900-5300-1400	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-1700	EQUIP. MAINTAIN & REPAIR	\$ -	\$ -	\$ 1,088	\$ 1,000	\$ 1,100
10-10-4900-5300-2900	PROFESSIONAL FEES	\$ 6,335	\$ 5,730	\$ 6,400	\$ 5,470	\$ 5,470
10-10-4900-5300-3000	FUEL	\$ 780	\$ 755	\$ 800	\$ 800	\$ 800
10-10-4900-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 138	\$ 2,102	\$ 2,000	\$ 1,500	\$ 2,000
10-10-4900-5300-3300	SUPPLIES/OPERATIONS	\$ 6,329	\$ 5,342	\$ 11,750	\$ 8,000	\$ 11,750
10-10-4900-5300-3305	MISC	\$ 160	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-4500	C.S./STORM WATER PLAN ENG.	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-4501	SERVICE CONTRACTS	\$ -	\$ 41,685	\$ 7,100	\$ 7,000	\$ 9,800
10-10-4900-5300-4502	CONDEMNATION	\$ 1,968	\$ 23,725	\$ -	\$ -	\$ -
10-10-4900-5300-4504	COMP GROWTH MGMT	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-4505	COMPREHENSIVE TRANSPORTATION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 299,350	\$ 411,595	\$ 335,303	\$ 335,395	\$ 413,850
10-10-4900-5700-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ -	\$ -	\$ -	\$ -	\$ -
PLANNING TOTALS:		\$ 299,350	\$ 411,595	\$ 335,303	\$ 335,395	\$ 413,850

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	PLANNING COMMENTS
Town of Smithfield Budget Justification Sheet								
10-10-4900-5100-0200	Salaries & Wages	202,436	239,951	227,750	225,000	249,040	9%	4 FTE's Salary for, Planning Director, Planner I, Administrative Assistant. Code Enforcement Officer.
10-10-4900-5100-0250	Overtime					-	N/A	
10-10-4900-5120-0500	FICA	14,431	17,218	6,795	15,625	19,050	180%	
10-10-4900-5125-0600	Group Insurance	34,346	36,292	30,910	34,000	64,515	109%	Medical Insurance
10-10-4900-5127-0700	Retirement	28,295	31,946	34,510	33,000	46,325	34%	Pension Rate 13.60%
10-10-4900-5300-0800	Training & Education	1,970	5,349	4,200	2,000	2,000	-52%	Continuing Education for the Director (\$1300); Misc. Training (\$700).
10-10-4900-5300-1100	Telephone	2,162	1,500	2,000	2,000	2,000	0%	Cell Phone Allowances. Planning Director cell(\$50/month or \$600/yr); Planner I cell (\$50/month or \$600/yr.); Admin Assistant Cell (\$50/month or \$600/yr.)
10-10-4900-5300-1400	Advertising							Moved to general government.
10-10-4900-5300-1700	Equip. Maint and Repair	-		1,088	1,000	1,100	N/A	Maintenance and repair for office equipment primarily computers and large format printer/scanner.
10-10-4900-5300-2900	Professional Fees	6,335	5,730	6,400	5,470	5,470	-15%	American Planning Assoc. and AICP Dues (\$667) for SW; Salary for Planning Board (\$2400); Salary for Board of Adjustments (\$2400).
10-10-4900-5300-3000	Fuel	780	755	800	800	800	0%	Gasoline for Code Enforcement Vehicle
10-10-4900-5300-3100	Vehicle Supplies &	138	2,102	2,000	1,500	2,000	0%	Maintenance and Repair of Code Enforcement Vehicles
10-10-4900-5300-3300	Supplies/ Operations	6,329	5,342	11,750	8,000	11,750	0%	Copy Machine Lease (\$2315); Pitney Bowes Postage Machine Lease (\$360); Postage (\$500); Shredder Service (\$245); Water Cooler (\$135); Miscellaneous Supplies (\$7445)
10-10-4900-5300-3305	Misc.	160	-					

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	PLANNING COMMENTS
10-10-4900-5300-4500	C.S./Storm Water Plan Eng							
10-10-4900-5300-4501	Service Contracts	-	41,685	7,100	7,000	9,800		\$4800 for annual CitizenServe contract. Municode hosting of UDO 540 annual fee +/- \$1450 for updates and hosting annually) adds \$3000/year for ArcGIS Pro Standard
10-10-4900-5300-4502	Condemnation	1,968	23,725	-	-	-		Condemn and raise properties that are unsafe and blighted.
10-10-4900-5300-4504	Comp Growth Mgmt.		-					
10-10-4900-5300-4505	Comp Trans Plan		-					
	Subtotal	299,350	411,595	335,303	335,395	413,850		
10-10-4900-5700-7400	Capital Outlay							
	Subtotal	-	-	-	-	-		
	Grand Totals:	299,350	411,595	335,303	335,395	413,850	23%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Police:						
10-20-5100-5100-0200	SALARIES & WAGES	\$ 2,266,613	\$ 2,191,163	\$ 2,446,675	\$ 2,300,000	\$ 3,169,880
10-20-5100-5100-0250	OVERTIME	\$ 36,092	\$ 104,672	\$ 40,000	\$ 100,000	\$ 80,000
10-20-5100-5120-0500	FICA	\$ 173,191	\$ 176,482	\$ 210,000	\$ 205,000	\$ 260,160
10-20-5100-5125-0600	GROUP INSURANCE	\$ 466,053	\$ 443,692	\$ 560,855	\$ 500,000	\$ 643,000
10-20-5100-5125-0610	RETIREE SUPPLEMENTAL	\$ 11,573	\$ 14,392	\$ 14,700	\$ 16,000	\$ 16,905
10-20-5100-5127-0700	RETIREMENT	\$ 380,066	\$ 402,459	\$ 480,335	\$ 400,000	\$ 646,500
10-20-5100-5127-0750	EMPLOYEE SEPARATION	\$ 66,119	\$ 112,652	\$ 137,350	\$ 137,350	\$ 137,350
10-20-5100-5300-0800	TRAINING & EDUCATION	\$ 15,292	\$ 10,512	\$ 13,895	\$ 13,895	\$ 40,000
10-20-5100-5300-1100	TELEPHONE	\$ 10,656	\$ 7,648	\$ 13,080	\$ 13,080	\$ 14,000
10-20-5100-5300-1300	UTILITIES	\$ 15,764	\$ 16,335	\$ 30,800	\$ 33,500	\$ 33,500
10-20-5100-5300-1700	EQUIP. MAINT. & REPAIR	\$ 70,537	\$ 46,465	\$ 68,730	\$ 69,000	\$ 65,500
10-20-5100-5300-2900	PROFESSIONAL FEES/DUES	\$ 13,815	\$ 22,637	\$ 18,570	\$ 25,000	\$ 26,000
10-20-5100-5300-3000	FUEL	\$ 96,929	\$ 85,805	\$ 126,420	\$ 82,000	\$ 130,000
10-20-5100-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 48,148	\$ 39,701	\$ 86,300	\$ 86,300	\$ 95,300
10-20-5100-5300-xxxx	K-9 SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 14,000
10-20-5100-5300-3300	SUPPLIES/OPERATIONS	\$ 59,409	\$ 77,398	\$ 100,880	\$ 80,000	\$ 93,920
10-20-5100-5300-3305	MISCELLANEOUS	\$ -	\$ 273	\$ -	\$ -	\$ -
10-20-5100-5300-3600	UNIFORMS	\$ 44,286	\$ 24,588	\$ 33,300	\$ 33,000	\$ 36,000
10-20-5100-5300-3610	LAUNDRY & DRY CLEANING	\$ 2,557	\$ 1,799	\$ 4,000	\$ 4,000	\$ 4,000
10-20-5100-5300-3700	DRUG ENFORCEMENT	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
10-20-5100-5300-3702	COMMUNITY POLICING PROJECTS	\$ 2,573	\$ 2,295	\$ 6,500	\$ 6,500	\$ 10,000
10-20-5100-5300-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ 4,793	\$ -	\$ -	\$ -	\$ -
10-20-5100-5300-4002	FED DRUG FORFEITURE	\$ 17,179	\$ 19,755	\$ 7,500	\$ 7,500	\$ 7,500
10-20-5100-5300-4501	SERVICE CONTRACTS	\$ 22,691	\$ 29,176	\$ 58,370	\$ 58,370	\$ 65,000
Sub-Totals:		\$ 3,839,336	\$ 3,844,899	\$ 4,473,260	\$ 4,185,495	\$ 5,603,515
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 204,917	\$ 124,651	\$ 121,140	\$ 121,140	\$ 292,500
Sub-Totals:		\$ 204,917	\$ 124,651	\$ 121,140	\$ 121,140	\$ 292,500
POLICE TOTALS:		\$ 4,044,253	\$ 3,969,550	\$ 4,594,400	\$ 4,306,635	\$ 5,896,015

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	POLICE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-20-5100-5100-0200	Salaries & Wages	2,266,613	2,191,163	2,446,675	2,300,000	3,169,880	30%	48 FTE's- Salary of Police Chief, 1 Deputy Chief, 1 Captain, 4 Lieutenants, 7 Sergeants, 5 CID Investigators, 18 Police Officers, 1 COP Officer, 6 SRO, 4 Civilian: (2 Records Clerk, 1 Accreditation Manager; 1 PSA. Holiday Pay (20,000). Longevity Included. 1 PT Animal Control Officer.
10-20-5100-5100-0250	Overtime	36,092	104,672	40,000	100,000	80,000	100%	Projected Overtime for Investigations, Special Cases, Holiday OT Pay...
10-20-5100-5120-0500	FICA	173,191	176,482	210,000	205,000	260,160	24%	7.65 % of Total Salaries (Base Salaries, Overtime and Separation Allowance
10-20-5100-5125-0600	Group Insurance	466,053	443,692	560,855	500,000	643,000	15%	Health Insurance for 41 currently budgeted employees and all other medical. Health Insurance for 10 Retirees.
10-20-5100-5125-0610	Retiree Supplemental	11,573	14,392	14,700	16,000	16,905		3 Retirees
10-20-5100-5127-0700	Retirement	380,066	402,459	480,335	400,000	646,500	35%	13.60% Local Government Retirement , 15.10% Law enforcement Retirement.
10-20-5100-5127-0750	Employee Separation Allow	66,119	112,652	137,350	137,350	137,350	0%	Police Separation allowance for Retired Police Officers age 62- 8 officers total all FY year, Choe (January 2027), Bruce Gentry (June 2029), Parker (November 2029), Wood (July 2032), Memmelarr (November 2035), Powell (December 2030) Sinclair (March, 2031), Sheppard (Sept, 2036)
10-20-5100-5300-0800	Training & Education	15,292	10,512	13,895	13,895	40,000	188%	New detectives, new officers, new supervisors will require increased training. Need all officers trained on radar, FST, and intox. \$1000 per employee to start to begin training to an adequate level.
10-20-5100-5300-1100	Telephone	10,656	7,648	13,080	13,080	14,000	7%	Cellphone Allowance for Chief (\$600),Cellphone Allowance for Logistics Captain (\$600),Cellphone Allowance for Deputy Chief (\$600),Detective Cellphone, Cop Officer, Animal Control Officer Officer. K-9 Cell Phones, COP Officer (\$1,620),
10-20-5100-5300-1300	Utilities	15,764	16,335	30,800	33,500	33,500	9%	Town of Smithfield Utility Accounts (\$24,600), Piedmont Natural Gas Account (\$6,200).

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-1700	Equip Maint Repair	70,537	46,465	68,730	69,000	65,500	-5%	Fire Extinguisher service (\$200.00), Radio Service Contract and Maintenance(\$4,300), , Radar Units Maintenance (\$2,200), Building Maintenance (\$7,000.00), OSSI Maintenance Contract (\$22,300), Laserfiche Software Maintenance Agreement (\$5,000.00), Fire Alarm Inspections (\$500), Termite Inspection/Treatment (\$500), Generator Maintenance Contract/Repair (\$3,500), 2 Radar Units Replaced (\$7,000), Patrol Rifles Repair Maintence (\$5,000.00), DUO Service (\$900.00) Replace All Fire Extinguishers per Fire Code / Inspection (\$800) 6 Handguns for new officers (\$6,000)
10-20-5100-5300-2900	Professional Fees/Dues	13,815	22,637	18,570	25,000	26,000		Contract with Police Attorney (\$11,170),Psychological Services for New Hires (\$6,350),Psychological Services for Employees (\$1,000),Credit Reports (\$800),Separation Allowance Attorney Fee (\$250)
10-20-5100-5300-3000	Fuel	96,929	85,805	126,420	82,000	130,000	3%	Current Police Department Monthly Fuel Average:(3,000), Due to Staffing shortages Estimated Annual Fuel Consumption: (49,000 gals),
10-20-5100-5300-3100	Vehicle Supplies/Maint.	48,148	39,701	86,300	86,300	95,300	10%	Vehicle Maintenance and Repair for Police Vehicles. (Oil, Tires, Parts, Etc.)
10-20-5100-5300-3300	Supplies/Operations	59,409	77,398	100,880	80,000	93,920	-7%	Ammunition/Shooting Supplies (\$22,000.00), Fingerprint Supplies/Crime scene processing supplies (\$2,600), Miscellaneous cleaning supplies (\$1,500), Evidence Room Supplies (\$4,000), Office Supplies (\$15,600), Copy Machine lease (\$3,710), Wireless Cards for MDC's (\$18,720), Quick Law Reference (\$800.00), CDs/DVDs (\$3,000), Postage (\$500), Office Equipment (\$5,000) Narcan \$3500, DCI License (\$3,990)
10=20-5100-5300-xxxx	Police K-9 Supplies	-	-	-	-	14,000		Supplies and equipment for police department's three K-9 dogs. Moved from 3300/Supplies
10-20-5100-5300-3305	Miscellaneous		273					
10-20-5100-5300-3600	Uniforms	44,286	24,588	33,300	33,000	36,000	8%	Uniform Pants (\$6,000), Shirts (long sleeves)(\$4,000) Shirts (short Sleeve) (\$4,100),Jackets (\$1500), Shoes(\$6,000), Ties (\$150), Hats (\$250), Rain Gear (\$500), Replacement Nylon Gear (\$1400), Detective Clothing Allowance (\$3,500), Body Armor (\$9,400)
10-20-5100-5300-3610	Laundry & Dry Cleaning Uniform	2,557	1,799	4,000	4,000	4,000	0%	Dry Cleaning Class A Uniforms.
10-20-5100-5300-3700	Drug Enforcement/Buy Information Funds	15,000	15,000	15,000	15,000	15,000	0%	Funds for Drug Enforcement and Undercover Buy Operations.
10-20-5100-5300-3702	Community Policing Projects	2,573	2,295	6,500	6,500	10,000	54%	Money to fund COP Projects through the year.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-3710	Johnston County Board of Education	4,793	-				N/A	Money received for parking fines and property sales
10-20-5100-5300-4002	Federal Drug Forfeiture	17,179	19,755	7,500	7,500	7,500	0%	Purchase of Equipment for Narcotics Investigation/Informant Expenses/Community Policing Initiatives
10-20-5100-5300-4501	Service Contracts	22,691	29,176	58,370	58,370	65,000	11%	DCI Contract (\$4,500), First Service Computer (\$6,600), Waste Management (\$1,000), Alarm Monitoring (\$220.00), Cleaning Supplies/Rugs (\$2,000), Verification Contract (\$2,000), Leads on Line (\$2,850), IDI Core (\$1,200), Verizon Connect (\$16,000) ,Prologic (\$22,000.00) Cloud storage/Warranty/ IT assistance Car Cameras, Clear View(\$4,500.)
	Subtotal	3,839,336	3,844,899	4,473,260	4,185,495	5,603,515	25%	
						20,000		Office Equipment
						21,000		UTV Replacement
						10,000		Drone Purchase
						110,500		2 Explorer vehicles
10-20-5100-5700-7400	Capital Outlay	204,917	124,651	110,500		98,000		Taser Relacement
				8,640		9,000		2 Cameras
				2,000		6,000		ASP Baton Replacement
					121,140	18,000		Flock Camera System
	Subtotal	204,917	124,651	121,140	121,140	292,500	141%	
	Grand totals:	4,044,253	3,969,550	4,594,400	4,306,635	5,896,015	28%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Fire:						
10-20-5300-5100-0200	SALARIES & WAGES	\$ 1,183,984	\$ 1,402,122	\$ 1,380,166	\$ 1,342,948	\$ 1,488,350
10-20-5300-5100-0210	SALARIES/PART-TIME	\$ 75,553	\$ 140,759	\$ 115,000	\$ 105,017	\$ 144,950
10-20-5300-5100-0220	VOLUNTEER FIREMEN	\$ 72,528	\$ 73,562	\$ 85,000	\$ 75,000	\$ 90,000
10-20-5300-5100-0250	OVERTIME	\$ 18,635	\$ 36,481	\$ 20,000	\$ 52,100	\$ 25,000
10-20-5300-5120-0500	FICA	\$ 99,123	\$ 122,035	\$ 116,175	\$ 114,755	\$ 125,215
10-20-5300-5125-0600	GROUP INSURANCE	\$ 233,276	\$ 268,633	\$ 298,280	\$ 296,245	\$ 335,200
10-20-5300-5125-0601	FIREFIGHTER PHYSICALS	\$ 8,229	\$ 3,204	\$ 15,000	\$ 10,720	\$ 12,000
10-20-5300-5127-0700	RETIREMENT	\$ 168,473	\$ 209,474	\$ 219,970	\$ 208,519	\$ 276,950
10-20-5300-5300-0800	TRAINING & EDUCATION	\$ 6,270	\$ 11,099	\$ 17,500	\$ 16,000	\$ 17,500
10-20-5300-5300-1100	TELEPHONE	\$ 10,522	\$ 8,647	\$ 7,000	\$ 5,875	\$ 7,000
10-20-5300-5300-1300	UTILITIES	\$ 30,249	\$ 29,421	\$ 38,000	\$ 39,000	\$ 42,500
10-20-5300-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 3,220	\$ 2,540	\$ 3,600	\$ 3,600	\$ 3,600
10-20-5300-5300-1700	EQUIP MAINT & REPAIR	\$ 32,940	\$ 37,131	\$ 44,040	\$ 42,000	\$ 44,000
10-20-5300-5300-2900	PROFESSIONAL FEES/DUES	\$ 11,716	\$ 9,898	\$ 7,000	\$ 8,552	\$ 10,000
10-20-5300-5300-3000	FUEL	\$ 31,478	\$ 33,758	\$ 60,000	\$ 35,000	\$ 45,000
10-20-5300-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 48,164	\$ 50,998	\$ 65,000	\$ 63,500	\$ 65,000
10-20-5300-5300-3300	SUPPLIES/OPERATIONS	\$ 36,908	\$ 44,435	\$ 65,000	\$ 65,000	\$ 65,000
10-20-5300-5300-3310	NON CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5300-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5300-5330-3470	REIMB. VOL. FIREMEN	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5300-5300-3600	UNIFORMS	\$ 28,803	\$ 53,414	\$ 104,500	\$ 104,500	\$ 114,000
10-20-5300-5300-4501	SERVICE CONTRACTS	\$ 16,940	\$ 385	\$ 1,250	\$ 1,250	\$ 1,300
10-76-5300-5970-9110	TRANSFER TO GFCPF	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 230,000
Sub-Totals:		\$ 2,117,009	\$ 2,537,996	\$ 2,962,481	\$ 2,889,581	\$ 3,142,565
10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 105,388	\$ 80,179	\$ 77,500	\$ 77,500	\$ 257,000
Sub-Totals:		\$ 105,388	\$ 80,179	\$ 77,500	\$ 77,500	\$ 257,000
FIRE TOTALS:		\$ 2,222,397	\$ 2,618,175	\$ 3,039,981	\$ 2,967,081	\$ 3,399,565

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	FIRE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-20-5300-5100-0200	Salaries & Wages	1,183,984	1,402,122	1,380,166	1,342,948	1,488,350	8%	25-FTE's Salary of Fire Chief, Asst. Chief, Fire Marshal, Admin. Assistant, 3-Shift Captains, 3-Shift Lieutenants, 6- Shift Engineers, 5-Fire Fighter II 4-firefighter I; Total Base Salaries FLSA Shift Pay Eligible Career Ladder promotions;
10-20-5300-5100-0210	Salaries/ Part-Time	75,553	140,759	115,000	105,017	144,950	26%	1-PT-Fire inspector (999 hours) and PT Fire Fighters (6,240 hours).
10-20-5300-5100-0220	Volunteer Firemen	72,528	73,562	85,000	75,000	90,000	6%	Reimbursement to Volunteer Firefighter's; Reimbursement paid bi-weekly for the volunteer members.
10-20-5300-5100-0250	Overtime	18,635	36,481	20,000	52,100	25,000	25%	Overtime for Employee's working beyond standard shift.
10-20-5300-5120-0500	FICA	99,123	122,035	116,175	114,755	125,215	8%	7.65% of Total Salaries
10-20-5300-5125-0600	Group Insurance	233,276	268,633	298,280	296,245	335,200	12%	Health Insurance for 22 FTE's; associated medical.
10-20-5300-5125-0601	Firefighter Physicals	8,229	3,204	15,000	10,720	12,000		Firefighter Physicals
10-20-5300-5127-0700	Retirement	168,473	209,474	219,970	208,519	276,950	26%	Pension Rate at 13.60 Percent
10-20-5300-5300-0800	Training & Education	6,270	11,099	17,500	16,000	17,500	0%	International Code Council Publications (\$2,000); National Fire Code Publications(\$1,350); Miscellaneous publications and training (\$3,150), \$1000 for SSS Fire Program Support Added Mid-Winters Conf, and State Conference, NC Executive Development, NC Fire Prevention School, Teambuilding Classes from outside source.
10-20-5300-5300-1100	Telephone	10,522	8,647	7,000	5,875	7,000	0%	Cellphone allowances: Chief (\$50/month or \$600/yr.), Asst.Chief(\$50/month or \$600/yr.) & Fire Marshal (\$50/month or \$600/yr.); T-Mobile Wireless MCT in Fire Apparatus (\$340/ Month for a total of \$4100); Active 911 fees (475)
10-20-5300-5300-1300	Utilities	30,249	29,421	38,000	39,000	42,500	12%	Town Of Smithfield Public Utilities (\$25,000); Piedmont Natural Gas (\$3,000); Waste Managment Dumpster (\$2,650) Parker Gas (\$3,000) Misc. Costs (\$500); Spectrum (7,500 per year)

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	FIRE COMMENTS
10-20-5300-5300-1500	Service Awards/ Recognition	3,220	2,540	3,600	3,600	3,600	0%	For recognition lunches, meal & snack expenses related to late night calls, etc .Budget includes awards for accomplishments for crews. Award pins for crews on accomplishments for certifications, etc.
10-20-5300-5300-1700	Equip Maint & Repair	32,940	37,131	44,040	42,000	44,000	0%	Maintenance/Repair of fire department equipment (\$44,000);
10-20-5300-5300-2900	Professional Fees	11,716	9,898	7,000	8,552	10,000	43%	NC Code Official Qualification Board; ABCHS Dues; JoCo Fireman's Assoc. Dues; Eastern Carolina Firemen's Assoc. Dues; International Code Council Membership Fees; NC Assoc. of Fire Chief's Dues; ICC Certification Renewals; NCCIAAI Membership Dues and subscriptions; Johnston County Fireman's Benevolence.
10-20-5300-5300-3000	Fuel	31,478	33,758	60,000	35,000	45,000	-25%	Estimated Annual Fuel Usage
10-20-5300-5300-3100	Vehicle Supplies/ Maint.	48,164	50,998	65,000	63,500	65,000	0%	Annual Maintenance and testing of Fire Pumps, Ladders (\$17,000); Miscellaneous of the maintenance and repair of vehicles(\$30,000); Tires and Oil service(\$18,000)
10-20-5300-5300-3300	Supplies/ Operations	36,908	44,435	65,000	65,000	65,000	0%	Fire Manager System(\$4500); Operational supplies for the Department (\$59,000) Blue Beam software for Fire Inspections (\$1500)
10-20-5300-5300-3310	Non Capital Outlay							
10-20-5300-5300-3350	Hurricane							
10-20-5300-5300-3470	Reimb Vol. Firemen							
10-20-5300-5300-3600	Uniforms	28,803	53,414	104,500	104,500	114,000	9%	Purchase of Uniforms, Repair of Gear, (Turn Out Gear.\$111,000); Dry Cleaning (\$3,000)
10-20-5300-5300-4501	Service Contracts	16,940	385	1,250	1,250	1,300	4%	Service Contracts, Pest contol (\$500) Copier(300)Service on Tankless heater (\$200)KitchenHood Cleaning(\$250)
10-76-5300-5970-9110	Transfer to GFCPF			300,000	300,000	230,000		Fire Truck Purchase in FY 2027. Ordered in FY 2024. \$70,000 added from County Tax in FY 2024
	Subtotal	2,117,009	2,537,996	2,962,481	2,889,581	3,142,565	6%	

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	FIRE COMMENTS
10-20-5300-5700-7400	Capital Outlay	105,388	80,179	22,500	77,500	45,000		Station 2 Roof Replacement
						10,000		Drone Purchase
				20,000		8,000		Digital Knox Box System
				35,000		60,000		Station 1 Crew Quarters Upgrade
						45,000		Battery Operated Tools
						75,000		Station Three Architectural Plans
						14,000		Furniture
	Subtotal	105,388	80,179	77,500	77,500	257,000	232%	
	Grand Totals:	2,222,397	2,618,175	3,039,981	2,967,081	3,399,565	12%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
PW -General Services:						
10-60-5500-5100-0200	SALARIES & WAGES	\$ 203,061	\$ 240,108	\$ 251,385	\$ 240,000	\$ 326,200
10-60-5500-5100-0250	OVERTIME	\$ 1,272	\$ 643	\$ 2,000	\$ 2,000	\$ 4,000
10-60-5500-5120-0500	FICA	\$ 15,437	\$ 18,229	\$ 19,435	\$ 19,300	\$ 28,800
10-60-5500-5125-0600	GROUP INSURANCE	\$ 69,736	\$ 76,389	\$ 73,210	\$ 73,210	\$ 97,090
10-60-5500-5127-0700	RETIREMENT	\$ 28,710	\$ 36,333	\$ 34,610	\$ 34,610	\$ 60,220
10-60-5500-5300-0760	TEMP LABOR	\$ -	\$ 7,581	\$ 18,000	\$ 18,000	\$ 54,000
10-60-5500-5300-0800	TRAINING & EDUCATION	\$ 672	\$ 769	\$ 1,000	\$ 1,000	\$ 3,000
10-60-5500-5300-1100	TELEPHONE	\$ 1,107	\$ 600	\$ 600	\$ 600	\$ 1,200
10-60-5500-5300-1300	UTILITIES	\$ 17,584	\$ 17,443	\$ 21,500	\$ 21,500	\$ 21,500
10-60-5500-5300-1700	EQUIP MAINT & REPAIR	\$ 14,583	\$ 13,828	\$ 10,000	\$ 10,000	\$ 15,000
10-60-5500-5300-3000	FUEL	\$ 10,066	\$ 8,851	\$ 13,000	\$ 13,000	\$ 28,091
10-60-5500-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 3,063	\$ 1,279	\$ 5,250	\$ 5,250	\$ 5,250
10-60-5500-5300-3300	SUPPLIES/OPERATIONS	\$ 12,656	\$ 11,284	\$ 32,058	\$ 32,058	\$ 43,500
10-60-5500-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-5500-5300-3410	RIVERSIDE EXT. INC. REIMBURSEMENT	\$ 25,000	\$ 16,250	\$ 20,000	\$ 20,000	\$ 20,000
10-60-5500-5300-3420	GRAVE OPENING	\$ 39,200	\$ 39,450	\$ 30,000	\$ 30,000	\$ 30,000
10-60-5500-5300-3430	TREE TRIMMING	\$ 10,140	\$ 6,625	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3440	APPEARANCE COMMISSION	\$ 22,247	\$ 20,490	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3442	COMMUNITY GARDEN	\$ 1,973	\$ 2,327	\$ 2,000	\$ 2,000	\$ 8,000
10-60-5500-5300-3600	UNIFORMS	\$ 2,532	\$ 2,597	\$ 3,500	\$ 3,500	\$ 4,400
10-60-5500-5300-4501	SERVICE CONTRACTS	\$ 59,386	\$ 89,698	\$ 99,000	\$ 99,000	\$ 147,500
10-76-5500-5970-9100	TRANSFER TO GFCR	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 538,424	\$ 610,774	\$ 666,548	\$ 655,028	\$ 927,751
10-60-5500-5700-7400	CAPITAL OUTLAY	\$ 29,725	\$ 77,662	\$ 17,000	\$ 17,000	\$ 296,000
Sub-Totals:		\$ 29,725	\$ 77,662	\$ 17,000	\$ 17,000	\$ 296,000
PW -GENERAL TOTALS:		\$ 568,149	\$ 688,436	\$ 683,548	\$ 672,028	\$ 1,223,751

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	GENERAL SERVICES COMMENTS
Town of Smithfield Budget Justification Sheet								
10-60-5500-5100-0200	Salaries & Wages	203,061	240,108	251,385	240,000	326,200	30%	7 FTEs - Salary of Public Works Director, Street Sign Specialist, General Maintenance crew leader and 4 Facility Maintenance Specialists.
10-60-5500-5100-0250	Overtime	1,272	643	2,000	2,000	4,000	100%	For emergency work after hours and community projects.
10-60-5500-5120-0500	FICA	15,437	18,229	19,435	19,300	28,800	48%	FICA 7.65% of wages and overtime
10-60-5500-5125-0600	Group Insurance	69,736	76,389	73,210	73,210	97,090	33%	Medical Insurance
10-60-5500-5127-0700	Retirement	28,710	36,333	34,610	34,610	60,220	74%	Pension Rate at 13.60 Percent
10-60-5500-5300-0760	Temp. Labor	-	7,581	18,000	18,000	54,000	N/A	Temporary workers for Appearance Comm Projects and special projects. Adds \$36,000 for summer help.
10-60-5500-5300-0800	Training & Education	672	769	1,000	1,000	3,000	200%	License Training/Continuing Education
10-60-5500-5300-1100	Telephone	1,107	600	600	600	1,200	100%	Cell Phone Allowance: Director & Crew Leader (\$50/month or \$600/yr each)
10-60-5500-5300-1300	Utilities	17,584	17,443	21,500	21,500	21,500	0%	Utilities for Town Hall, Appearance shop, cemeteries, welcome signs etc.
10-60-5500-5300-1700	Equip Maint & Repair	14,583	13,828	10,000	10,000	15,000	50%	Repairs to equipment including HVAC units. Older Units require more service
10-60-5500-5300-3000	Fuel	10,066	8,851	13,000	13,000	28,091	116%	Ave. gals. Used 6 month (2,088.42) x \$3.22 (24/25yr.) Price unleaded = \$6,724.71 Average Marine gallons 6 months (1,730.09. x 4.23 (24/25yr.)= \$7,318.2807 year 24/25 price list per Kevin Keen of Go Energies Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318
10-60-5500-5300-3100	Vehicle Supplies/ Maintenance	3,063	1,279	5,250	5,250	5,250	0%	Maintenance and repair of Appearance vehicles.
10-60-5500-5300-3300	Supplies/ Operations	12,656	11,284	32,058	32,058	43,500	36%	\$18,500 Supplies for Appearance crew, weed eaters, saws, chemicals, mat rentals for Town Hall, rain gear, etc. \$12,800 for mulch, Carolina Phone and Alarms Doubled Mulch Amount.
10-60-5500-5300-3350	Hurricane							

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	GENERAL SERVICES COMMENTS
10-60-5500-5300-3410	Riverside Cemetery Expansion Reimbursement	25,000	16,250	20,000	20,000	20,000	N/A	Line collects money on lot sales in Riverside Extension cemetery and forwards to owners.
10-60-5500-5300-3420	Grave Openings	39,200	39,450	30,000	30,000	30,000	0%	Cost to cover opening and closing of graves in town cemeteries.
10-60-5500-5300-3430	Tree Trimming	10,140	6,625	15,000	15,000	15,000	0%	Cut down or trim back Hazardous trees in city limits. Prices are increasing and several trees are at their 100 yr limit.
10-60-5500-5300-3440	Appearance Commission	22,247	20,490	15,000	15,000	15,000	0%	Landscapes and other projects as identified by the Appearance Commission.
10-60-5500-5300-3442	Community Garden	1,973	2,327	2,000	2,000	8,000		Community Garden
10-60-5500-5300-3600	Uniforms	2,532	2,597	3,500	3,500	4,400	26%	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	59,386	89,698	99,000	99,000	147,500	49%	HVAC Maintenance contract (\$6,684.48 yr.), Lane Lawn Care (right of way) \$43,200 - \$3,225 paid in Powell Bill line = (\$39,975), Cleaning contract \$3,521.79 /month (\$42,261.48/yr.), Cleggs (\$2,640.00yr.), Fire Ext (\$1,000/yr.), Mosquito Control \$11,520) Beaver Control \$13,00.00 yr.). Maintain X work order system \$1500 yr. 2 Tablets \$500/yr. Adds \$48,000 for Pear Tree Removal
10-76-5500-5970-9100	Transfer to GCPF							
	Subtotal	538,424	610,774	666,548	655,028	927,751	39%	
						66,000		A/C Units for Town Hall.
10-60-5500-5700-7400	Capital Outlay	29,725	77,662	17,000	17,000	5,000		Trimmers and equipment for part-time workers.
						5,000		Replacement Christmas Decorations.
						220,000		Repave Sunset Cemetery
	Subtotal	29,725	77,662	17,000	17,000	296,000	1641%	
	Grand Totals:	568,149	688,436	683,548	672,028	1,223,751	79%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
PW-Streets:						
10-30-5600-5100-0200	SALARIES & WAGES	\$ 163,481	\$ 172,298	\$ 172,120	\$ 172,120	\$ 163,240
10-30-5600-5100-0250	OVERTIME	\$ 991	\$ 213	\$ 4,000	\$ 4,000	\$ 4,000
10-30-5600-5120-0500	FICA	\$ 12,395	\$ 12,817	\$ 13,500	\$ 13,500	\$ 12,500
10-30-5600-5125-0600	GROUP INSURANCE	\$ 59,716	\$ 53,964	\$ 74,265	\$ 60,000	\$ 69,900
10-30-5600-5125-0610	RETIREE SUPPLEMENTAL	\$ 15,268	\$ 13,231	\$ 20,500	\$ 20,500	\$ 18,630
10-30-5600-5127-0700	RETIREMENT	\$ 23,752	\$ 25,179	\$ 27,350	\$ 27,000	\$ 30,245
10-30-5600-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 600	\$ 600	\$ 1,000
10-30-5600-5300-1100	TELEPHONE	\$ 1,299	\$ 75	\$ -	\$ -	\$ 600
10-30-5600-5300-1300	UTILITIES	\$ 4,591	\$ 4,633	\$ 7,000	\$ 7,000	\$ 7,000
10-30-5600-5300-1700	EQUIP MAINT & REPAIR	\$ 4,949	\$ 7,655	\$ 12,000	\$ 12,000	\$ 12,000
10-30-5600-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3000	FUEL	\$ 7,290	\$ 9,234	\$ 11,500	\$ 11,500	\$ 19,257
10-30-5600-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 7,949	\$ 7,700	\$ 14,000	\$ 14,000	\$ 14,000
10-30-5600-5300-3300	SUPPLIES/OPERATIONS	\$ 10,494	\$ 9,244	\$ 31,800	\$ 31,800	\$ 31,800
10-30-5600-5300-3310	DRAINAGE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3400	STREET LIGHTING	\$ 87,411	\$ 84,560	\$ 100,000	\$ 100,000	\$ 100,000
10-30-5600-5300-3600	UNIFORMS	\$ 1,644	\$ 1,807	\$ 2,750	\$ 2,750	\$ 2,950
10-30-5600-5300-4501	SERVICE CONTRACTS	\$ -	\$ -	\$ 1,680	\$ 1,680	\$ 4,905
10-30-5600-5300-7300	SIDEWALK, CURB & ASPHALT REPAIR	\$ -	\$ 4,379	\$ 25,000	\$ 25,000	\$ 80,000
10-76-5600-5970-9100	TRANSFER TO GF CAPITAL PROJECT	\$ 132,000	\$ -	\$ -	\$ -	\$ -
10-76-5600-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 533,230	\$ 406,989	\$ 518,065	\$ 503,450	\$ 572,027
10-30-5600-5700-7400	CAPITAL OUTLAY	\$ 7,113	\$ 14,239	\$ -	\$ -	\$ -
10-30-5600-5700-7401	CAP IMP RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 7,113	\$ 14,239	\$ -	\$ -	\$ -
PW-STREETS TOTALS:		\$ 540,343	\$ 421,228	\$ 518,065	\$ 503,450	\$ 572,027

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	STREETS COMMENTS
Town of Smithfield Budget Justification Sheet								
10-30-5600-5100-0200	Salaries & Wages	163,481	172,298	172,120	172,120	163,240	-5%	4 FTEs -Salary of Administrative Support Specialist, 2 Equipment Operators, Street Maintenance Worker.
10-30-5600-5100-0250	Overtime	991	213	4,000	4,000	4,000	0%	Emergency work as needed.
10-30-5600-5120-0500	FICA	12,395	12,817	13,500	13,500	12,500	-7%	
10-30-5600-5125-0600	Group Insurance	59,716	53,964	74,265	60,000	69,900	-6%	Medical Insurance
10-30-5600-5125-0610	Retiree Supplemental	15,268	13,231	20,500	20,500	18,630		Retiree Supplemental Policy to Medicare Recipients
10-30-5600-5127-0700	Retirement	23,752	25,179	27,350	27,000	30,245	11%	Pension Rate at 13.60 Percent
10-30-5600-5300-0800	Training & Education		-	600	600	1,000		Training, Seminars, Education, Operator Schools
10-30-5600-5300-1100	Telephone	1,299	75	-		600	N/A	Cell Phone Allowance-Crew Leader
10-30-5600-5300-1300	Utilities	4,591	4,633	7,000	7,000	7,000	0%	Crossing signal maintenance Blount Street \$2,300/yr., Crossing signal maintenance Peedin Road \$2,000, Towns estimated utilities \$2,700
10-30-5600-5300-1700	Equip Maint & Repair	4,949	7,655	12,000	12,000	12,000	0%	Maintenance and outsource repairs of Street equipment.
10-30-5600-5300-2900	Professional Services							Miscellaneous services.
10-30-5600-5300-3000	Fuel	7,290	9,234	11,500	11,500	19,257	67%	Based on year 24/25 Unleaded gallons used 6month (1,844.15 x 3.22 pump price = \$8,772.43 Diesel gallons used 6 month average (1,036.93 x 4.01 (24/25yr. pump price = \$4,168.46) 150 gallons marine gas x 3.70 pump= \$555 . Off road Diesel tank at shop gallons used 801 x 4.01 = \$3,212.01 (year 24/25 price list per kevin keen of Go Energies) Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318
10-30-5600-5300-3100	Vehicle Supplies/Maint.	7,949	7,700	14,000	14,000	14,000	0%	Supplies for maintenance on Street vehicles.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	STREETS COMMENTS
10-30-5600-5300-3300	Supplies/ Operations	10,494	9,244	31,800	31,800	31,800	0%	Street portion of lease on postage machine \$360.00, Asphalt material for street repairs \$8,000, Street portion of copier machine \$1,500, Miscellaneous supplies for street \$9,940, Crack seal supplies \$7,200, Salt supplies \$4,800.
10-30-5600-5300-3310	Drainage							Moved to Storm Water Department in FY 2022.
10-30-5600-5300-3350	Hurricane							
10-30-5600-5300-3400	Street Lighting	87,411	84,560	100,000	100,000	100,000	0%	Projected cost per month \$8,333 (\$100,000/yr)
10-30-5600-5300-3600	Uniforms	1,644	1,807	2,750	2,750	2,950	7%	Monthly uniform cost with UniFirst \$1,840/yr, Miscellaneous (safety shoes etc.) \$1060.00
10-30-5600-5300-4501	Service Contracts		-	1,680	1,680	4,905		Maintain X System \$1500 yearly tablet \$180 yearly. Right of Way Contract
10-30-5600-5300-7300	Sidewalk/Curb/As phalt Repairs	-	4,379	25,000	25,000	80,000	220%	Sidewalk, asphalt and curb repairs as needed. Downtown sidewalk inlay repairs.
10-76-5600-5970-9100	Transfer To GF Capital Projects	132,000	-				N/A	
10-76-5600-5970-9110	Transfer To GF Capital Reserve						N/A	
	Subtotal	533,230	406,989	518,065	503,450	572,027	10%	
10-30-5600-5700-7400	Capital Outlay	7,113	14,239			-		
	Capital Improvement/ Street Resurfacing	-	-					
	Subtotal	7,113	14,239	-	-	-		
	GRAND TOTALS:	540,343	421,228	518,065	503,450	572,027	10%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
PW-Garage:						
10-30-5650-5100-0200	SALARIES & WAGES	\$ 54,788	\$ 53,635	\$ 83,710	\$ 83,710	\$ 84,625
10-30-5650-5100-0250	OVERTIME	\$ 1,139	\$ 310	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5120-0500	FICA	\$ 4,203	\$ 4,103	\$ 6,550	\$ 6,500	\$ 6,600
10-30-5650-5125-0600	GROUP INSURANCE	\$ 17,641	\$ 4,747	\$ 9,760	\$ 10,700	\$ 11,160
10-30-5650-5125-0610	RETIREE SUPPLEMENTAL			\$ 2,500	\$ 2,500	\$ 2,500
10-30-5650-5127-0700	RETIREMENT	\$ 6,134	\$ 4,516	\$ 10,040	\$ 10,000	\$ 11,865
10-30-5650-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5300-1100	TELEPHONE	\$ 1,387	\$ 100	\$ 300	\$ 300	\$ 300
10-30-5650-5300-1300	UTILITIES	\$ 6,678	\$ 6,683	\$ 7,000	\$ 7,000	\$ 7,500
10-30-5650-5300-1700	EQUIP MAINT & REPAIR	\$ 2,657	\$ 1,854	\$ 2,000	\$ 2,000	\$ 2,000
10-30-5650-5300-3000	FUEL	\$ 2,958	\$ 2,946	\$ 3,200	\$ 3,200	\$ 4,000
10-30-5650-5300-3100	VEHICLE SUP/MAINT	\$ 1,224	\$ 1,172	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5300-3300	SUPPLIES/OPERATIONS	\$ 14,141	\$ 14,462	\$ 12,000	\$ 12,000	\$ 15,000
10-30-5650-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5650-5300-3600	UNIFORMS	\$ 1,286	\$ 1,212	\$ 1,100	\$ 1,100	\$ 1,450
10-30-5650-5300-4501	SERVICE CONTRACTS	\$ 961	\$ 193	\$ 4,180	\$ 4,180	\$ 4,200
Sub-Totals:		\$ 115,197	\$ 95,933	\$ 146,840	\$ 147,690	\$ 155,700
10-5650-7400	CAPITAL OUTLAY EQUIP	\$ 14,229	\$ 10,325	\$ 51,845	\$ 41,145	\$ 18,000
Sub-Totals:		\$ 14,229	\$ 10,325	\$ 51,845	\$ 41,145	\$ 18,000
PW-GARAGE TOTALS:		\$ 129,426	\$ 106,258	\$ 198,685	\$ 188,835	\$ 173,700

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	GARAGE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-30-5650-5100-0200	Salaries & Wages	54,788	53,635	83,710	83,710	84,625	1%	1 FTE - Salary of Equipment Mechanic, Includes 1 half-time mechanic.
10-30-5650-5100-0250	Overtime	1,139	310	1,500	1,500	1,500	0%	Projected overtime for emergency repairs.
10-30-5650-5120-0500	FICA	4,203	4,103	6,550	6,500	6,600	1%	
10-30-5650-5125-0600	Group Insurance	17,641	4,747	9,760	10,700	11,160	14%	Medical Insurance
10-30-5650-5125-0610	Retirement Supplemental		-	2,500	2,500	2,500		1 retiree
10-30-5650-5127-0700	Retirement	6,134	4,516	10,040	10,000	11,865	18%	Pension Rate at 13.60 Percent
10-30-5650-5300-0800	Train & Education		-	1,500	1,500	1,500		Ongoing Training, as needed.
10-30-5650-5300-1100	Telephone	1,387	100	300	300	300	0%	Cell Phone Allowance: FT Mechanic (\$25/month or \$300/yr.)
10-30-5650-5300-1300	Utilities	6,678	6,683	7,000	7,000	7,500	7%	
10-30-5650-5300-1700	Equip Maint & Repair	2,657	1,854	2,000	2,000	2,000	0%	Maintenance of garage equipment.
10-30-5650-5300-3000	Fuel	2,958	2,946	3,200	3,200	4,000	25%	Gallons used 6months (680) x 3.22 (24/25 price \$2189.60= (1) pump price (Pressure washer 360 diesel gallons yearly) 30 x 12 months =360 x 4.01= (1,443.60) (Marine gas 21.90 gallons x 4.23=(\$92.637) . year 24/25 price list per kevin keen of Go Energies Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318
10-30-5650-5300-3100	Vehicle Supplies/ Maintenance	1,224	1,172	1,500	1,500	1,500	0%	Maintenance of garage vehicle
10-30-5650-5300-3300	Supplies/ Operations	14,141	14,462	12,000	12,000	15,000	25%	For oils, filters, tools etc. (\$8,400). Inspection equipment support service annual fee \$900. Annual software for light truck/vehicle \$2,000., etc.
10-30-5650-5300-3350	Hurricane							
10-30-5650-5300-3600	Uniforms	1,286	1,212	1,100	1,100	1,450	32%	Uniforms \$916.00yr, safety boots \$200.00.
10-30-5650-5300-4501	Service Contracts	961	193	4,180	4,180	4,200	0%	Mid Atlantic (\$796) annual service contracts such as lift inspection and air compressors/Cleggs (\$210), Unifirst (\$186). Tablet \$ 180yr Maintain X work order sytem \$1,500.00 yearly.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	GARAGE COMMENTS
	Subtotal	115,197	95,933	146,840	147,690	155,700	6%	
10-30-5650-5700-7400	Capital Outlay	14,229	10,325	7,445 44,400	7,445 33,700	18,000		Tire Balancer
	Subtotal	14,229	10,325	51,845	41,145	18,000		
	GRAND TOTALS:	129,426	106,258	198,685	188,835	173,700	-13%	Department Budget % Change

General Fund

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

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

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
PW-Sanitation:						
10-40-5800-5100-0200	SALARIES & WAGES	\$ 524,263	\$ 552,426	\$ 678,180	\$ 650,000	\$ 684,360
10-40-5800-5100-0250	OVERTIME	\$ 27,234	\$ 10,353	\$ 7,000	\$ 7,000	\$ 11,000
10-40-5800-5120-0500	FICA	\$ 39,575	\$ 40,893	\$ 52,540	\$ 52,540	\$ 52,230
10-40-5800-5125-0600	GROUP INSURANCE	\$ 157,162	\$ 158,706	\$ 190,150	\$ 190,150	\$ 204,650
10-40-5800-5125-0610	RETIREE SUPPLEMENTAL	\$ 7,812	\$ 8,816	\$ 8,850	\$ 8,850	\$ 8,850
10-40-5800-5127-0700	RETIREMENT	\$ 78,061	\$ 83,607	\$ 107,240	\$ 107,240	\$ 126,775
10-40-5800-5300-0760	TEMP AGENCY LABOR	\$ 35,822	\$ 44,616	\$ -	\$ 43,202	\$ -
10-40-5800-5300-0800	TRAINING & EDUCATION	\$ -	\$ 425	\$ 4,000	\$ 4,000	\$ 10,000
10-40-5800-5300-1000	DEBT COLLECTION FEE (18%)	\$ 311	\$ -	\$ -	\$ -	\$ -
10-40-5800-5300-1100	TELEPHONE	\$ 1,075	\$ 600	\$ 600	\$ 600	\$ 1,200
10-40-5800-5300-1300	UTILITIES	\$ 3,060	\$ 3,106	\$ 4,500	\$ 4,500	\$ 4,500
10-40-5800-5300-1700	EQUIP MAINT & REPAIR	\$ 98,815	\$ 49,207	\$ 25,000	\$ 25,000	\$ 25,000
10-40-5800-5300-3000	FUEL	\$ 89,650	\$ 89,821	\$ 93,700	\$ 93,700	\$ 96,554
10-40-5800-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 163,066	\$ 86,076	\$ 80,000	\$ 80,000	\$ 80,000
10-40-5800-5300-3300	SUPPLIES/OPERATIONS	\$ 37,405	\$ 32,276	\$ 50,000	\$ 50,000	\$ 50,000
10-40-5800-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5800-5300-3600	UNIFORMS	\$ 6,936	\$ 7,045	\$ 8,550	\$ 8,550	\$ 10,400
10-40-5800-5300-4500	LANDFILL FEES	\$ 256,808	\$ 291,542	\$ 307,350	\$ 306,000	\$ 332,950
10-40-5800-5300-4501	SERVICE CONTRACTS	\$ 2,766	\$ 621	\$ 8,000	\$ 8,000	\$ 8,000
10-76-5800-5970-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ 20,000	\$ -	\$ -	\$ -	\$ -
10-76-5800-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -
Sub-Totals:		\$ 1,549,824	\$ 1,460,136	\$ 1,925,660	\$ 1,939,332	\$ 1,706,469
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 22,283	\$ 65,252	\$ -	\$ -	\$ -
Sub-Totals:		\$ 22,283	\$ 65,252	\$ -	\$ -	\$ -
PW-SANITATION TOTALS:		\$ 1,572,107	\$ 1,525,388	\$ 1,925,660	\$ 1,939,332	\$ 1,706,469

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	SANITATION COMMENTS
Town of Smithfield Budget Justification Sheet								
10-40-5800-5100-0200	Salaries & Wages	524,263	552,426	678,180	650,000	684,360	1%	17 - FTEs: Salary of Public Works Supervisor, 13 Sanitation Equipment Operators, 3 Sanitation Workers.
10-40-5800-5100-0250	Overtime	27,234	10,353	7,000	7,000	11,000	57%	Emergency work as needed.
10-40-5800-5120-0500	FICA	39,575	40,893	52,540	52,540	52,230	-1%	
10-40-5800-5125-0600	Group Insurance	157,162	158,706	190,150	190,150	204,650	8%	Medical Insurance
10-40-5800-5125-0610	Retiree Supplemental	7,812	8,816	8,850	8,850	8,850		Supplemental Insurance for Retirees on Medicare.
10-40-5800-5127-0700	Retirement	78,061	83,607	107,240	107,240	126,775	18%	Pension Rate at 13.60 Percent.
10-40-5800-5300-0760	Temp Agency Labor	35,822	44,616		43,202	-	N/A	Temp labor rate \$16.50 per hour. (end of March cut off)
10-40-5800-5300-0800	Training & Education		425	4,000	4,000	10,000		Education, Classes & training on technologies and seminars. CDL School
10-40-5800-5300-1000	Debt Collection Fee (18%)	311	56					
10-40-5800-5300-1100	Telephone	1,075	600	600	600	1,200	100%	Cell phone allowance for PW Supervisor \$ Crew Leader (\$50/month or \$600/yr each).
10-40-5800-5300-1300	Utilities	3,060	3,106	4,500	4,500	4,500	0%	Utilities for Building
10-40-5800-5300-1700	Equip Maint & Repair	98,815	49,207	25,000	25,000	25,000	0%	Maintenance and repair of equipment.
10-40-5800-5300-3000	Fuel	89,650	89,821	93,700	93,700	96,554	3%	Average Diesel gallons used 22,976.62x \$4.01(24/25yr pump price = \$77,335.55 Unleaded gallons used (1973.62) x \$3.22 = \$6,355.05. premium Gas 40.27 gals x \$4.23 = \$ year 24/25 price list per kevin keen of Go Energies Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318
10-40-5800-5300-3100	Vehicle Supplies/ Maint.	163,066	86,076	80,000	80,000	80,000	0%	Vehicle repairs and maintenance.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	SANITATION COMMENTS
10-40-5800-5300-3300	Supplies/ Operations	37,405	32,276	50,000	50,000	50,000	0%	Cleaning supplies for equipment, trash can notices for holiday delays, hand tools, roll out container cost increase \$65. per can (Includes 275 new cans)
10-40-5800-5300-3350	Hurricane							
10-40-5800-5300-3600-	Uniforms	6,936	7,045	8,550	8,550	10,400	22%	Monthly cost for uniform contract UniFirst \$6,000/yr. Purchase of safety shoes \$3,400. Tee shirts and safety vests \$1000.
10-40-5800-5300-4500	Landfill Fees	256,808	291,542	307,350	306,000	332,950	8%	Tipping fees for JoCo. Landfill, Spain Farms, WM dumpsters etc.
10-40-5800-5300-4501	Service Contracts	2,766	621	8,000	8,000	8,000	0%	\$1,917.60 for My Fleet Renewal, \$540.00 for data and two tablets. Maintain X system \$1,500 yearly (8)Tablets \$1,500 year.
10-76-5800-5970-9100	Transfer To GF Capital Projects	20,000	-				N/A	
10-76-5800-5970-9110	Transfer To GF Capital Reserve		-	300,000	300,000		N/A	Trash Truck to Purchase FY 2024
	Subtotal	1,549,824	1,460,192	1,925,660	1,939,332	1,706,469	-11%	
10-40-5800-5700-7400	Capital Outlay	22,283	65,252			-		
	Subtotal	22,283	65,252	-	-	-		
GRAND TOTALS:		1,572,107	1,525,444	1,925,660	1,939,332	1,706,469	-11%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Stormwater						
10-40-5900-5100-0200	SALARIES & WAGES	\$ 31,880	\$ 20,491	\$ 36,055	\$ 36,055	\$ 37,800
10-40-5900-5100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5120-0500	FICA	\$ 2,408	\$ 1,552	\$ 2,770	\$ 2,770	\$ 2,900
10-40-5900-5125-0600	GROUP INSURANCE	\$ 8,162	\$ 5,726	\$ 9,760	\$ 9,760	\$ 11,155
10-40-5900-5127-0700	RETIREMENT	\$ 4,594	\$ 3,104	\$ 5,730	\$ 5,730	\$ 7,030
10-40-5900-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 500	\$ 500	\$ 500
10-40-5900-5300-1100	TELEPHONE	\$ -	\$ -	\$ 300	\$ 300	\$ 300
10-40-5900-5300-1700	EQUIP MAINT & REPAIRS	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 15,000
10-40-5900-5300-2900	PROFFESIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5300-3000	FUEL	\$ -	\$ -	\$ 9,500	\$ 9,500	\$ 9,500
10-40-5900-5300-3100	VEHICLE SUPPLIES & MAINTENANCE	\$ 5,006	\$ 8,664	\$ 10,000	\$ 10,000	\$ 14,000
10-40-5900-5300-3300	SUPPLIES & OPERATIONS	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
10-40-5900-5300-3310	DRAINAGE	\$ 58,233	\$ 14,247	\$ 68,930	\$ 68,930	\$ 78,715
10-40-5900-5300-3600	UNIFORMS	\$ -	\$ -	\$ 500	\$ 500	\$ 550
10-40-5900-5300-4501	CONTRACTED SERVICES	\$ 6,763	\$ 2,171	\$ 2,180	\$ 2,180	\$ 15,180
	TRANSFER TO GF CAPITAL PROJECTS					\$ -
	TRANSFER TO GF CAPITAL RESERVE					\$ -
Sub-Totals:		\$ 117,044	\$ 55,955	\$ 161,225	\$ 161,225	\$ 202,630
10-40-5900-5700-7400	CAPITAL OUTLAY	\$ -	\$ 12,595	\$ -	\$ -	\$ 80,000
Sub-Totals:		\$ -	\$ 12,595	\$ -	\$ -	\$ 80,000
STORM WATER TOTALS		\$ 117,044	\$ 68,550	\$ 161,225	\$ 161,225	\$ 282,630

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	STORMWATER COMMENTS
10-40-5900-5100-0200	Salaries	31,880	20,491	36,055	36,055	37,800	4.8%	Street Sweeper Salary
10-40-5900-5100-0250	Overtime	-						Overtime Needed for operations
10-40-5900-5120-0500	FICA	2,408	1,552	2,770	2,770	2,900	4.7%	FICA
10-40-5900-5125-0600	Group Insurance	8,162	5,726	9,760	9,760	11,155	14.3%	Health Insurance
10-40-5900-5127-0700	Retirement	4,594	3,104	5,730	5,730	7,030	22.7%	Pension at 13.60%
10-40-5900-5300-0800	Training and Education	-	-	500	500	500		Personnel Training
10-40-5900-5300-1100	Telephone	-	-	300	300	300		Cell Phone Allwance for Street Sweeper Operator.
10-40-5900-5300-1700	Equip Maintenance and Repair	-	-	5,000	5,000	15,000		Maintenance and repair of equipment
10-40-5900-5300-2900	Professional Fees	-	-					Employee certifications and department organizations
10-40-5900-5300-3000	Fuel	-	-	9,500	9,500	9,500		2,500 gallons X 3.70 Diesel gallons = \$9,250 year 24/25 price list per kevin keen of Go Energies Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318
10-40-5900-5300-3100	Vehicle Supplies & Maintenance	5,006	8,664	10,000	10,000	14,000	40.0%	Maintenance and service of Street Sweeper and drainage equipment
10-40-5900-5300-3300	Supplies & Operations	-	-	10,000	10,000	10,000		Misc. Supplies for operations.
10-40-5900-5300-3310	Drainage Repairs	58,233	14,247	68,930	68,930	78,715	14.2%	Miscellaneous drainage repairs and maintenance \$21,338,CentralPines Clean water education partnership \$2,490 (CWEP)
10-40-5900-5300-3600	Uniforms	-	-	500	500	550		Uniforms for employee(s)

10-40-5900-5300-4501	Contracted Services	6,763	2,171	2,180	2,180	15,180	596.3%	Engineering Costs for Storm Water Fees. Tablet \$180 Yr. Maintain X \$1,500.00 yearly; Beaver Control
	Transfer to GF Capital Projects	-	-					
	Transfer to General Fund Capital Reserve	-	-					
	Subtotal	117,044	55,955	161,225	161,225	202,630	25.7%	
10-40-5900-5700-7400	Capital Outlay	-	12,595			80,000		Vac Trailer
	Subtotal	-	12,595	-	-	80,000		
	GRAND TOTALS:	117,044	68,550	161,225	161,225	282,630	75.3%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Recreation:						
10-60-6200-5100-0200	SALARIES & WAGES	\$ 329,623	\$ 358,899	\$ 364,895	\$ 364,895	\$ 370,000
10-60-6200-5100-0210	SALARIES, PART TIME	\$ 23,743	\$ 29,900	\$ 26,240	\$ 27,833	\$ 33,890
10-60-6200-5100-0250	OVERTIME	\$ 958	\$ 4,269	\$ 3,500	\$ 3,350	\$ 4,000
10-60-6200-5120-0500	FICA	\$ 26,363	\$ 29,676	\$ 32,400	\$ 28,000	\$ 32,200
10-60-6200-5125-0600	GROUP INSURANCE	\$ 80,573	\$ 83,787	\$ 98,060	\$ 98,060	\$ 99,950
10-60-6200-5125-0610	RETIREE SUPPLEMENTAL	\$ 4,604	\$ 5,491	\$ 4,550	\$ 5,600	\$ 4,390
10-60-6200-5127-0700	RETIREMENT	\$ 47,556	\$ 54,115	\$ 57,450	\$ 54,000	\$ 67,960
10-60-6200-5300-0760	TEMP AGENCY LABOR	\$ 14,078	\$ 9,812	\$ 21,600	\$ 12,240	\$ 21,600
10-60-6200-5300-0780	UMPIRES/REFEREES	\$ -	\$ 22,135	\$ 27,900	\$ 25,775	\$ 28,445
10-60-6200-5300-0800	TRAINING & EDUCATION	\$ 1,475	\$ 2,016	\$ 3,000	\$ 2,500	\$ 4,000
10-60-6200-5300-0900	TRAVEL ALLOWANCE	\$ 1,948	\$ 506	\$ 3,500	\$ 1,000	\$ 3,500
10-60-6200-5300-1100	TELEPHONE	\$ 4,647	\$ 1,750	\$ 2,700	\$ 2,500	\$ 3,000
10-60-6200-5300-1300	UTILITIES	\$ 41,049	\$ 50,338	\$ 58,000	\$ 58,134	\$ 60,000
10-60-6200-5300-1700	EQUIP MAINT & REPAIR	\$ 50,301	\$ 51,627	\$ 69,050	\$ 65,500	\$ 71,000
10-60-6200-5300-2900	PROFESSIONAL FEES	\$ 775	\$ 800	\$ 1,000	\$ 540	\$ 1,000
10-60-6200-5300-3000	FUEL	\$ 9,112	\$ 8,014	\$ 9,600	\$ 8,300	\$ 9,600
10-60-6200-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 1,022	\$ 3,327	\$ 4,000	\$ 3,300	\$ 4,000
10-60-6200-5300-3300	SUPPLIES/OPERATIONS	\$ 89,027	\$ 82,266	\$ 77,000	\$ 78,500	\$ 90,000
10-60-6200-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3450	RECREATION SPECIAL PROJECTS	\$ 16,881	\$ 9,176	\$ 7,000	\$ 8,200	\$ 9,000
10-60-6200-5300-3460	COMMUNITY PARK	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3600	UNIFORMS	\$ 2,328	\$ 3,164	\$ 2,750	\$ 2,750	\$ 3,000
10-60-6200-5300-3470	AMPHITHEATER PROJECTS	\$ -	\$ -	\$ 15,000	\$ 25,000	\$ 30,000
10-60-6200-5300-4501	SERVICE CONTRACTS	\$ 49,649	\$ 68,819	\$ 106,820	\$ 105,000	\$ 107,240
10-76-6200-5970-9100	TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ 10,410	\$ -	\$ -	\$ 210,000
Sub-Totals:		\$ 795,711	\$ 890,297	\$ 996,015	\$ 980,977	\$ 1,267,775
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 103,364	\$ 195,400	\$ 173,885	\$ 163,685	\$ 112,500
Sub-Totals:		\$ 103,364	\$ 195,400	\$ 173,885	\$ 163,685	\$ 112,500
RECREATION TOTALS:		\$ 899,075	\$ 1,085,697	\$ 1,169,900	\$ 1,144,662	\$ 1,380,275

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	RECREATION COMMENTS
Town of Smithfield Budget Justification Sheet								
10-60-6200-5100-0200	Salaries & Wages	329,623	358,899	364,895	364,895	370,000	1%	7 FTE's: Salary of Parks and Recreation Director, Athletics Program Supervisor, Programs Supervisor, Maintenance Supervisor, Maintenance Specialists, Admin. Support Specialist. (2)
10-60-6200-5100-0210	Salaries/Part-Time	23,743	29,900	26,240	27,833	33,890	29%	Part-Time Facility Supervisors, Scorekeepers, Tournaments, etc. 38 Part-Time Positions approved for Parks & Recreation at any given time.
10-60-6200-5100-0250	Overtime	958	4,269	3,500	3,350	4,000	14%	Pay Full-Time Staff to work Tournament / Special Events
10-60-6200-5120-0500	FICA	26,363	29,676	32,400	28,000	32,200	-1%	
10-60-6200-5125-0600	Group Insurance	80,573	83,787	98,060	98,060	99,950	2%	Medical Insurance
10-60-6200-5125-0610	Retiree Supplemental	4,604	5,491	4,550	5,600	4,390		
10-60-6200-5127-0700	Retirement	47,556	54,115	57,450	54,000	67,960	18%	Pension Rate at 13.60 Percent
10-60-6200-5300-0760	Temp Agency Labor	14,078	9,812	21,600	12,240	21,600	0%	Hiring additional labor through temp service (30 weeks).
10-60-6200-5300-0780	Umpires/Referees		22,135	27,900	25,775	28,445		Contracted Athletic Officials for Youth and Adult Athletics. 558 projected games. Booking fees for assigners.
10-60-6200-5300-0800	Training/ Education	1,475	2,016	3,000	2,500	4,000	33%	Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.
10-60-6200-5300-0900	Travel Allowance	1,948	506	3,500	1,000	3,500	0%	Mileage Reimbursement for Employees
10-60-6200-5300-1100	Telephone	4,647	1,750	2,700	2,500	3,000	11%	Cell Phone Allowances: For Director (\$50/month or \$600/yr.), Athletic Programs Coordinator (\$50/month or \$600/yr.), Recreation Programs Coordinator (\$50/month or \$600/yr.), Facilities Maintenance Supervisor (\$50/month or \$600/yr.) , Parks/ Ground Crew Leader (\$25/month or \$300/yr.) Parks Maintenance Worker (\$25/month or \$300/yr)
10-60-6200-5300-1300	Utilities	41,049	50,338	58,000	58,134	60,000	3%	Utilities for All Parks, Porta-Jon for Boat Ramp, Football Field, Water for Splash Pad. Increase due to splash pad addition.
10-60-6200-5300-1700	Equip Maint & Repair	50,301	51,627	69,050	65,500	71,000	3%	General Maintenance and Repair of Parks, Restroom Facilities, Shelters, Athletic Fields, Etc. Fire Ant Control to Athletic Fields and Playgrounds. Mulch for plant beds in parks. Increase due to increased cost of chemicals / mulch / supplies.
10-60-6200-5300-2900	Professional Fees	775	800	1,000	540	1,000	0%	NCRPA Dues:
10-60-6200-5300-3000	Fuel	9,112	8,014	9,600	8,300	9,600	0%	Fuel for Maintenance Vehicles and Equipment

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	RECREATION COMMENTS
10-60-6200-5300-3100	Vehicle Supplies/ Maint.	1,022	3,327	4,000	3,300	4,000	0%	Maintenance for Recreation Vehicles.
10-60-6200-5300-3300	Supplies/ Operations	89,027	82,266	77,000	78,500	90,000	17%	Color Copies Contract (\$8000) Johnston County Tax Office (\$2728) for Johnson Park, Johnston County Tax Office (\$4460) for Civitan Field, Parks Supplies (Soap, Toilet Paper, Liners, Paper Towels, Bags for Dog Waste Stations (\$5000), Athletic Field Paint / Supplies for Athletic Field Maintenance (\$13,500) Misc. Supplies for Parks and Recreation Department (\$45,812) includes Athletic Equipment (baseball, soccer, basketball, volleyball, cheer, etc.) Uniforms for athletic teams, program supplies, computer and office supplies, trophies and awards, t-shirts for part-time staff, athletic teams fees, park amenities, Football Equipment Replacement (\$5,000). Soccer and BB Goal Replacement (\$5,500).
10-60-6200-5300-3350	Hurricane							
10-60-6200-5300-3450	Recreation Special Projects	16,881	9,176	7,000	8,200	9,000	29%	Floats, Sudan / Masonic Groups, Bands/ Floats and Other Associated Costs with Smithfield Christmas Parade (\$3,500), Daddy-Daughter Dance (\$3,500). July 4th Celebration with DSDC (\$2,000). Christmas Parade and Daddy Daughter Dance offset with revenues.
10-60-6200-5300-3460	Community Park							
10-60-6200-5300-3600	Uniforms	2,328	3,164	2,750	2,750	3,000	9%	Uniforms for Maintenance Employees
10-60-6200-5300-3470	Amphitheater Projects		-	15,000	25,000	30,000		Community Entertainment Projects at the Amphitheater
10-60-6200-5300-4501	Service Contracts	49,649	68,819	106,820	105,000	107,240	0%	Document Shredding (\$660), Waste Management (Dumpster) (\$6600), Pest Control (\$480), Turf Management Contract (\$ 10,000). Parks Mowing / Maintenance Contract. (\$89,500). Increase due to additional park space added at Eva Ennis Trail. Will make the contract 12 months.
10-76-6200-5970-9100	Transfer to GFCPF		SCIF FUND 10,410			210,000		Soccer Park Construction Plans

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24	FY 24 Projected	FY 25 Requested	% CHG	RECREATION COMMENTS
				Adopted Budget		Budget		
	Subtotal	795,711	890,297	996,015	980,977	1,267,775	27%	
10-60-6200-5700-7400	Capital Outlay	103,364	195,400	173,885	163,685	25,000		Community Park Parking Lot Repairs
						40,000		Baseball Diamond Repairs
						25,000		Smith Collins BB Court Repairs
						22,500		DAV Building Repair
	Subtotal	103,364	195,400	173,885	163,685	112,500	-35%	
	GRAND TOTALS:	899,075	1,085,697	1,169,900	1,144,662	1,380,275	18%	Department Budget % Change

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Aquatic Center:						
10-60-6220-5100-0200	SALARIES & WAGES	\$ 256,542	\$ 291,404	\$ 287,100	\$ 274,000	\$ 290,400
10-60-6220-5100-0210	SALARIES PART TIME - GENERAL	\$ 104,826	\$ 100,231	\$ 137,205	\$ 125,162	\$ 137,205
10-60-6220-5100-0220	SALARIES PART TIME - AQUATICS	\$ 102,131	\$ 144,083	\$ 133,315	\$ 141,550	\$ 133,315
10-60-6220-5100-0230	SALARIES PART TIME - INSTRUCTORS	\$ 58,459	\$ 62,903	\$ 65,550	\$ 63,635	\$ 65,500
10-60-6220-5100-0250	OVERTIME	\$ 1,173	\$ 130	\$ 1,000	\$ 1,200	\$ 1,000
10-60-6220-5120-0500	FICA	\$ 38,991	\$ 44,599	\$ 47,805	\$ 47,805	\$ 47,500
10-60-6220-5125-0600	GROUP INSURANCE	\$ 48,035	\$ 50,701	\$ 54,390	\$ 54,390	\$ 74,150
10-60-6220-5127-0700	RETIREMENT	\$ 38,213	\$ 46,250	\$ 40,910	\$ 40,910	\$ 52,875
10-60-6220-5300-0760	TEMP LABOR	\$ 400	\$ 780	\$ 3,500	\$ 1,450	\$ 3,500
10-60-6220-5300-0800	TRAINING AND EDUCATION	\$ 1,115	\$ 1,904	\$ 3,000	\$ 1,200	\$ 4,000
10-60-6220-5300-1100	TELEPHONE	\$ 1,200	\$ 1,700	\$ 1,800	\$ 1,650	\$ 1,800
10-60-6220-5300-1300	UTILITIES	\$ 155,391	\$ 161,459	\$ 175,000	\$ 179,411	\$ 180,000
10-60-6220-5300-1301	GENERATOR FUEL & MAINT.	\$ 27,365	\$ 22,857	\$ 27,875	\$ 27,483	\$ 27,875
10-60-6220-5300-1700	EQUIP MAINT & REPAIR	\$ 26,100	\$ 20,118	\$ 25,000	\$ 30,680	\$ 30,000
10-60-6220-5300-3300	SUPPLIES/OPERATION	\$ 18,682	\$ 18,361	\$ 35,000	\$ 21,500	\$ 35,000
10-60-6220-5300-3900	AQUATIC SUPPLIES	\$ 12,906	\$ 14,176	\$ 15,000	\$ 13,500	\$ 15,000
10-60-6220-5300-4000	CONCESSIONS PRO SHOP	\$ 16,387	\$ 21,544	\$ 23,000	\$ 25,250	\$ 25,000
10-60-6220-5300-4200	ADVERTISING	\$ 5,105	\$ 8,555	\$ 8,500	\$ 5,190	\$ 8,500
10-60-6220-5300-4501	SERVICE CONTRACTS	\$ 17,959	\$ 20,582	\$ 21,200	\$ 23,000	\$ 23,690
10-60-6220-5300-4509	C.S./PNC MERCHANT SERVICE	\$ 17,718	\$ 23,501	\$ 25,000	\$ 25,000	\$ 25,000
Sub-Totals:		\$ 948,699	\$ 1,055,838	\$ 1,131,150	\$ 1,103,966	\$ 1,181,310
10-60-6220-5700-7400	CAPITAL OUTLAY	\$ 31,251	\$ 165,915	\$ 144,155	\$ 107,955	\$ 51,000
Sub-Totals:		\$ 31,251	\$ 165,915	\$ 144,155	\$ 107,955	\$ 51,000
AQUATIC CENTER TOTALS:		\$ 979,949	\$ 1,221,753	\$ 1,275,305	\$ 1,211,921	\$ 1,232,310

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	AQUATICS CENTER COMMENTS
Town of Smithfield Budget Justification Sheet								
10-60-6220-5100-0200	Salaries & Wages	256,542	291,404	287,100	274,000	290,400	1%	5 FTE's: SRAC Director, SRAC Center Supervisor, Aquatics Supervisor, Asst. Aquatics Supervisor, Admin. Support Specialist.
10-60-6220-5100-0210	Salaries Part-Time/General	104,826	100,231	137,205	125,162	137,205	0%	Front Desk Staff, Playroom Staff, Facility Supervision.
10-60-6220-5100-0220	Salaries Part-Time/ Aquatics	102,131	144,083	133,315	141,550	133,315	0%	Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff
10-60-6220-5100-0230	Salaries Part-Time/ Instructors	58,459	62,903	65,550	63,635	65,500	0%	Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff
10-60-6220-5100-0250	Overtime	1,173	130	1,000	1,200	1,000	0%	Additional work required for special events / programs (i.e.. Triathlon)
10-60-6220-5120-0500	FICA	38,991	44,599	47,805	47,805	47,500	-1%	
10-60-6220-5125-0600	Group Insurance	48,035	50,701	54,390	54,390	74,150	36%	Medical Insurance
10-60-6220-5127-0700	Retirement	38,213	46,250	40,910	40,910	52,875	29%	Pension Rate at 13.60 Percent
10-60-6220-5300-0760	Temporary Labor	400	780	3,500	1,450	3,500	0%	Additional Custodians / Cleaning on Weekends.
10-60-6220-5300-0800	Training/ Conf.	1,115	1,904	3,000	1,200	4,000	33%	Training and Education for SRAC Staff
10-60-6220-5300-1100	Telephone	1,200	1,700	1,800	1,650	1,800	0%	Cell Allowances: SRAC Director (\$50/month or \$600/yr.), Aquatics Supervisor (\$50/month or \$600/yr.), SRAC Supervisor (\$50/month or \$600/yr.)
10-60-6220-5300-1300	Utilities	155,391	161,459	175,000	179,411	180,000	3%	Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC
10-60-6220-5300-1301	Generator Fuel/Maint.	27,365	22,857	27,875	27,483	27,875	0%	Power Secure Monthly Monitoring (\$3,000), Power Secure Preventative Maintenance for Generator (\$3,265), Projected Fuel Cost for Generator. Increase due to increase in diesel fuel.
10-60-6220-5300-1700	Equip Maint & Repair	26,100	20,118	25,000	30,680	30,000	20%	Replace / Repair Fitness Equipment, Building Repairs, Pool Equipment Repairs and General Repairs to SRAC. Annual UV Light bulb replacement (\$3,500) added.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	AQUATICS CENTER COMMENTS
10-60-6220-5300-3300	Supplies/ Operations	18,682	18,361	35,000	21,500	35,000	0%	General Equipment and Office Supplies, Supplies for Summer Camps, Supplies for Group Classes, Arts and Pottery Classes etc. Operational costs for SRAC.
10-60-6220-5300-3900	Aquatic Supplies	12,906	14,176	15,000	13,500	15,000	0%	Supplies and Operations for Swimming Pool / Splash Park
10-60-6220-5300-4000	Concessions/ Pro Shop	16,387	21,544	23,000	25,250	25,000	9%	Supplies for Concessions for Aquatics Center, Off-Set with Revenues
10-60-6220-5300-4200	Advertising	5,105	8,555	8,500	5,190	8,500	0%	Marketing and Advertising for SRAC
10-60-6220-5300-4501	Service Contracts	17,959	20,582	21,200	23,000	23,690	12%	Costs related to software program for accounting, membership management, online program registration.
10-60-6220-5300-4509	C.S./PNC Merchant Services	17,718	23,501	25,000	25,000	25,000	0%	Fees paid for Credit Card / Debit Card Services. These fees are revenue driven.
	Subtotal	948,699	1,055,838	1,131,150	1,103,966	1,181,310	4%	

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	AQUATICS CENTER COMMENTS
10-60-6220-5700-7400	Capital Outlay	31,251	165,915	144,155	107,955	\$ 12,500		Replace Sand Filters (towns 1/2)
						\$ 13,500		Wibit Equipment Replacement
						\$ 25,000		Pool Bleacher Replacement (Towns 1/2)
	Subtotal	31,251	165,915	144,155	107,955	51,000	-65%	
GRAND TOTALS:		979,949	1,221,753	1,275,305	1,211,921	1,232,310	-3%	Department Budget % Change

General Fund

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

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

General Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Contingency:						
10-00-9990-5300-0000	CONTINGENCY	\$ -	\$ 275,000	\$ 250,799	\$ 200,000	\$ 260,004
Sub-Totals:		\$ -	\$ 275,000	\$ 250,799	\$ 200,000	\$ 260,004
Total Revenues:		\$ 16,156,954	\$ 17,829,309	\$ 17,031,238	\$ 18,503,528	\$ 19,882,512
Less:						
Total Expenditures:		\$ 16,600,324	\$ 15,100,342	\$ 17,031,238	\$ 16,629,088	\$ 19,882,512
Amount Revenues Over (Under) Expenditures:		\$ (443,370)	\$ 2,728,967	\$ -	\$ 1,874,440	\$ -

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	CONTINGENCY COMMENTS
10-00-9990-5300-0000	Contingency	273,524	275,000	250,799	200,000	260,004	4%	Includes funds for Vacation Compensation program
GRAND TOTALS:		273,524	275,000	250,799	200,000	260,004	4%	Department Budget % Change

Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
W/S Revenue Includes Loans	\$ 9,697,316	\$ -	\$ 10,039,380	\$ 10,812,360	\$ 11,272,000
Less Expenses:					
Water Plant:	\$ 2,332,081	\$ 2,535,975	\$ 2,926,396	\$ 2,941,625	\$ 3,339,715
Water/Sewer Distribution:	\$ 4,211,782	\$ 6,164,599	\$ 5,807,580	\$ 5,705,880	\$ 6,522,155
Debt Service:	\$ 490,594	\$ 967,383	\$ 1,030,957	\$ 1,027,024	\$ 1,020,336
Contingency:	\$ 248,859	\$ 250,001	\$ 274,447	\$ 175,000	\$ 389,794
Amount Revenues Over (Under) Expenditures:	\$ 2,414,000	\$ (9,917,958)	\$ -	\$ 962,831	\$ -

Water/Sewer Fund

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

Water/Sewer Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Water Plant:						
30-71-7200-5100-0200	SALARIES & WAGES	\$ 455,471	\$ 470,803	\$ 511,675	\$ 495,000	\$ 519,520
30-71-7200-5100-0250	OVERTIME	\$ 16,490	\$ 36,335	\$ 15,000	\$ 30,000	\$ 20,000
30-71-7200-5120-0500	FICA TAXES	\$ 34,234	\$ 37,384	\$ 40,305	\$ 40,000	\$ 40,625
30-71-7200-5125-0600	GROUP INSURANCE	\$ 93,064	\$ 88,305	\$ 116,550	\$ 105,000	\$ 106,000
30-71-7200-5125-0610	RETIREE SUPPLEMENTAL	\$ 5,443	\$ 5,477	\$ 3,225	\$ 3,225	\$ 4,300
30-71-7200-5127-0700	RETIREMENT	\$ 64,578	\$ 72,237	\$ 76,925	\$ 78,000	\$ 98,370
30-71-7200-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ 1,824	\$ -	\$ -	\$ -
30-71-7200-5300-0800	TRAINING & EDUCATION	\$ 5,238	\$ 4,771	\$ 7,500	\$ 5,500	\$ 10,180
30-71-7200-5300-1000	DEBT COLLECTION FEE (18%)	\$ -	\$ 356	\$ -		
30-71-7200-5300-1100	TELEPHONE	\$ 5,344	\$ 3,863	\$ 3,510	\$ 4,800	\$ 4,110
30-71-7200-5300-1201	LEGAL FEES	\$ 3,034	\$ 23,926	\$ 5,000	\$ 20,200	\$ 5,000
30-71-7200-5300-1300	UTILITIES	\$ 222,973	\$ 195,661	\$ 182,000	\$ 198,000	\$ 198,000
30-71-7200-5300-1700	EQUIP MAINT & REPAIR	\$ 53,796	\$ 90,224	\$ 90,000	\$ 90,000	\$ 103,500
30-71-7200-5300-1701	BUILDING MAINT & REPAIR	\$ 27,900	\$ 34,171	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7200-5300-2900	PROFESSIONAL SERVICES	\$ 24,029	\$ 31,603	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7200-5300-3000	FUEL	\$ 1,580	\$ 1,929	\$ 1,500	\$ 1,800	\$ 1,600
30-71-7200-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 1,420	\$ 2,385	\$ 2,000	\$ 1,800	\$ 2,500
30-71-7200-5300-3300	SUPPLIES/OPERATIONS	\$ 623,370	\$ 703,935	\$ 922,906	\$ 922,000	\$ 1,006,710
30-71-7200-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7200-5300-3303	IT SUPPLIES	\$ -	\$ 2,676	\$ 2,000	\$ 2,000	\$ 2,000
30-71-7200-5300-3600	UNIFORMS	\$ 4,675	\$ 4,177	\$ 6,500	\$ 4,500	\$ 4,500
30-71-7200-5300-4501	SERVICE CONTRACTS	\$ 294,587	\$ 263,987	\$ 339,800	\$ 339,800	\$ 367,800
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$ 250,000	\$ 400,000	\$ 450,000	\$ 450,000	\$ 625,000
Sub-Totals:		\$ 2,187,225	\$ 2,476,029	\$ 2,846,396	\$ 2,861,625	\$ 3,189,715
30-71-7200-5700-7400	CAPITAL OUTLAY	\$ 144,856	\$ 59,946	\$ 80,000	\$ 80,000	\$ 150,000
Sub-Totals:		\$ 144,856	\$ 59,946	\$ 80,000	\$ 80,000	\$ 150,000
WATER PLANT TOTALS:		\$ 2,332,081	\$ 2,535,975	\$ 2,926,396	\$ 2,941,625	\$ 3,339,715

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	WATER PLANT COMMENTS
Town of Smithfield Budget Justification Sheet								
30-71-7200-5100-0200	Salaries & Wages	455,471	470,803	511,675	495,000	519,520	2%	10 FTEs: Salary of Water Plant Superintendent, Chief Water Plant Operator, Water Plant Chemist, Water Plant Mechanic, 2 Operator III, 2 Water Plant Operator II, 2 Water Plant Operator I.
30-71-7200-5100-0250	Overtime	16,490	36,335	15,000	30,000	20,000	33%	Projected overtime for employees during holidays & emergencies; covering vacations & sick time; and paying off-duty operators to come in for required training and safety meetings.
30-71-7200-5120-0500	FICA	34,234	37,384	40,305	40,000	40,625	1%	
30-71-7200-5125-0600	Group Insurance	93,064	88,305	116,550	105,000	106,000	-9%	Medical Insurance
30-71-7200-5125-0610	Retiree Supplemental	5,443	5,477	3,225	3,225	4,300		
30-71-7200-5127-0700	Retirement	64,578	72,237	76,925	78,000	98,370	28%	Pension Rate at 13.60 Percent
30-71-7200-5300-0771	Unemployment Compensation		1,824				N/A	
30-71-7200-5300-0800	Training/ Education	5,238	4,771	7,500	5,500	10,180	36%	State Lab Certification Fee (\$350), NCWOA Dues for Plant Personnel (\$500), NCWTFD Board Certification Renewal (\$1000), Miscellaneous Training to maintain certification (\$1250) Certification school for two operators (\$2,000). Permit to operate a public water system (\$4,220). Discharge Permit fee (\$860).
30-71-7200-5300-1000	Debt Collection Fee (18%)	426	356					
30-71-7200-5300-1100	Telephone	5,344	3,863	3,510	4,800	4,110	17%	Cellphone Allowance: 6 employees at \$600/yr each. 3 land lines at \$170/yr each.
30-71-7200-5300-1201	Legal Fees	3,034	23,926	5,000	20,200	5,000	0%	
30-71-7200-5300-1300	Utilities	222,973	195,661	182,000	198,000	198,000	9%	Water Plant Electric Bill - Water Plant Water/Sewer Bill, Fuel Oil for water Plant and River Generators.
30-71-7200-5300-1700	Equip Maint & Repair	53,796	90,224	90,000	90,000	103,500	15%	Maintenance and Repair of Motors, Pumps, Valves, Chlorinators, Generators and other associated equipment at the Water Plant. Cost of Parts and Repair have risen 15%.
30-71-7200-5300-1701	Building Maint & Repair	27,900	34,171	35,000	35,000	35,000	0%	Purchase submersible pumps, paint the lab, replace fencing around ammonia tanks, etc.
30-71-7200-5300-2900	Professional Services	24,029	31,603	35,000	35,000	35,000	0%	Misc. Engineering related to plant (SCADA Consultant, etc.)
30-71-7200-5300-3000	Fuel	1,580	1,929	1,500	1,800	1,600	7%	

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	WATER PLANT COMMENTS
30-71-7200-5300-3100	Vehicle Supplies/ Maintenance	1,420	2,385	2,000	1,800	2,500	25%	Maintenance on 3 service trucks and backhoe.
30-71-7200-5300-3300	Supplies/ Operations	623,370	703,935	922,906	922,000	1,006,710	9%	Aluminum Sulfate (\$233,904), Caustic (\$343,042), Ammonia (\$24,824), Captor (\$17,470), Chlorine (\$79,120), Sodium Permanganate (\$20,000), Phosphate (\$88,000), Polymer (\$40,590), Sodium Chlorite (\$72,000), Lab Supplies (\$50,000), Copier (\$760), Tools (\$7,000), Miscellaneous Equipment (\$30,000) Increase in chemicals continues economic trend. Lab supplies also up 35%
30-71-7200-5300-3350	Hurricane		-					
30-71-7200-5300-3303	IT Supplies		2,676	2,000	2,000	2,000		IT Supplies authorized by IT Director for Water Plant Information Technology Systems
30-71-7200-5300-3600	Uniforms	4,675	4,177	6,500	4,500	4,500	-31%	Uniforms and Safety Shoes for Water Plant Employees.
30-71-7200-5300-4501	Service Contracts	294,587	263,987	339,800	339,800	367,800	8%	Certified Testing for Water Plant (\$42,000), Annual Mowing and Landscape Contract for Plant (\$20,000), Dumpster Rental Waste Management (\$1000), First Aid Safety Supplies (\$1000), Annual Maintenance Agreement Southern Corrosion (\$42,000), Quarterly Instrumentation & flow calibration (\$10,000), Generator annual service agreement (\$13,000), Sludge removal (\$114,000), Technician to service lab equipment (\$8,000), Misc. Contract Services (\$15,000), River Dredging (\$46,000), Janitorial Services (\$10,800), Diver to clean sand from raw pump station (\$45,000) Testing services have risen and service contract for new plant generators are now included
30-71-7200-5300-4502	C.S./BLDG Demo & Asbestos						N/A	
30-76-7200-5970-9101	Transfer to W/S Cap Proj Fund	250,000	400,000	450,000	450,000	625,000	N/A	East Smithfield Water Improvements (\$400,000) Plant Intake Improvements (\$75,000) South Smithfield Water improvements (\$150,000)
	Subtotal	2,187,651	2,476,029	2,846,396	2,861,625	3,189,715	12%	
30-71-7200-5700-7400	Capital Outlay	144,856	59,946	50,000	80,000	150,000	200%	Pump rebuilds for raw water and river pumps.
				30,000				
	Subtotal	144,856	59,946	80,000	80,000	150,000	88%	
	GRAND TOTALS:	2,332,507	2,535,975	2,926,396	2,941,625	3,339,715	14%	Department Budget % Change

Water/Sewer Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Water/Sewer Distribution:						
30-71-7220-5100-0200	SALARIES & WAGES	\$ 614,161	\$ 708,078	\$ 886,155	\$ 805,000	\$ 978,000
30-71-7220-5100-0210	SALARIES/COUNCIL	\$ 14,053	\$ 14,053	\$ 14,000	\$ 14,000	\$ 21,000
30-71-7220-5100-0250	OVERTIME	\$ 46,587	\$ 77,976	\$ 35,000	\$ 60,000	\$ 41,700
30-71-7220-5120-0500	FICA TAXES	\$ 50,354	\$ 58,487	\$ 70,480	\$ 65,000	\$ 77,815
30-71-7220-5125-0600	GROUP INSURANCE	\$ 155,934	\$ 158,205	\$ 214,200	\$ 205,000	\$ 237,000
30-71-7220-5125-0610	RETIREE SUPPLEMENTAL	\$ 16,776	\$ 18,764	\$ 18,780	\$ 18,780	\$ 18,780
30-71-7220-5127-0700	RETIREMENT	\$ 90,093	\$ 116,624	\$ 141,835	\$ 135,000	\$ 184,000
30-71-7220-5300-0770	PROP. LIA. INS./WK COMP	\$ 108,780	\$ 124,262	\$ 142,680	\$ 151,000	\$ 164,100
30-71-7220-5300-0800	TRAINING & EDUCATION	\$ 2,055	\$ 5,372	\$ 8,250	\$ 7,200	\$ 8,750
30-71-7220-5300-1000	DEBT COLLECTION FEE (18%)		\$ 25			
30-71-7220-5300-1100	TELEPHONE	\$ 5,597	\$ 5,395	\$ 3,060	\$ 5,000	\$ 4,860
30-71-7220-5300-1300	UTILITIES	\$ 37,598	\$ 38,741	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7220-5300-1700	EQUIP MAINT & REPAIR	\$ 16,297	\$ 20,360	\$ 50,000	\$ 50,000	\$ 75,000
30-71-7220-5300-2900	PROF. SERVICES/UNEMPL.	\$ -	\$ 1,930	\$ 8,000	\$ 2,500	\$ 5,000
30-71-7220-5300-3000	FUEL	\$ 33,407	\$ 37,130	\$ 35,000	\$ 32,000	\$ 35,000
30-71-7220-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 27,622	\$ 29,662	\$ 25,000	\$ 30,000	\$ 35,000
30-71-7220-5300-3300	SUPPLIES/OPERATIONS	\$ 250,352	\$ 208,433	\$ 275,000	\$ 275,000	\$ 302,500
30-71-7220-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-3303	IT SUPPLIES	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 2,040
30-71-7220-5300-3600	UNIFORMS	\$ 6,120	\$ 5,732	\$ 7,500	\$ 8,400	\$ 8,500
30-71-7220-5300-4402	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-4500	SEWAGE TREATMENT	\$ 2,402,736	\$ 2,049,762	\$ 2,400,000	\$ 2,200,000	\$ 2,230,000
30-71-7220-5300-4501	SERVICE CONTRACTS	\$ 246,799	\$ 147,768	\$ 225,000	\$ 225,000	\$ 255,470
30-71-7220-5300-4503	COUNTY SYSTEM DEVELOPMENT FEE	\$ -	\$ -	\$ -	\$ 159,360	\$ 200,000
30-71-7220-5300-5710	W-S FUND BAL./ECON. DEVEL.	\$ 77,234	\$ 42,212	\$ 30,000	\$ 40,000	\$ 30,000
30-71-7220-5500-9104	WATER/SEWER PIL-PROPERTY TAX	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640
30-76-7220-5970-9101	TRANSFER TO W/S CAPITAL PROJ. FUND	\$ (350,840)	\$ 2,001,130	\$ 900,000	\$ 900,000	\$ 1,350,000
Sub-Totals:		\$ 3,969,354	\$ 5,987,741	\$ 5,652,580	\$ 5,550,880	\$ 6,417,155
30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 242,427	\$ 176,858	\$ 155,000	\$ 155,000	\$ 105,000
Sub-Totals:		\$ 242,427	\$ 176,858	\$ 155,000	\$ 155,000	\$ 105,000
WATER/SEWER TOTALS:		\$ 4,211,782	\$ 6,164,599	\$ 5,807,580	\$ 5,705,880	\$ 6,522,155

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	WATER/SEWER COMMENTS
Town of Smithfield Budget Justification Sheet								
30-71-7220-5100-0200	Salaries & Wages	614,161	708,078	886,155	805,000	978,000	10%	Salary 15 FTEs: 1/2 Public Utilities Director, 1/2 Billing Analyst, Superintendent for Water/Sewer, 2 Pump Station Mechanic, Waste Water System Tech, 2 Crew Leader, 1 Customer Service Representative, 5 Utility Line Mechanic; 2 Meter Readers. On-call Pay (\$11,280), Call back hours paid at regular pay and not overtime (\$2,600).
30-71-7220-5100-0210	Salaries/Council	14,053	14,053	14,000	14,000	21,000	50%	Annual Salary of the Mayor (\$10,500/3= \$3,500) Annual Salary of Council Members (\$7,500 x 7 = \$52,500/3=\$17,500)
30-71-7220-5100-0250	Overtime	46,587	77,976	35,000	60,000	41,700	19%	Projected overtime for employees during emergencies
30-71-7220-5120-0500	FICA	50,354	58,487	70,480	65,000	77,815	10%	
30-71-7220-5125-0600	Group Insurance	155,934	158,205	214,200	205,000	237,000	11%	Medical Insurance
30-71-7220-5125-0610	Retiree Supplemental	16,776	18,764	18,780	18,780	18,780		
30-71-7220-5127-0700	Retirement	90,093	116,624	141,835	135,000	184,000	30%	Pension Rate at 13.60 Percent
30-71-7220-5300-0770	Prop Liab Ins/WK Comp	108,780	124,262	142,680	151,000	164,100	15%	Property and Liability Insurance; Workers Compensation Insurance
30-71-7220-5300-0800	Training / Education	2,055	5,372	8,250	7,200	8,750	6%	NCWTFO Certifications (\$240) WPCSOCC Certifications (\$350), Certifications & Registrations for NCWTFO Training (\$160), Distribution and Collection School Fees (2 people @\$1,000 ea.), Blood Born Pathogens (\$2,500), Audiological Testing, (\$2,000), CDL training & renewal (\$1,500)
30-71-7220-5300-100	Debt Collection Fee (18%)	565	25					
30-71-7220-5300-1100	Telephone	5,597	5,395	3,060	5,000	4,860	59%	Cellphone Allowance for 3 employees (\$600/year = \$1,800), Cellphone Allowance for 7 employees (\$180/year = \$1,260) Land Line Costs, \$1,800.
30-71-7220-5300-1300	Utilities	37,598	38,741	35,000	35,000	35,000	0%	Progress Energy Billing for Lift Stations, Town of Smithfield Billing for Lift Stations, Propane Gas for Generators (\$1100), 1/2 TWC Line for SCADA remote access (\$900)
30-71-7220-5300-1700	Equip Maint & Repair	16,297	20,360	50,000	50,000	75,000	50%	Maintenance of Pumps, Motors, SCADA and Controls for Town's Wastewater Pumps for 21 Lift Stations, Test 20 RPZ and replacement of rpz (\$2,600). Degreaser costs have risen. Needing to buy floats, switches, timers & pumps as spare parts & stock.
30-71-7220-5300-2900	Professional Services	-	1,930	8,000	2,500	5,000	-38%	Miscellaneous Engineering Fees Related to Work at Water and Sewer Line major repairs and replacements (\$5,000).

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	WATER/SEWER COMMENTS
30-71-7220-5300-3000	Fuel	33,407	37,130	35,000	32,000	35,000	0%	Fuel for Water and Sewer Line Maintenance Crews and meter readers.
30-71-7220-5300-3100	Vehicle Supplies/ Maintenance	27,622	29,662	25,000	30,000	35,000	40%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment. Added \$10,000 due to increased age of fleet and presumed increased maintenance.
30-71-7220-5300-3300	Supplies/ Operations	250,352	208,433	275,000	275,000	302,500	10%	Purchase of Supplies, Materials for Water and Sewer Line Maintenance and Connecting New Customers, Division of Water Quality Wastewater Collection Permit (\$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 - everything seems to up about 10%.
30-71-7220-5300-3350	Hurricane		-					
30-71-7220-5300-3307	IT Supplies		-	10,000	10,000	2,040		IT Supplies by IT Director for Water/Sewer Dept. Replacement of hand-held readers for billing system. Also, for associated upgrades to software & meter reading systems.
30-71-7220-5300-3600	Uniforms	6,120	5,732	7,500	8,400	8,500	13%	Uniforms and Safety Shoes for Water/Sewer Employees, Safety Shoe Allowance (\$150 ea.); caps and misc. purchases.
30-71-7220-5300-4402	Miscellaneous							
30-71-7220-5300-4500	Sewage Treatment	2,402,736	2,049,762	2,400,000	2,200,000	2,230,000	-7%	Annual Treatment Costs of Wastewater from Johnston County, 2017-2018 Sewage Treatment Costs (\$1,870,709) 2018-2019 Sewage Treatment Costs (\$2,756,189) 2019-2020 Sewage Treatment Costs (\$2,293,974) 2020-2021 Sewage Treatment Costs (\$3,143,910) 2021-2022 Sewage Treatment Costs (\$2,402,736) 2022-2023 Sewage Treatment Cost (\$2,049,762)
30-71-7220-5300-4501	Service Contracts	246,799	147,768	225,000	225,000	255,470	14%	ORC Service for Cross-Connections Requirements (\$800/month or \$9,600), Monthly Water Tank Maintenance contract with Southern Corrosion Inc. (\$42,700), Misc. costs for pump repair, confined space assistance, etc. Dukes Root Control (\$4,500), 1/2 janitorial contract OC (\$4,100), Yearly Maintenance Contract for 22 generators at SLS sites (\$18,500), \$120,000 for street cut/street repairs. Adds 1/3 contract for VC3 (\$35,470).

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	WATER/SEWER COMMENTS
30-71-7220-5300-4503	County System Development Fee	-	-	-	159,360	200,000		Fees paid to Johnston County for Wholesale County Sewer System Development
30-71-7220-5300-5710	W-S Fund Bal. Eco. Devel.	77,234	42,212	30,000	40,000	30,000	0%	Funds available to assist with economic development.
30-71-7220-5500-9104	W-S PIL - PROPERTY TAX	117,640	117,640	117,640	117,640	117,640		Costs attributed to property taxes in lieu.
30-76-7220-5970-9101	Transfer to W/S Capital Projects	(350,840)	2,001,130	900,000	900,000	1,350,000	N/A	I & I Reduction (\$100,000), Lift Station Repair (\$200,000), AMI-Nextgrid (\$300,000), FH Valve insertion (\$200,000), Water Lines Upgrade (\$200,000), 1/3 of a Vac-Truck (\$350,000)
	Subtotal	3,969,919	5,987,741	5,652,580	5,550,880	6,417,155	14%	
30-71-7220-5700-7400	Capital Outlay	242,427	176,858	50,000	155,000	75,000	50%	Manhole Rehab
				75,000		30,000		Digitized Mapping of Water & Sewer system.
				30,000				
	Subtotal	242,427	176,858	155,000	155,000	105,000	-32%	
	GRAND TOTALS:	4,212,347	6,164,599	5,807,580	5,705,880	6,522,155	12%	Department Budget % Change

Water/Sewer Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Debt Service:						
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$ -	\$ 669,927	\$ 733,500	\$ 729,567	\$ 722,880
30-71-7240-5400-9505	I & I/SAND REMOVAL	\$ 166,114	\$ 166,114	\$ 166,114	\$ 166,114	\$ 166,114
30-71-7240-5400-9506	MULTIPLE W/S PROJECTS	\$ 131,342	\$ 131,342	\$ 131,343	\$ 131,343	\$ 131,342
30-71-7240-5400-9508	BOOKER DAIRY RD-BBT	\$ 193,138	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 490,594	\$ 967,383	\$ 1,030,957	\$ 1,027,024	\$ 1,020,336
Contingency:						
30-00-9990-5300-0000	CONTINGENCY	\$ 248,859	\$ 250,001	\$ 274,447	\$ 175,000	\$ 275,000
30-71-7200-5300-3306	SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ 114,794
Sub-Totals:		\$ 248,859	\$ 250,001	\$ 274,447	\$ 175,000	\$ 389,794
DEBT SERVICE/CONTINGENCY TOTALS:		\$ 739,453	\$ 1,217,384	\$ 1,305,404	\$ 1,202,024	\$ 1,410,130
Total Revenues:		\$ 9,697,316	\$ -	\$ 10,039,380	\$ 10,812,360	\$ 11,272,000
Less:						
Total Expenditures:		\$ 7,034,456	\$ 9,667,957	\$ 10,039,380	\$ 9,849,529	\$ 11,272,000
Amount Revenues Over (Under) Expenditures:		\$ 2,662,859	\$ (9,667,957)	\$ -	\$ 962,831	\$ -

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted		FY 25 Requested		% CHG	WATER/SEWER DEBT SERVICE- CONTINGENCY COMMENTS
				Budget	FY 24 Projected	Budget			
30-71-7240-5400-9502	Water Plant Expansion	-	669,927	733,500	729,567	722,880	-1%		Water Plant Expansion - NCDEQ. Matures May 2042 Based on \$12,050,000 @1.11%
30-71-7240-5400-9505	I & I/Sand Removal	166,114	166,114	166,114	166,114	166,114	0%		1.43 million @2.9% over 10 years. Loan date of Feb 24, 2016. Maturity Date Feb., 2026. BBT (Truist)
30-71-7240-5400-9506	Multiple W/S Projects	131,342	131,342	131,343	131,343	131,342	0%		1.1815 million @2.06% over 10 years. Loan date of April 14, 2016. Maturity Date April, 2026. BBT (Truist)
30-71-7240-5400-9508	Booker Dairy Rd-BBT	193,138	-	-	-	-	N/A		March 22, 2017; \$2.037 million at 2.03 percent for 7 years with annual payments of \$313,675.Matured March 2022.
	Subtotal	490,594	967,383	1,030,957	1,027,024	1,020,336	-1%		
30-00-9990-5300-0000	Contingency	248,859	250,001	274,447	175,000	275,000	0%		Includes VCP
	Salary Adjustments					114,794			Salary/Benefit Increases
	Subtotal	248,859	250,001	274,447	175,000	389,794	42%		
	GRAND TOTALS	739,453	1,217,384	1,305,404	1,202,024	1,410,130	8%		Department Budget % Change

Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Electric Revenues	\$ 15,468,736	\$ 15,573,324	\$ 16,702,000	\$ 16,239,500	\$ 17,798,540
Less Expenses:					
Electric Utility:	\$ 14,715,216	\$ 14,989,664	\$ 16,139,414	\$ 15,861,830	\$ 17,163,325
Electric Debt Service:	\$ 342,585	\$ 342,585	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:	\$ 332,481	\$ -	\$ 220,000	\$ 30,000	\$ 292,629
Amount Revenues Over (Under) Expenditures:	\$ 78,454	\$ 241,075	\$ -	\$ 5,084	\$ -

Electric Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Electric Revenues:						
31-72-3550-3530-0000	ELECTRIC SALES	\$ 15,190,383	\$ 15,126,217	\$ 16,320,000	\$ 15,622,000	\$ 16,270,040
31-72-3550-3560-0000	PENALTIES	\$ 74,268	\$ 93,894	\$ 80,000	\$ 88,000	\$ 85,000
31-72-3550-3580-0000	CUT ON FEE	\$ 91,025	\$ 95,057	\$ 89,000	\$ 94,000	\$ 92,000
31-72-3550-3520-0001	MISC. SALES & SERVICE	\$ 4,943	\$ 4,222	\$ 4,000	\$ 4,500	\$ 4,500
31-72-3550-3520-0002	ONLINE CONVENIENCE FEE	\$ 86,820	\$ 88,486	\$ 75,000	\$ 100,000	\$ 90,000
31-72-3550-3520-0000	MISCELLANEOUS	\$ 10,584	\$ 8,356	\$ 9,000	\$ 6,000	\$ 7,000
31-72-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 10,712	\$ 157,092	\$ 75,000	\$ 275,000	\$ 250,000
31-72-3900-3900-0799	WRITEOFF RECOVERY					
	GRANTS					
31-72-3900-3900-0000	FUND BAL APPROPRIATED	\$ -		\$ 50,000	\$ 50,000	\$ 1,000,000
	LOAN PROCEEDS					
Sub-Totals:		\$ 15,468,736	\$ 15,573,324	\$ 16,702,000	\$ 16,239,500	\$ 17,798,540

Electric Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Electric Utility:						
31-72-7230-5100-0200	SALARIES & WAGES	\$ 1,080,591	\$ 1,269,158	\$ 1,314,774	\$ 1,270,000	\$ 1,233,000
31-72-7230-5100-0210	SALARIES/COUNCIL	\$ 14,051	\$ 14,051	\$ 14,000	\$ 14,000	\$ 21,000
31-72-7230-5100-0250	OVERTIME	\$ 28,657	\$ 35,856	\$ 20,000	\$ 25,000	\$ 26,700
31-72-7230-5120-0500	FICA TAXES	\$ 81,172	\$ 97,152	\$ 104,820	\$ 100,000	\$ 97,532
31-72-7230-5125-0600	GROUP INSURANCE	\$ 204,747	\$ 227,890	\$ 286,700	\$ 250,000	\$ 286,653
31-72-7230-5125-0610	RETIREE SUPPLEMENTAL	\$ 21,617	\$ 24,388	\$ 22,950	\$ 22,950	\$ 25,900
31-72-7230-5127-0700	RETIREMENT	\$ 152,287	\$ 190,384	\$ 188,720	\$ 188,720	\$ 219,330
31-72-7230-5300-0760	TEMP LABOR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-0770	PROP. LIA. INS./WKS COMP	\$ 108,211	\$ 123,985	\$ 142,680	\$ 151,000	\$ 164,100
31-72-7230-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ 1,825	\$ -	\$ 750	\$ -
31-72-7230-5300-0800	TRAINING & EDUCATION	\$ 8,836	\$ 10,848	\$ 15,000	\$ 12,500	\$ 25,000
31-72-7230-5300-1000	DEBT COLLECTION FEE (18%)		\$ 1,703			
31-72-7230-5300-1100	TELEPHONE	\$ 9,176	\$ 8,845	\$ 7,800	\$ 8,400	\$ 8,100
31-72-7230-5300-1121	POSTAGE	\$ 41,567	\$ 44,247	\$ 40,000	\$ 40,000	\$ 40,000
31-72-7230-5300-1201	LEGAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-1300	UTILITIES	\$ 17,931	\$ 17,013	\$ 18,000	\$ 17,500	\$ 18,000
31-72-7230-5300-1700	EQUIP MAINT & REPAIR	\$ 94,775	\$ 24,516	\$ 40,000	\$ 40,000	\$ 45,000
31-72-7230-5300-2900	PROFESSIONAL SERVICES	\$ 8,908	\$ 13,852	\$ 15,000	\$ 32,540	\$ 16,500
31-72-7230-5300-3000	FUEL	\$ 24,079	\$ 27,653	\$ 27,500	\$ 25,000	\$ 35,000
31-72-7230-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 30,915	\$ 61,156	\$ 45,000	\$ 30,000	\$ 45,000
31-72-7230-5300-3300	SUPPLIES/OPERATIONS	\$ (138,498)	\$ (157,786)	\$ 325,000	\$ 325,000	\$ 373,350
31-72-7230-5300-7401	EAST RIVER ELECTRIC INFRASTRUCTURE	\$ 49,402	\$ 37,660	\$ -	\$ -	\$ -
31-72-7260-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-3600	UNIFORM SERVICE	\$ 11,076	\$ 11,916	\$ 17,500	\$ 17,500	\$ 20,000
31-72-7230-5300-3303		550000 \$ -	\$ 4,617	\$ 10,000	\$ 10,000	\$ 2,040
31-72-7230-5300-4401	DEBIT/CREDIT CARD FEES	\$ 93,970	\$ 111,702	\$ 93,000	\$ 140,000	\$ 140,000
31-72-7230-5300-4501	SERVICE CONTRACTS	\$ 144,310	\$ 103,849	\$ 156,500	\$ 156,500	\$ 208,970
31-72-7230-5300-4502	C.S./LOGICS	\$ 58,289	\$ 91,402	\$ 57,000	\$ 57,000	\$ 57,000
31-72-7230-5300-4504	ESA-BAYWA SOLAR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-4800	ELECTRICITY PURCHASED	\$ 11,821,114	\$ 11,732,959	\$ 12,450,000	\$ 12,200,000	\$ 12,925,000
31-72-7230-5300-5710	ECONOMIC DEVELOPMENT	\$ 77,234	\$ 42,212	\$ -	\$ -	\$ -
31-76-7230-5970-9102	TRANS TO ELECT CAP PROJ.	\$ 550,000	\$ 550,000	\$ 632,320	\$ 632,320	\$ 1,000,000
31-76-7230-5500-9104	ELECTRIC PIL-PROPERTY TAX	\$ 95,150	\$ 95,150	\$ 95,150	\$ 95,150	\$ 95,150
31-76-7230-5970-9108	TRANSFER TO BOOKER DAIRY ROAD CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
31-76-7230-5970-9110	TRANSFER TO ELECTRIC FUND CAP RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 14,689,568	\$ 14,818,203	\$ 16,139,414	\$ 15,861,830	\$ 17,128,325
31-72-7230-5700-7400	CAPITAL OUTLAY	\$ 25,648	\$ 171,461	\$ -	\$ -	\$ 35,000
Sub-Totals:		\$ 25,648	\$ 171,461	\$ -	\$ -	\$ 35,000
ELECTRIC TOTALS:		\$ 14,715,216	\$ 14,989,664	\$ 16,139,414	\$ 15,861,830	\$ 17,163,325

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	ELECTRIC COMMENTS
Town of Smithfield Budget Justification Sheet								
31-72-7230-5100-0200	Salaries & Wages	1,080,591	1,269,158	1,314,774	1,270,000	1,233,000	-6%	15 FTEs: 1/2 Public Utilities Director, Electric System Superintendent, 3 Crew Leader, 5 Electric Line Technician, 1 Administrative Support Specialist, 1 Engineering Technician, 1/2 IT Analyst/Billing Supervisor, 2 Customer Service Representative., 1 Meter Tech, 2 PT Collection Assistants. On call pay (\$16,982).
31-72-7230-5100-0210	Salaries/Council	14,051	14,051	14,000	14,000	21,000	50%	Annual Salary of the Mayor (\$10,500/3= \$3,500) Annual Salary of Council Members (\$7,500 x 7 = \$52,500/3=\$17,500)
31-72-7230-5100-0250	Overtime	28,657	35,856	20,000	25,000	26,700	34%	Projected Overtime for Emergency Response and Repairs
31-72-7230-5120-0500	FICA	81,172	97,152	104,820	100,000	97,532	-7%	
31-72-7230-5125-0600	Group Insurance	204,747	227,890	286,700	250,000	286,653	0%	Medical Insurance
31-72-7230-5125-0610	Retiree Supplemental	21,617	24,388	22,950	22,950	25,900		
31-72-7230-5127-0700	Retirement	152,287	190,384	188,720	188,720	219,330	16%	Pension Rate at 13.60 Percent
31-72-7230-5300-0760	Temp Labor	-	-	-				
31-72-7230-5300-0770	Prop. Lia./Wks Comp	108,211	123,985	142,680	151,000	164,100	15%	Property/Liability and Work Comp Insurance
31-72-7230-5300-0771	Unemployment Compensation		1,825		750		N/A	
31-72-7230-5300-0800	Training/ Education	8,836	10,848	15,000	12,500	25,000	67%	ElectriCities Annual Meeting, NCAMES Annual Meeting for Distribution Superintendent, Safety & Performance Training for Department Employees, Infrared Camera Training, Miscellaneous Costs (e.g. safety meeting material). Added 12,400 for Schools and Lineman Apprenticeship program
31-72-7230-5300-1000	Debt Collection Fee (18%)	1,703	79					
31-72-7230-5300-1100	Telephone	9,176	8,845	7,800	8,400	8,100	4%	Cellphone Allowances: 8 employees (\$600/year = \$4,800), Cellphone Allowance for 7 employees (\$300/year = \$2,100) Brogden Station Line (1.200/vr)
31-72-7230-5300-1121	Postage	41,567	44,247	40,000	40,000	40,000	0%	Mailing of Monthly Utility Bills with Cash Cycle Solutions Projected Average (\$3,297/month) (\$39,575), Miscellaneous Postage Costs (\$2,425)
31-72-7230-5300-1201	Legal Fees		-				N/A	
31-72-7230-5300-1300	Utilities	17,931	17,013	18,000	17,500	18,000	0%	Town of Smithfield Utility Costs, Time Warner Cable Account (\$1,200) Substation SCADA, JoCo Utilities-Water Meter at Brogden Sub.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5300-1700	Equip Maint & Repair	94,775	24,516	40,000	40,000	45,000	13%	Maintenance/Repair of Transformers, Substation Equipment, etc.
31-72-7230-5300-2900	Professional Services	8,908	13,852	15,000	32,540	16,500	10%	Miscellaneous Engineering Fees related to Electric System needs typically by Booth & Assoc. and/or Power Services
31-72-7230-5300-3000	Fuel	24,079	27,653	27,500	25,000	35,000	27%	Monthly Fuel Costs for Electric Department (e.g. bucket trucks, digger derrick, backhoe, trenchers, loader, excavator)
31-72-7230-5300-3100	Vehicle Supplies/ Maintenance	30,915	61,156	45,000	30,000	45,000	0%	Maintenance and Repair of Electric Department and Meter Dept. Vehicles. (2 vehicles are from 2008 and will need to be replaced soon)
31-72-7230-5300-3300	Supplies/ Operations	(138,498)	(157,786)	325,000	325,000	373,350	15%	Increase due to the ever increasing price of raw material (copper, aluminum, wood, PVC) Shipping and cost of manufacturing all materials, along with the availability of that material. Miscellaneous Equipment, Supplies, etc. for Electric Crews to maintain Distribution System, connect new customers etc., Annual Maintenance on New Software (\$12,000), Cintas Document Management (\$250), Electric Portion of Copy Machine Contracts (\$2,259), Green Guard First Aid Account (\$600).
31-72-7230-5700-7401	East River Electric Infrastructure	229,889	37,660	-	-	-		Supplies needed for East River Growth
31-72-7230-5300-3350	Hurricane		-					
31-72-7230-5700-3307	IT Supplies/Phone		4,617	10,000	10,000	2,040		IT Supplies authorized by IT Director for Electric Department. Replacement of hand-held readers for billing system. Also, for associated upgrades to software & meter reading systems.
31-72-7230-5300-3600	Uniform Service	11,076	11,916	17,500	17,500	20,000	14%	Uniform Costs with Unifirst, Purchase of Lineman's (8) boots (\$2,000), Miscellaneous Caps, Fire Resistant t-shirts etc. (\$1,500)
31-72-7230-5300-4401	Misc. /Debit-Credit Card Fee	93,970	111,702	93,000	140,000	140,000	N/A	Fees paid to credit card companies for payments made.
31-72-7230-5300-4501	Service Contracts	144,310	103,849	156,500	156,500	208,970	34%	NC 811 Account (\$1,000), Online Information Services (\$2,500), Tree Trimming Services (\$100,000), Cutting of Danger trees (\$20,000), Pole Change outs by contractors (\$40,000), Load Management Services by Mike Wilson, Inc. (\$10,000). Adds 1/3 VC3 Contract (\$35,470).
31-72-7230-5300-4502	C.S./Tyler	58,289	91,402	57,000	57,000	57,000	N/A	\$7,284.34 per quarter for Tyler plus \$1,250/month ElectiCities data Storage. Software updates and fixes.
31-72-7230-5300-4504	ESA-BAYWA SOLAR		-				N/A	
31-72-7230-5300-4800	Electricity Purchased	11,821,114	11,732,959	12,450,000	12,200,000	12,925,000	4%	Wholesale Power Purchased from NCEMPA. No change in Wholesale pricing. Includes annual defeasance debt payment of \$1,156,176.
31-72-7230-5300-5710	Economic Development	77,234	42,212		45,000		N/A	

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	ELECTRIC COMMENTS
31-76-7230-5970-9102	Transfer to Electric Capital Projects Fund	550,000	550,000	632,320	632,320	1,000,000	N/A	Voltage Conversion (\$500,000); 1/2 large bucket truck (\$200,000) Delivery Point one Improvements (300,000)
31-76-7230-5500-9104	Contribution to General Fund - Payment in Lieu of Taxes	95,150	95,150	95,150	95,150	95,150	0%	Taxes to GF
31-76-7230-5970-9108	Transfer to Booker Dairy Road Proj Fund						N/A	
31-76-7230-5970-9110	Transfer to Electric Fund Capital Reserve						N/A	
	Subtotal	14,871,758	14,816,579	16,139,414	15,906,830	17,128,325	6%	
31-72-7230-5700-7400	Capital Outlay	25,648	171,461	-		35,000		Work Truck
	Subtotal	25,648	171,461	-	-	35,000	#DIV/0!	
	Grand Totals	14,897,406	14,988,040	16,139,414	15,906,830	17,163,325	6%	Department Budget % Change

Electric Fund

Account	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Electric Debt Service:						
31-72-7250-5400-9500	SUBSTATION LOAN	\$ 342,585	\$ 342,585	\$ 342,586	\$ 342,586	\$ 342,586
Sub-Totals:		\$ 342,585	\$ 342,585	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:						
31-00-9990-5300-0000	CONTINGENCY			\$ 220,000	\$ 30,000	\$ 220,000
31-72-7230-5300-3306	SALARY ADJUSTMENT	\$ 332,481	\$ 277,879	\$ -	\$ -	\$ 72,629
Sub-Totals:		\$ 332,481	\$ -	\$ 220,000	\$ 30,000	\$ 292,629
DEBT SERVICE/CONTIGENCY TOTALS:		\$ 675,066	\$ 342,585	\$ 562,586	\$ 372,586	\$ 635,215
Total Revenues:		\$ 15,468,736	\$ 15,573,324	\$ 16,702,000	\$ 16,239,500	\$ 17,798,540
Less:						
Total Expenditures:		\$ 15,057,801	\$ 15,332,249	\$ 16,702,000	\$ 16,234,416	\$ 17,798,540
Amount Revenues Over (Under) Expenditures:		\$ 410,935	\$ 241,074.99	\$ -	\$ 5,084	\$ -

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
31-72-7250-5400-9500	Substation Loan	342,585	342,585	342,586	342,586	342,586	0%	2007 Substation Project Original Note \$5,000,000 @ 4.03% for 20 years. Refinanced in May 2014 \$3,888,730 @3.25% for 13 remaining years. Refinanced in April 2015 @ 2.89% for remaining 12 years. Maturity Date of August 15, 2027
	Subtotal	342,585	342,585	342,586	342,586	342,586	0%	
31-00-9990-5300-0000	Contingency	332,481	277,879	220,000	30,000	220,000	0%	Funds available for unanticipated expenses.
	Salary Adjustment	-	-	-	-	72,629		
	Subtotal	332,481	277,879	220,000	30,000	292,629	33%	
	Grand Totals	675,066	620,464	562,586	372,586	635,215	13%	Department Budget % Change

JB George Fund

Account Number	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
40-61-3300-3310-0300	INTEREST - JB GEORGE	\$ 1,250	\$ 328	\$ 360	\$ 3,936	\$ 3,900
40-61-3300-3310-0301	INTEREST - JP GEORGE	\$ 241	\$ 35	\$ 40	\$ 977	\$ 980
Sub-Totals:		\$ 1,491	\$ 363	\$ 400	\$ 4,913	\$ 4,880
JB George Expenditures						
40-61-4100-5300-3400	J.B. GEORGE SPECIAL PROJECTS	\$ 1,263	\$ 3,308	\$ 360	\$ -	\$ 3,900
40-61-4100-5300-3410	J.P. GEORGE SPECIAL PROJECTS	\$ 146		\$ 40	\$ -	\$ 980
Sub-Totals:		\$ 1,409	\$ 3,308	\$ 400	\$ -	\$ 4,880
Total Revenues:		\$ 1,491	\$ 363	\$ 400	\$ 4,913	\$ 4,880
Less:						
Total Expenditures:		\$ 1,409	\$ 3,308	\$ 400	\$ -	\$ 4,880
Amount Revenues Over (Under) Expenditures:		\$ 82	\$ (2,945)	\$ -	\$ 4,913	\$ -

Firemen's Relief Fund

Account Number	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
50-20-3300-3300-0000	RECEIVED FROM STATE	\$ 7,950		\$ 9,000	\$ 14,103	\$ 14,000
50-20-3300-3300-0010	INTEREST EARNED	\$ 64		\$ 50	\$ 2,900	\$ 2,900
50-20-3300-3310-0000	REIMBURSEMENT	\$ 8,700		\$ -		
50-20-3900-3900-0000	FUND BALANCE APPROPRIATED	\$ -		\$ -		
Sub-Totals:		\$ 16,714	\$ -	\$ 9,050	\$ 17,003	\$ 16,900
Firemen's Relief Expenditures						
50-20-5310-5300-3460	FIREMENS RELIEF EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
50-20-5310-5300-3500	FIREMENS SUPP RET	\$ 8,700	\$ 20,915	\$ 9,050	\$ 8,917	\$ 16,900
Sub-Totals:		\$ 8,700	\$ 20,915	\$ 9,050	\$ 8,917	\$ 16,900
Total Revenues:		\$ 16,714	\$ -	\$ 9,050	\$ 17,003	\$ 16,900
Less:						
Total Expenditures:		\$ 8,700	\$ 20,915	\$ 9,050	\$ 8,917	\$ 16,900
Amount Revenues Over (Under) Expenditures:		\$ 8,014	\$ (20,915)	\$ -	\$ 8,086	\$ -

Smithfield Fire Tax District

Account Number	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Smithfield Fire Tax District Revenues						
51-20-3100-3100-0100	SMITHFIELD FIRE DIST TAX	\$ 158,272	\$ 196,073	\$ 325,000	\$ 187,000	\$ 185,000
51-20-3100-3100-0101	MOTOR VEHICLE TAX	\$ 20,469	\$ 24,167	\$ 18,000	\$ 26,000	\$ 24,000
51-20-3800-3800-0000	JOHNSTON CO CONTRIBUTION/1st RESPONDERS	\$ 13,258	\$ 23,874	\$ 22,000	\$ 212,000	\$ 214,000
		\$ -		\$ -		
Sub-Totals:		\$ 191,999	\$ 244,114	\$ 365,000	\$ 425,000	\$ 423,000
Smithfield Fire Tax District Expenditures						
51-76-5320-5500-9100	CONTRIBUTION GEN FUND	\$ 175,400	\$ 175,400	\$ 365,000	\$ 239,000	\$ 423,000
Sub-Totals:		\$ 175,400	\$ 175,400	\$ 365,000	\$ 239,000	\$ 423,000
Total Revenues:		\$ 191,999	\$ 244,114	\$ 365,000	\$ 425,000	\$ 423,000
Less:				\$ -	\$ -	
Total Expenditures:		\$ 175,400	\$ 175,400	\$ 365,000	\$ 239,000	\$ 423,000
Amount Revenues Over (Under) Expenditures:		\$ 16,599	\$ 68,714	\$ -	\$ 186,000	\$ -

General Capital Project Fund - FUND 46

Account Number	Account Description	Proposed Budget For FY25
Gen Cap. Project Revenues		
46-75-3870-3870-0313	Transfer from General Fund (210 Soccer Park Construction	\$ 210,000
Sub-Totals:		<u><u>\$ 210,000</u></u>
Gen Cap. Project Expenditures		
46-60-6200-5700-7410	Hwy 210 Soccer Park Construction Plans	\$ 210,000
Sub-Totals:		<u><u>\$ 210,000</u></u>

Water Sewer Capital Project Fund - FUND 45

Account Number	Account Description	Proposed Budget For FY25
Water Sewer Cap. Project Revenues		
45-75-3870-3870-0309	Transfer From W/S Fund (E. Smithfield Water System)	\$ 400,000
45-75-3870-3870-0303	Transfer From W/S Fund (I & I)	\$ 100,000
45-75-3870-3870-0304	Transfer From W/S Fund (Lift Stations)	\$ 200,000
45-75-3870-3870-0306	Transfer From W/S Fund (AMI)	\$ 300,000
45-75-3870-3870-0310	Transfer From W/S Fund (Water Lines Upgrade)	\$ 200,000
45-75-3870-3870-0313	Transfer From W/S Fund (FH Valve Insertion)	\$ 200,000
45-75-3870-3870-03xx	Transfer From W/S Fund (Plant Intake Improv)	\$ 75,000
45-75-3870-3870-03xx	Transfer From W/S Fund (South Smfld Water Improv)	\$ 150,000
45-75-3870-3870-03xx	Transfer From W/S Fund (1/3 of VacuumTruck)	\$ 350,000
Sub-Totals:		<u><u>\$ 1,975,000</u></u>
Water Sewer Cap. Project Expenditures		
45-71-7200-5700-7411	East Smithfield Water System Improvements	\$ 400,000
45-71-7200-5700-7413	Plant Intake Improvements	\$ 75,000
45-71-7200-5700-7414	South Smithfield Water Improvements	\$ 150,000
45-71-7220-5700-7413	I&I	\$ 100,000
45-71-7220-5700-7419	Lift Station Repair	\$ 200,000
45-71-7220-5700-7420	AMI	\$ 300,000
45-71-7220-5700-7424	Water Line Upgrades	\$ 200,000
45-71-7220-5700-7426	FH Valve Insertion	\$ 200,000
45-71-7220-5700-7434	1/3 Vacuum Truck	\$ 350,000
Sub-Totals:		<u><u>\$ 1,975,000</u></u>

Electric Capital Project Fund - FUND 47

Account Number	Account Description	Proposed Budget For FY25
Electric Cap. Project Revenues		
47-75-3870-3870-0000	Transfer from Electric Fund	\$ 1,000,000
Sub-Totals:		<u>\$ 1,000,000</u>
Electric Cap. Project Expenditures		
47-72-7230-5700-7407	Voltage Conversion	\$ 500,000
47-72-7230-5700-7411	1/2 Bucket Truck	\$ 200,000
47-72-7230-5700-7412	Delivery Point One Improvements	\$ 300,000
Sub-Totals:		<u>\$ 1,000,000</u>

ARPA Capital Project Fund - FUND 20

Account Number	Account Description	Approved Budget For FY25	
ARPA Project Revenue		<i>Sub-Totals:</i>	
		<u>\$ -</u>	
ARPA Cap. Project Expenditures		<i>Sub-Totals:</i>	
		<u>\$ -</u>	