



**FY 2021-2022**  
**ADOPTED BUDGET**  
*Adopted June 1, 2021*



Town of Smithfield,  
North Carolina  
FY 2021-2022 Adopted Budget  
*June 1, 2021*

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# Town of Smithfield Adopted Annual Budget Fiscal Year 2021-2022

To: Honorable Mayor Andy Moore  
Members of the Town Council

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

Date: May 19, 2021

RE: FY 2021-2022 Budget Message

Dear Mayor and Council:

Enclosed is the Fiscal Year 2021-2022 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 19, 2021, 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 1, 2021 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, 2021.

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. A 2.5 percent salary adjustment for all full-time employees is scheduled to be implemented in July 2021 as part of the proposal.

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. \$155,000 of fund balance is used in the Electric Fund to pay for one-time expenditures. No fund balance is appropriated in the Water and Sewer Fund.

Smithfield has been aggressive with its electric rates by lowering the average customer rate by 12 percent since 2016. ElectriCities does not plan for a wholesale rate increase in FY 2022. A rate stabilization fund created in FY 2018-19 will allow the Town to maintain its rate through July 1, 2021. Following a rate review by Utility Financial Solutions (UFS) the Council was presented with a recommendation to amend several rates and basic fee charges in the Electric Department so as to move closer to a cost of service/revenue neutral position. This causes some fees to increase slightly while others decrease slightly. Cumulatively, the Town's electric revenues remain unchanged by these rate differences.

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, however, appropriates \$613,305 of fund balance to purchase one-time capital purchases including rolling stock replacement vehicles in several departments and a camera/audio upgrade for the Town Council Chambers.

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 10.15% for local government employees, to 11.35% and increased Law Enforcement Officer contributions from 10.9% to 12.1%.

## **Budget Format**

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

A new General Fund Department was created in the proposed budget for Storm water. One employee was moved from the Sanitation Department into the new Storm Water Department for street sweeping. No additional revenue is included in the proposed budget for storm water.

In the past fiscal year, the Town maintained its General Fund, fund balance including unrestricted and restricted funds at over 85 percent. The Town has done a good job of allocating fund balance for major, one-time expenses like the reconstruction of Equity Drive and the purchase of a new fire engine in the current fiscal year. The Water and Sewer Fund also maintained a fund balance of 100 percent while the Electric Utility Fund maintained a fund balance of over 60 percent. In FY 2021, the proposed budget allocates general fund balance to purchase five (5) new police cars, a new SUV for the fire department, a new tractor/mower, dump truck, and loader/tractor for public works, two (2) replacement pick-up trucks for Parks and Recreation, an upgraded audio/video system

to broadcast live council meetings and uses Parks in Lieu Funds for a future's master plan for Parks and Recreation.

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 \$1,213,510 in general fund capital expenditures, \$250,000 in the water plant budget for East Smithfield water system improvements, \$1,515,000 in water/sewer system capital improvements, and \$655,000 in the Electric Department. General Fund capital expenditures include a \$160,000 loan for a replacement knuckleboom truck for Sanitation.

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

### **General Fund**

The General Fund budget recommendation is balanced but will consider the use of fund balance appropriations from the General Fund in the amount of \$613,305 of to purchase one-time capital purchases including rolling stock replacement vehicles in several departments, a new Master Plan for Parks and Recreation, and a camera/audio upgrade for the Town Council Chambers. Revenue estimations have been adjusted to pre-Covid amounts.

### **General Administration/Finance/Planning**

The General Fund contains a contingency amount of \$304,524 to cover unanticipated expenditures. Additional personnel included in General Administration and Finance include one (1) additional full-time Utility Service Specialist and one (1) Information Technology Specialist.

The Town continually weighs the balance between affordable employee benefits and the demands of our fund balance. Smithfield maintained employee benefits at existing levels. Health Insurance costs increased about seven (7) percent due to annual anticipated increases. It is important to provide our employees with some stability in the offering of benefits while at the same time, living within our means as a medium size town. The Town will continue to make a concerted effort to provide competitive benefit packages to its employees.

## **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 is beginning to flatten as our area opens up from its Covid-19 restrictions. Violent crimes have decreased one (1) percent compared to the previous year while property crimes have increased by three (3) percent. Five (5) additional police vehicles are included in this FY 2022 budget proposal, as well as a new car video system for all patrol vehicles. The budget also includes \$11,301 for five additional radar units for the new cars.

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 requested but not included in the proposed budget. One new SUV is included in the budget at a total cost of \$44,755, as well as an \$30,550 replacement turnout gear.

## **General Services/Streets/Garage/Sanitation**

The street resurfacing program continues in FY 2022 with a budgeted amount of \$234,275. These funds are allocated from Powell Bill proceeds.

The Street Department budget also includes one (1) replacement tractor with cab and a side hydraulic mower to meet current OSHA requirements. A replacement utility trailer is also included in the budget.

In the General Maintenance Division, a new compact tractor and one (1) replacement dump truck is included in the proposed budget. Two (2) employees from this department have been used routinely in the Sanitation Division to assist with the shortage of staff needed for the sanitation operation.

It is noted that the Sanitation Department is expected to be self-funded by its user fees. Two (2) additional sanitation equipment operators are included in the proposed budget, as well as a monthly fee increase of \$2.00 per month per customer for sanitation and yard waste collection. This increase will pay for the additional employees and the debt service payment on a replacement knuckleboom truck needed for yard waste collection and will free up the employees currently being allocated from the General Maintenance Division to assist with sanitation. Furthermore, the Town provides easy and affordable solutions for our citizens to recycle by having a centralized collection point at the Public Works facility open all day Wednesdays and Saturdays until 12:00. Collection amounts have also increased significantly during FY 2021 due to COVID-19 stay at home orders. This has created a loss when comparing user fee revenues to sanitation and yard waste costs in FY 2021. This trend seems to be continuing even after some Covid restrictions have been lifted. Johnston County is also considering raising tipping fees at the landfill. If this comes to fruition, Smithfield Sanitation costs will need to increase an addition 43 cents per customer, per month to cover the proposed increase.

## **Recreation/SRAC**

The Town continues to provide superior parks and recreation facilities for Town of Smithfield residents and our neighbors. The Town acquired a parcel of land on Highway 210 where a future soccer complex is planned. Included in the proposed budget is \$60,000 for a new future's master plan for Parks and Recreation, as well as a design for the proposed soccer complex. The study will be paid by funds received as "Parks in Lieu" from new developments inside the Town that chose to pay for future park facilities, as opposed to build them. Proposed capital improvements include \$74,000 of funding from the Johnston County Visitor's Bureau to repair the amphitheater stage and drainage. Two replacement pickup trucks are also included, as well as a replacement timing system and pool deck drain covers at the SRAC. \$10,000 is proposed for the Sarah Yard Center for building improvements.

## **Utility Funds**

The **Water Plant** continues to operate at near capacity. This includes bulk water sales to the County. Plans to improve and expand the water plant were approved in FY 2021. Construction is underway with completion scheduled for fall of 2023. The first debt service payment will be made in FY 2023. Included in the Water Plant budget is \$250,000 to improve the East Smithfield water system, one (1) new Water Plant Operator position is also included in the proposed budget. No rate changes for water are proposed in this budget.

In the **Water and Sewer Distribution** budget, one (1) additional Pump Station Mechanic is proposed. Also included is \$1.1 million for Inflow and Infiltration (I&I) Repairs, extending the AMI-Nexgrid meter system, a new Force Main Line on Highway 210 to feed Pump Station 3, and the completion of the Durwood Stephenson 16-inch water line to West Smithfield. Additional Capital Items include a replacement pickup truck and a new generator for lift station #5. Additional generators are needed at lift station #6 and #11 and will be budgeted in future years. No changes in sewer fees are proposed in this budget, however, Johnston County is evaluating their billing formulas and possibly increasing their wholesale fees which would cause sewer fees in Smithfield to increase a proportionate amount.

The **Electric Department** continues to be self-supporting.

Electric rates and fees were reduced twice during FY 2016. The FY 2017 budget included a third decrease at an average of 2.5 percent in electric rates to Smithfield customers. On April 1, 2017, ElectriCities reduced the wholesale electric rate to the Town of Smithfield by 4.5 percent. This decrease was directly passed to Smithfield customers. The decrease was expected to remain in effect until 2020, however ElectriCities raised its wholesale rate by 1.2 percent on April 1, 2019. The Town Council created a rate stabilization fund during FY 2018. This has allowed the Town to keep electric rates stable, and not pass along the 1.2 percent increase that went into effect in April, 2019 to our customers. In April 2020, ElectriCities reduced the wholesale rate by 1.2 percent, again allowing Smithfield to keep its rates stable. UFS completed a refresher study of electric rates in March of 2021. Several nominal increases and decreases are recommended and included in the proposed fee schedule. These rate changes leave the Town's electric



revenue projections unchanged but move our rates closer to cost of service for each customer.

Also included in the FY 2022 budget proposal are the following capital items for the Electric Department:

- \$100,000 Advanced Metering Infrastructure (AMI)
- \$75,000 For the completion of a new bucket truck
- \$50,000 Municipal Battery Analysis
- \$30,000 Shelter Enclosure

### **Debt Financing**

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

#### **Debt Service; June 30, 2021**

<b>General Fund Description</b>	<b>Lender</b>	<b>Orig. Loan Amount</b>	<b>Interest Rate</b>	<b>Terms-YRS</b>	<b>Loan Date</b>	<b>Maturity Date</b>
Dump Truck and Fire Dept SUV	FCB	88,500	3.11%	5	01/02/20	01/02/25
Police Department Expansion	UCB	784,572	2.13%	15	04/15/21	01/08/36
Aquatic Center-Town	FCB	3,375,000	2.92%	15	06/01/13	11/15/27
Aquatic Center-FOP	FCB	2,250,000	2.92%	15	06/01/13	01/28/28
Hook Leaf Truck	BB&T	199,345	2.15%	5	01/02/20	01/02/25
Ladder Truck	USDA	1,126,105	3.875%	20	07/01/19	07/01/39
Smithfield Crossing	USDA	2,806,400	3.75%	30	07/28/14	07/28/44
Fire Engine 3	KS Bank	492,000	3%	12	07/2017	07/15/29
Garbage Truck	KS Bank	195,000	3%	6	07/2017	07/15/23
<b>Water/Sewer Fund</b>						
Booker Dairy Road Project	BB&T	2,037,249	2.03%	5	3/23/17	03/23/22
I&I/Sand Removal	Four Oaks	1,430,000	2.9%	10	02/24/16	02/24/26
Multiple Water and Sewer	BB&T	1,181,500	2.06%	10	04/01/16	10/01/26
<b>Electric Fund</b>						
Substation Loan	Southern	3,432,596	2.89%	12	08/15/15	08/15/27

While this is the Manager's Budget Message to the Mayor and Town Council, the input and efforts put into its creation should be attributed to all Town department heads and their staff, with special recognition given to Greg Siler and Shannan Parrish. While this budget proposal for FY 2021-22 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 1, 2021 at 7:00 pm at Town Hall to promote further discussion.

  
Michael L. Scott, Town Manager

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Items amended after Budget was proposed and prior to adoption:

- \$1,000 added to Non-Departmental, 10-10-4110-5300-5706, "Local School Support"
- \$42,000 added to Fire Department, 10-20-5300-5100-0210, "Salaries/ Part-Time"
- \$12,000 reduced from PW General Services, 10-60-5500-5100-0200, "Salaries and Wages"
- \$31,000 reduced from General Fund Contingency, 10-00-9990-5300-0000
- \$50,000 moved from Electric "Capital Outlay", 31-72-7230-5700-7400, to "Transfer to Electric Capital Projects Funds"/AMI Load Management, 31-76-7230-5970-9102



**Financial Policy Guidelines For:**

**Town of Smithfield, North Carolina**

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

**Review Scheduled: Annually or as needed**

**Approval Needed: Town Council**

**Adopted: 12-4-12**

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## **I. FINANCIAL POLICY GUIDELINES – OBJECTIVES**

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

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

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

## **II. FUND BALANCE POLICIES**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**TOWN OF SMITHFIELD  
BUDGET ORDINANCE  
FY 2021-2022**

BE IT ORDAINED by the Town Council of the Town of Smithfield, North Carolina, meeting in Smithfield, North Carolina this 1st day of June, 2021, 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, 2021 and ending June 30, 2022:

Current & Prior Year Property Taxes	7,058,800
Sales and Services	2,178,700
Licenses, Permits and Fees	104,900
Unrestricted Intergovernmental Revenues	3,757,000
Restricted Intergovernmental Revenues	619,756
Investment Earnings	10,000
Loan Proceeds	-
Other	856,197
Fund Balance Appropriated	613,305
	15,198,658

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, 2021 and ending June 30, 2022 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

General Government	539,231
Non-Departmental	861,245
Debt Service	884,114
Finance	153,973
Planning	331,410
Police	4,511,777
Fire	2,230,002
General Services	630,992
Streets	643,836
Garage	153,738
Powell Bill	300,000
Sanitation	1,427,540
Parks/Recreation	1,056,007
Aquatics Center	1,036,808
Sarah Yard Community Center	57,550
Stormwater	106,911
Contingency	273,524
	15,198,658

**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, 2021 and ending June 30, 2022:

Water Sales	4,592,930
Sewer Sales	4,600,000
Investment Earnings	5,000
Other Revenues	193,000
Fund Balance Appropriated	-
	<hr/>
	9,390,930

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, 2021 and ending June 30, 2022 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Treatment Plant	2,148,175
Water and Sewer Distribution	6,382,733
Debt Service	611,163
Contingency	248,859
	<hr/>
	9,390,930

**Section III. Electric**

It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Electric Sales	16,300,000
Penalties	100,000
Investment Earnings	22,000
Other Revenues	158,000
Fund Balance Appropriated	155,000
	<hr/>
	16,735,000

The following amounts are hereby appropriated in the Electric Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2021 and ending June 30, 2022 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Electric Dept. Operation	16,108,735
Debt Service	342,586
Contingency	283,679
	<hr/>
	16,735,000

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

It is estimated that the following revenues will be available in the J.B. George Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Interest	396
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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, 2021 and ending June 30, 2022 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Special Projects	396
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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, 2021 and ending June 30, 2022:

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

The following amounts are hereby appropriated in the Firemen's Relief Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2021 and ending June 30, 2022 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

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

It is estimated that the following revenues will be available in the Fire District Tax Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Smithfield Fire District Tax	150,000
Motor Vehicle Tax	18,000
Taxes	7,400
	<hr/>
	175,400

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, 2021 and ending June 30, 2022 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Transfer to General Fund	175,400
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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, 2021 and ending June 30, 2022:

Loan (Knuckleboom Truck)	160,000
Transfer from General Fund (Mower)	<u>132,000</u>
	292,000

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, 2021 and ending June 30, 2022, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Knuckleboom Truck	160,000
Tractor Mower with Enclosed Cab	<u>132,000</u>
	292,000

**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, 2021 and ending June 30, 2022:

Transfer from W/S Fund (Dept. 7200)	250,000
Transfer from W/S Fund (Dept. 7220)	<u>1,200,000</u>
	1,450,000

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, 2021 and ending June 30, 2022, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

East Smithfield Water System Improvement	250,000
Water Lines Upgrade	100,000
AMI - Nextgrid Metering	300,000
I&I S&W Smithfield	250,000
Upgrade Lift Station Repair (5 & 11)	150,000
16" Water Line Along Durwood Stephenson (Phase3)	200,000
NC Hwy 10 Force Main	<u>200,000</u>
	1,450,000

**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, 2021 and ending June 30, 2022:

Transfer from Electric Fund	550,000
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The following amounts are hereby appropriated in the Electric Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2021 and ending June 30, 2022, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Voltage Conversion	400,000
AMI/Load Management	150,000
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	550,000



**Section XI Tax Rate Established**

An Ad Valorem Tax Rate of \$.57 per \$100 at full valuation based on estimated 99.7% tax collection percentage is hereby established as the official tax rate for the Town of Smithfield for the fiscal year 2021-2022. 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 2021-2022 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 2021-2022**  
**DEPARTMENTAL FEE SCHEDULE**  
*Adopted June 1, 2021*

**Property Tax Rate**

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

**Administrative Services**

**Miscellaneous Fees and Charges**

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

CD Copy.....\$1.50  
 This fee is for the cost of the CD

Reproduction of a video copy of any Town Council Meeting..... \$2.00  
 This fee is for the cost of the DVD only.

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

Flash Drives – Actual cost of the Flash Drive

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

**Cemetery Services**

**Mausoleum Crypts**

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

**Lot Sales: Sunset Memorial Park**

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

**Lot Sales: Riverside Extension Cemetery**

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

**Public Works**

**Overgrown Lot Clearance**

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

**Fire Department Fees**

**Fire Inspections (all occupancies)**

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

**Special Permits**

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

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

**Citations**

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

**Mileage Reimbursement**

Rate (Federal) .....	Per Federal Rate Schedule
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**Parks/Recreation**

<b><u>Late registration Fee</u></b> .....	\$10.00
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**Sarah Yard Community Center Admission**

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

<b><u>Administration Fee for Participant Withdrawal Without Cause</u></b> .....	\$10.00
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**Adult Team Sports**

**Team**

Softball .....	\$475.00
Basketball.....	\$475.00
Volleyball.....	\$475.00

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

Scholarships are available based on need.

Multiple child discount – Only applies during the same sport season

25% discount for the 1<sup>st</sup> additional child

50% for each additional child after the 1<sup>st</sup> additional child

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 Rental** (includes club teams, i.e. AAU, etc.)

Up to 2 hours (day hours) - Resident.....\$25.00

Up to 2 hours (day hours) - Nonresident .....\$50.00

Up to 2 hours (night hours) - Resident .....\$40.00

Up to 2 hours (night hours) - Nonresident.....\$80.00

2 - 4 hours - Resident (day hours) .....\$45.00

2 - 4 hours - Nonresident (day hours).....\$90.00

2 - 4 hours - Resident (night hours).....\$90.00

2 - 4 hours - Nonresident (night hours) .....\$150.00

4 hours - All Day - Resident.....\$150.00

4 hours - All Day - Nonresident .....\$220.00

**Field/Game Set Up Fees**

Baseball/Softball ..... \$30.00

Soccer .....\$50.00

**Tournaments Fee for Resident** ..... \$175.00/day/field  
or ½ of gate admission if charged

**Tournament Fee for Nonresident**..... \$200.00 /day/field  
or ½ of gate admission if charged

**\*\$200.00 Deposit for Tournament Field Rental – NON-REFUNDABLE**

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

Up to 2 hours - Resident..... \$25.00

Up to 2 hours - Nonresident ..... \$50.00

2 - 4 hours - Resident..... \$50.00

2 - 4 hours - Nonresident .....	\$100.00
4 hours - All Day - Resident .....	\$80.00
4 hours - All Day - Nonresident .....	\$160.00

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

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

**LARGE PICNIC SHELTERS / (Rotary)**

**(1/2 Shelter Rates Available for Less than 50 People)**

**Up to 2 hours:**

**1/2 Shelter**

Resident.....	\$40.00
Nonresident .....	\$80.00

**Entire Shelter**

Resident .....	\$75.00
Nonresident .....	\$150.00

**Up to 4 hours:**

**1/2 Shelter**

Resident.....	\$60.00
Nonresident .....	\$120.00

**Entire Shelter**

Resident.....	\$90.00
Nonresident .....	\$180.00

**Up to 8 hours:**

**Entire Shelter**

Resident.....	\$125.00
Nonresident .....	\$250.00

**Town Hall Park Use**

**Up to 2 hours:**

Resident.....	\$25.00
Nonresident .....	\$50.00

**Rental fee for 2-4 hours**

Resident.....	\$35.00
Nonresident .....	\$70.00

**Rental fee for 4-8 hours**

Resident.....	\$60.00
Nonresident .....	\$120.00

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

## 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

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

*New rates apply upon renewal of contract*

### Daily Admission

#### **Children 2 and under**

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

#### **Youth 3 – 17**

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

#### **Adult 18-58**

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

#### **Seniors 59+**

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

### Punch Cards – 10 Visits

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

**Special Membership Rates**

**Johnston Community College Student Membership Rates**

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

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

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

**Aquatics Program Fees**

**Swim Lessons**

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

**3 Lessons**

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

**5 Lessons**

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

**Summer Swim Team**

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

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

**SRAC Programs**

**Birthday Pool Parties/ Multipurpose Room**

Resident ..... \$125.00/ Up to 35 guests  
Nonresident.....\$165.00/ Up to 35 guests  
\$50 Non-Refundable Deposit due at time of Booking

**Birthday Pool Parties / Banquet Room**

Resident ..... \$175.00 / 36 guests and above  
Nonresident.....\$ 215.00 / 36 guests and above  
\$50 Non-Refundable Deposit due at time of Booking

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

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

**Facility Rental Rates**

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

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

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

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

**Banquet Room and Catering Kitchen**

\$85.00 hour  
 \$40.00 Custodial Fee  
 Deposit fee to book is ½ of Rental Fee, and is Non-Refundable

**COMMERCIAL RENTAL FEE**

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

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

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

**SRAC Pottery Studio**

Pottery Studio – 6 Month Membership Resident ...\$125.00  
 Pottery Studio – 6 Month Membership Non-Resident.....\$165.00  
 (SRAC members get 10% off.)

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

**Planning & Zoning Fees**

**Application Fees:**

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



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

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

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

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

**Other Fees**

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

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

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

**Recording Fees**

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

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

## Police Department

### Animal Control

#### License Tax and Tag:

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

#### Violations:

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

#### Violation of Animal at Large:

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

#### Violation of Tethering Ordinance

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

#### Parking Violations

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

#### Taxicab Regulation

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

**Solid Waste Collection**

**Residential**

Standard Collection, Monthly Fee ..... \$17.24 (one roll-out container)  
Additional Roll-out Container (standard) ..... \$17.24(each container)  
Backyard Collection, Monthly Fee ..... \$22.24(one roll-out container)  
Additional Roll-out Container (backyard) ..... \$22.24(each container)  
Backyard Collection, Disabled / Age 70 + ..... \$17.24(one roll-out container)  
Yard Debris Collection, Monthly Fee.....\$11.00(required)  
Large Pile(s) of Debris Pickup.....\$90.00(per truck load = 8 cubic yards)

**Churches /Non-Profit**

Standard Pickup, Monthly Fee .....\$17.24(two roll-out containers)  
Additional Solid Waste Roll-out Container (standard pickup) ..... \$17.24(each container)  
Backyard Pickup, Monthly Fee .....21.24(two roll-out containers)  
Additional Solid Waste Roll-out Container (backyard pickup) ..... \$21.24(each container)  
Yard Debris Collection, Monthly Fee .....\$11.00(required)  
Large Pile(s) of Debris Pickup ..... \$90.00(per truck load = 8 cubic yards)

**Public Utilities Services**

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

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

**Initial and Transfer Service Fees**

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

**Water Meter Set**

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

**Credits**

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

**Sewer Tap Fees** (Base fee)

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

**Water Tap Fees** (Base fee)

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

**System Development Fees**

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

**Irrigation (using split yoke)**

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

**Fire Sprinkler Fees**

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

**Water Rates**

**Basic Charge**

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

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

<u>Residential Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 4,000 Gallons	\$4.19	\$8.38

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

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

<b>Residential Irrigation Customers</b>	<b>Inside City</b>	<b>Outside City</b>
<b>Usage</b>	<b>Rate</b>	<b>Rate</b>
First 3,000 Gallons	\$6.46	\$12.92
Next 17,000 Gallons	\$7.16	\$14.32
All Over 20,000 Gallons	\$8.05	\$16.10

<b>Commercial Irrigation Customers</b>	<b>Inside City</b>	<b>Outside City</b>
<b>Usage</b>	<b>Rate</b>	<b>Rate</b>
First 3,000 Gallons	\$6.46	\$12.92
Next 27,000 Gallons	\$7.16	\$14.32
All Over 30,000 Gallons	\$8.05	\$16.10

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

**Johnston County Wholesale Rate**

\$2.35 per 1000 Gallons

**Sewer Rates**

**Basic Charge**

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

<b>Consumption Charges</b>	<b>Inside City</b>	<b>Outside City</b>
	<b>Rate</b>	<b>Rate</b>
Residential Customer	\$9.13	\$18.26
Non-Residential Customer	\$11.65	\$23.30

**PENALTIES**

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

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

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

<b>Minor Violation(s) in any successive 6-month calendar time period</b>			
	<b>1st Offense</b>	<b>2nd Offense</b>	<b>3rd Offense &amp; thereafter</b>
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
<b>Moderate Violation(s) in any successive 6-month calendar time period</b>			
	<b>1st Offense</b>	<b>2nd Offense</b>	<b>3rd Offense &amp; thereafter</b>
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
<b>Major Violation at any time</b>			
Source of sewer blockage	Civil penalty (Explained below) \$1,500 and possible termination of service		
Source of sanitary sewer overflow			
Falsification of records			

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

**Civil Penalties for Major Violations**

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

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

## **Electric Rates**

### **Residential Service (RS1)**

#### **I Availability**

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

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

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

#### **II Monthly Rate**

**A. Basic Customer Charge:** \$12.00

- B. Energy Charge:** \$0.09235 kWh
- C. Purchased Power Adjustment Charge:**  
The monthly bill may include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale purchased power costs fully.
- D. Three-Phase Service Basic Charge (RS4):** \$20.00
- E. Minimum Charge:**  
The monthly minimum charge shall be the "Basic Customer Charge."
- F.** When applicable, North Carolina sales tax will be added to all charges listed above.

**III Excess Facilities**

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

**IV Payments**

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of thirty (30) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

**VI General**

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

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

**I Availability**

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

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

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

**II Monthly Rate**



- A. **Basic Customer Charge:** \$18.00
- B. **KWh Energy Charge:** On-Peak \$.09235 kWh  
Off-Peak \$.04717 kWh
- C. **On-Peak kW Demand Charge:** \$6.62 /kW
- E. **Minimum Charge:**  
The minimum charge shall be the "Basic Customer Charge."
- F. When applicable, North Carolina sales tax will be added to all charges listed above.

**III Determination of On-Peak**

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

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

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

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

**IV Excess Facilities**

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

**V Payments**

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of thirty (30) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

**VII Load Management**

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

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

## VIII Contract Period

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

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

### I Availability

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

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

### II Monthly Rate

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

**B. Energy Charge:**  
First 2,500 kWh \$.06394/kWh  
All Additional kWh \$.06394/kWh

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

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

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

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

### III Contract Demand

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

### IV Billing Demand

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

**V Excess Facilities**

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

**VI Payments**

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of thirty (30) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

**VII Contract Period**

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

**VIII General**

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

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

**I Availability**

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

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

**II Monthly Rate**

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

<b>B. Energy Charge:</b>	
First 1,500 kWh	\$ .10671/kWh
Next 2,500 kWh	\$ .0900/kWh
All Additional kWh over 4,000	\$ .0900/kWh

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

**D. Minimum Charge:**

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

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

**III Contract Demand**

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

**IV Billing Demand**

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

**V Excess Facilities**

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

**VI Payments**

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of thirty (30) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

**VII Contract Period**

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

**VIII General**

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

**Commercial Time-of-Use**

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

**I Availability**

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

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

## II Monthly Rate

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

## III Contract Demand

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

## IV Determination of kW Demand

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

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

## V Excess Facilities

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

## VI Payments

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of thirty (30) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

## VII Contract Period

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

## VIII General

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

### Large General Service Electric Rate Code LG1

#### I Availability

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

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

#### II Monthly Rate

- A. **Basic Customer Charge:** \$513.95
- B. **kW Demand Charge:** \$19.00/kW
- C. **Energy Charge:** \$.0616/kWh

D. **Purchased Power Adjustment Charge:**

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

E. **Minimum Charge:**

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

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

#### III Contract Demand

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

#### IV Determination of kW Demand

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

## **V Excess Facilities**

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

## **VI Payments**

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of thirty (30) 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**

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

applicable for the Town to recover wholesale power costs fully.

**E. 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 thirty (30) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

**VIII Contract Period**

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

**IX General**

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



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

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

### **I Availability**

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

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

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

### **II Monthly Rate reduction**

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

Number of New Full-Time Equivalent  
Jobs Brought to Smithfield and  
Employed by applicant

	Applicable Period
10 jobs	1 year
20 jobs	2 years
30 jobs	3 years
40 jobs	4 years
50 jobs	5 years

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

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

Note: The applicant must install a load-shedding generator for CP load-shedding concurrent with their expansion. Smithfield's CP load-shedding Rate Codes offer a very

significant demand and energy charge price reduction and hence significantly lower monthly bills to its commercial and industrial Rate Code classes that take advantage of this option. Taken together, this Rider with the CP load-shedding Rate Code classes offers some of the lowest electric rates available in the State and region.

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

**I Availability**

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

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

**II Monthly Rate**

- A. Basic Customer Charge:** \$650.00
- B. kW Demand Charge:**
  - Coincident Peak Demand \$15.25/kW
  - Excess Charge \$2.50/kW
- C. Energy Charge:** \$.04209/kWh
- D. Purchased Power Adjustment Charge:**

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

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

**III Contract Demand**

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

**IV Determination of kW Demand**

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

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

## **V Notification by Town**

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

## **VI Excess Facilities**

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

## **VII Payments**

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of thirty (30) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

## **VIII Contract Period**

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

## **IX General**

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

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

### **I Availability**

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

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

## **II Monthly Rate**

**A. Basic Customer Charge:** \$35.00 Three-phase; \$18.00 Single Phase

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

**B. Energy Charge:** \$.07738 /kWh

**C. Purchased Power Adjustment Charge:**

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

**D. Minimum Charge:**

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

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

## **III Contract Demand**

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

## **IV Billing Demand**

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

## **V Excess Facilities**

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

## **VI Payments**

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of thirty (30) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

## **VII Contract Period**

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

## **VIII General**

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

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

## **Load Management Rider**

### **I Availability**

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

### **II Monthly Credit**

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

### **III Appliance Criteria**

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

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

### **IV Installation of Switches**

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

### **V Removal of Switches**

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

### **VI Load Management**

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

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

## **RENEWABLE ENERGY GENERATION RIDER- RR1**

### **I Availability:**

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

### **II Applicability:**

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

### **III Type of Service:**

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

### **IV Monthly Credit:**

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

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

### **V Minimum Charge**

None

### **VI Payments:**

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

### **VII Adjustments:**

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

### **VIII Special Conditions:**

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

#### **IX Contract Period:**

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

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

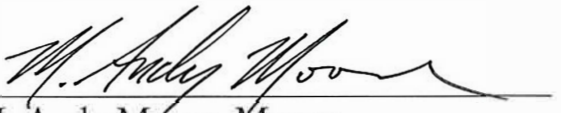
Rate Schedule for Area Lights:

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



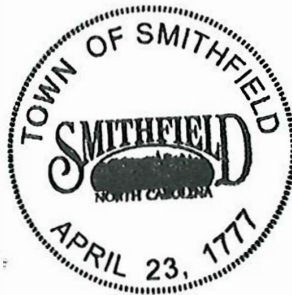
*Adopted this the 1st day of June, 2021*

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

  
M. Andy Moore, Mayor

ATTEST:

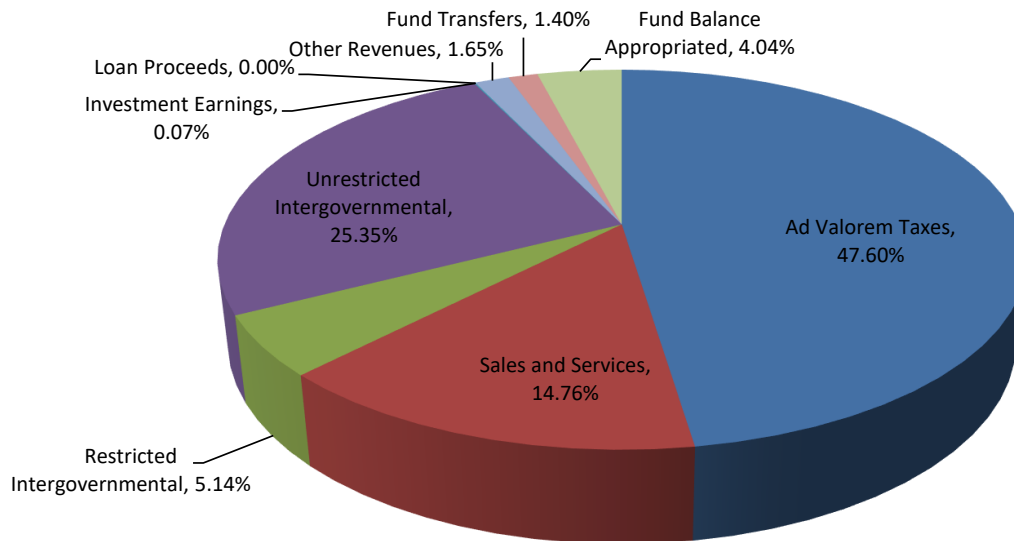
  
Shannan L. Parrish, Town Clerk



## General Revenues by Source

Function	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimate	FY 21-22 Budget	Percent Change
Ad Valorem Taxes	\$7,190,127	\$7,198,400	\$7,228,600	\$7,234,200	0%
Sales and Services	\$2,344,257	\$2,294,236	\$2,009,000	\$2,243,900	-2%
Restricted Intergovernmental	\$742,724	\$530,815	\$699,800	\$781,106	47%
Unrestricted Intergovernmental	\$3,871,752	\$3,276,000	\$3,804,000	\$3,853,000	18%
Investment Earnings	\$47,143	\$25,000	\$12,900	\$10,000	-60%
Loan Proceeds	\$0	\$0	\$0	\$0	#DIV/0!
Other Revenues	\$462,709	\$305,557	\$730,000	\$250,357	-18%
Fund Transfers	\$86,214	\$86,214	\$88,500	\$212,790	147%
Fund Balance Appropriated	\$0	\$1,020,500	\$0	\$613,305	-40%
<b>Total</b>	<b>\$14,744,926</b>	<b>\$14,736,722</b>	<b>\$14,572,800</b>	<b>\$15,198,658</b>	<b>3.13%</b>

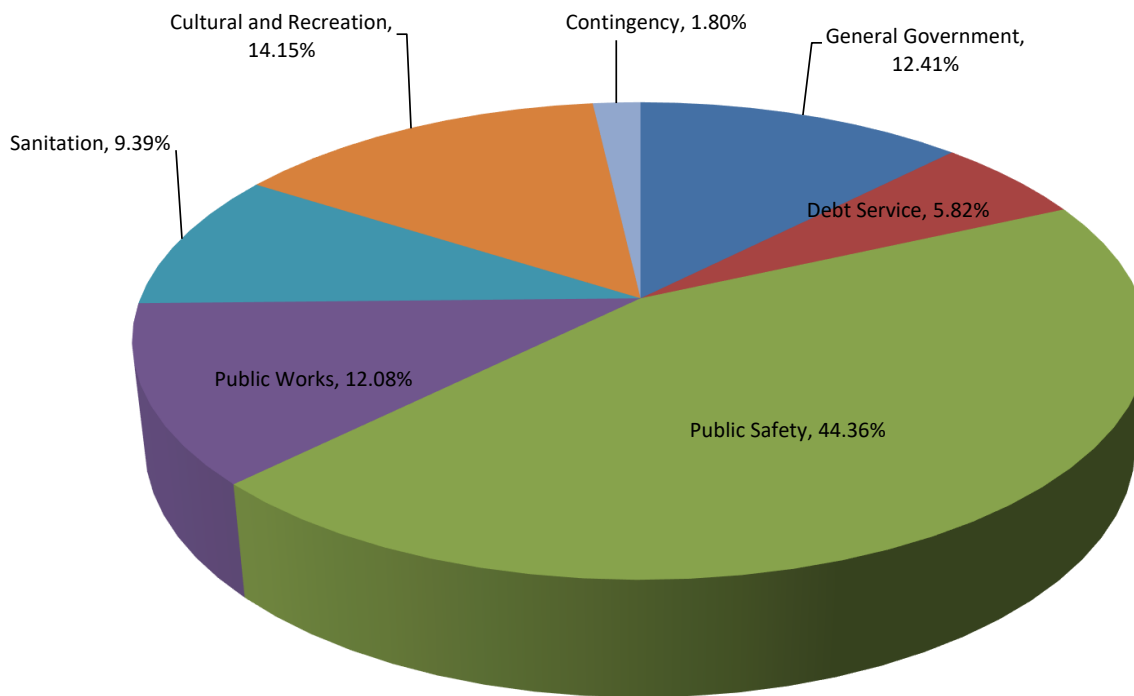
### General Fund Revenues by Source FY21-22



## General Fund Expenditures by Function

Function	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimate	FY 21-22 Budget	Percent Change
General Government	\$1,718,377	\$1,769,567	\$1,711,587	\$1,885,859	6.6%
Debt Service	\$843,342	\$920,953	\$1,023,638	\$884,114	-4.0%
Public Safety	\$5,826,870	\$6,815,872	\$6,725,000	\$6,741,779	-1.1%
Public Works	\$2,240,752	\$1,399,951	\$1,629,450	\$1,835,477	31.1%
Sanitation	\$1,172,949	\$1,330,260	\$1,400,000	\$1,427,540	7.3%
Cultural and Recreation	\$2,238,218	\$2,098,130	\$1,846,000	\$2,150,365	2.5%
Contingency	\$0	\$401,989	\$0	\$273,524	-32.0%
<b>Total</b>	<b>\$14,040,508</b>	<b>\$14,736,722</b>	<b>\$14,335,675</b>	<b>\$15,198,658</b>	<b>3.1%</b>

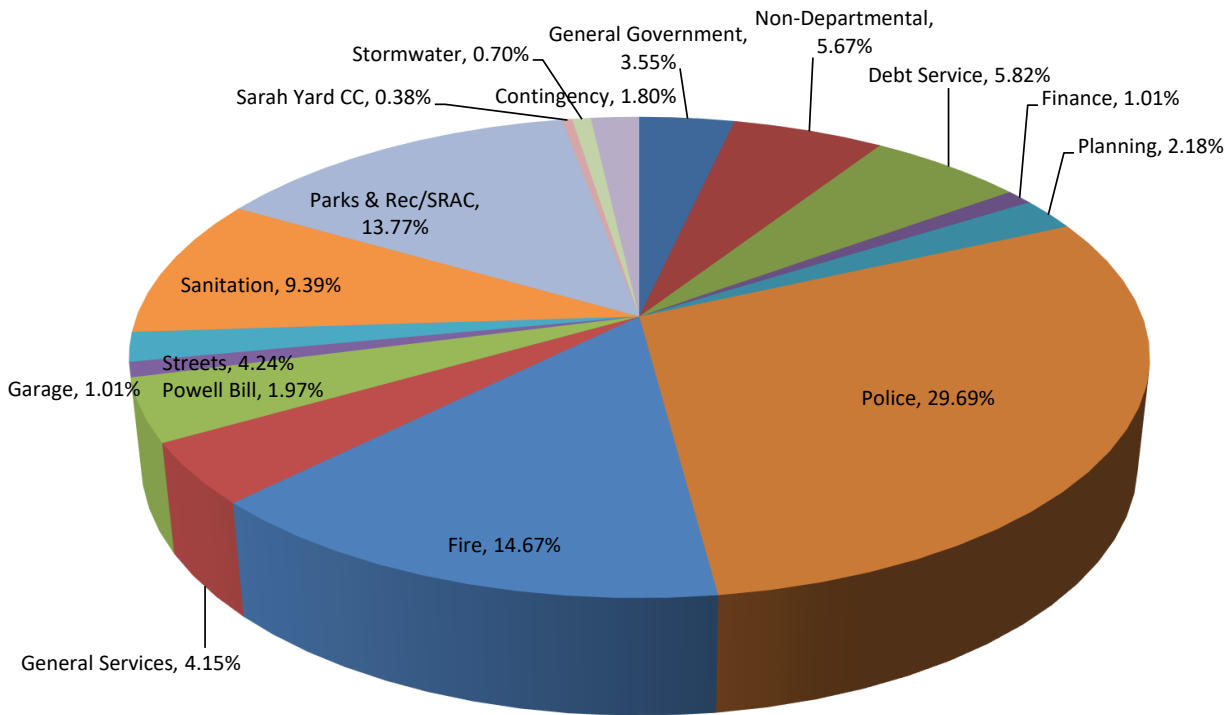
**General Fund Expenditures by Function FY21-22**



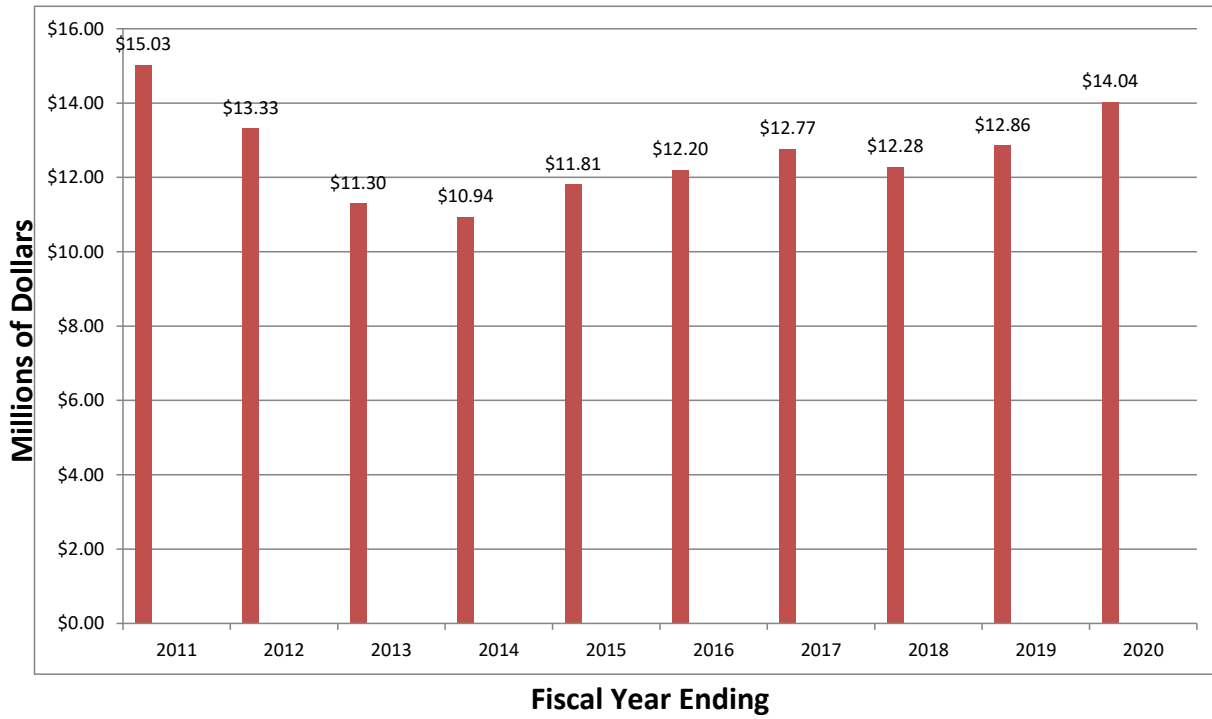
## General Fund Expenditures by Department

Function	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimate	FY 21-22 Budget	Percent Change
General Government	\$439,801	\$448,130	\$440,000	\$539,231	20.3%
Non-Departmental	\$868,076	\$863,780	\$844,537	\$861,245	-0.3%
Debt Service	\$843,342	\$920,953	\$1,023,638	\$884,114	-4.0%
Finance	\$99,727	\$133,015	\$107,050	\$153,973	15.8%
Planning	\$310,773	\$324,642	\$320,000	\$331,410	2.1%
Police	\$3,678,379	\$4,036,009	\$3,925,000	\$4,511,777	11.8%
Fire	\$2,148,491	\$2,779,863	\$2,800,000	\$2,230,002	-19.8%
General Services	\$562,848	\$545,716	\$754,650	\$630,992	15.6%
Streets	\$1,257,723	\$484,705	\$465,000	\$643,836	32.8%
Garage	\$98,329	\$95,215	\$104,000	\$153,738	61.5%
Powell Bill	\$321,852	\$274,315	\$305,800	\$300,000	9.4%
Sanitation	\$1,172,949	\$1,330,260	\$1,400,000	\$1,427,540	7.3%
Parks & Rec/SRAC	\$2,203,528	\$2,021,520	\$1,775,000	\$2,092,815	3.5%
Sarah Yard CC	\$34,690	\$76,610	\$71,000	\$57,550	-24.9%
Stormwater	\$0	\$0	\$0	\$106,911	#DIV/0!
Contingency	\$0	\$401,989	\$0	\$273,524	-32.0%
<b>Total</b>	<b>\$14,040,508</b>	<b>\$14,736,722</b>	<b>\$14,335,675</b>	<b>\$15,198,658</b>	<b>3.1%</b>

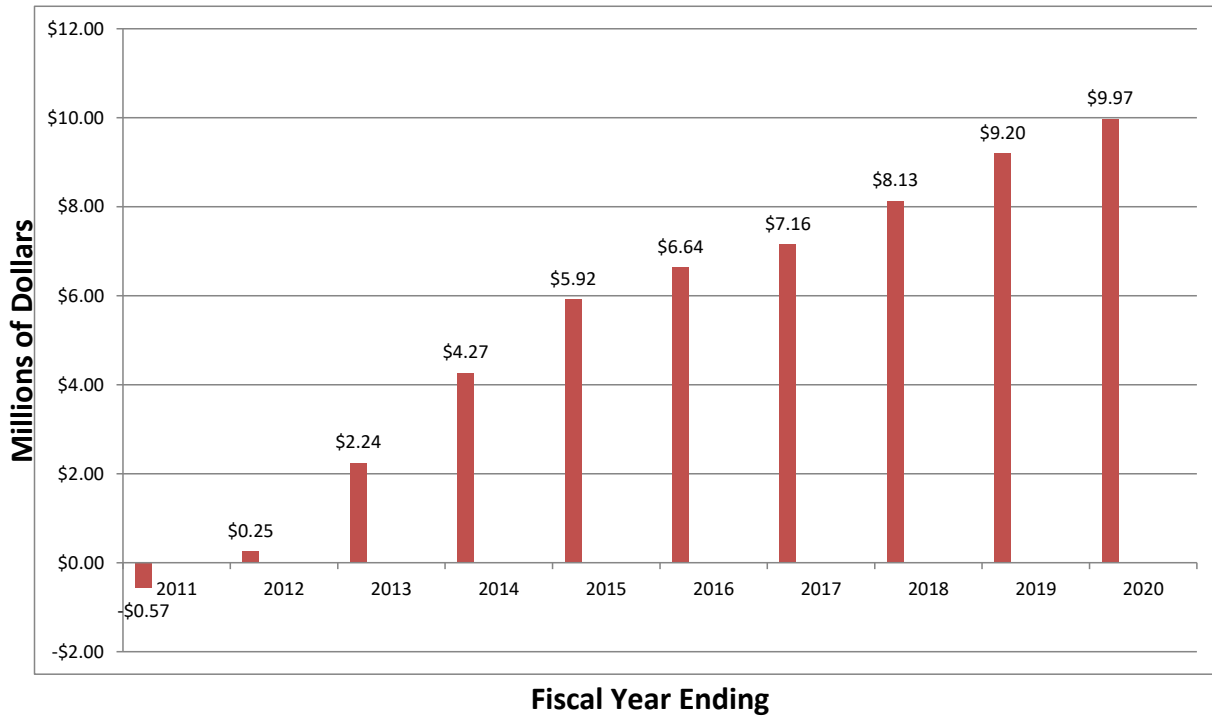
**General Fund Expenditures by Department FY21-22**



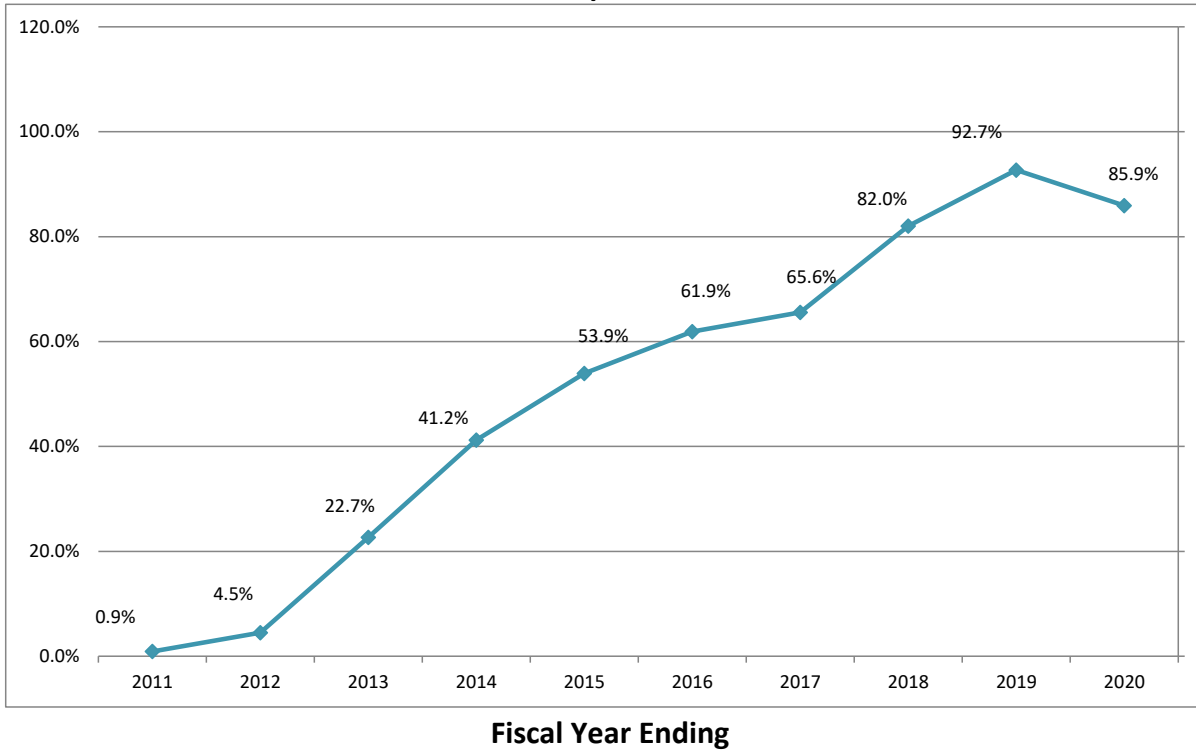
### Dollar Amount (Actual) of Governmental Funds Expenditures



**Dollar Amount of Governmental Funds  
Unassigned Fund Balance (Millions)**



**Governmental Fund  
Fund Balance As A Percentage of General  
Fund Expenditures**



Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
General Fund Revenues:	\$ 14,464,886	\$ 14,744,924	\$ 14,736,722	\$ 14,425,657	\$ 15,198,658
Less Expenses:					
General Government:	\$ 406,477	\$ 439,800	\$ 448,130	\$ 455,274	\$ 539,231
Non - Departmental:	\$ 908,933	\$ 868,076	\$ 863,780	\$ 851,280	\$ 861,245
Debt Service:	\$ 1,003,306	\$ 843,342	\$ 920,953	\$ 921,000	\$ 884,114
Finance:	\$ 100,597	\$ 99,727	\$ 133,015	\$ 99,890	\$ 153,973
Planning:	\$ 471,019	\$ 310,773	\$ 324,642	\$ 324,592	\$ 331,410
Police:	\$ 3,412,257	\$ 3,678,380	\$ 4,036,009	\$ 3,318,216	\$ 4,511,777
Fire:	\$ 2,116,822	\$ 2,148,491	\$ 2,779,863	\$ 2,193,308	\$ 2,230,002
PW -General Services:	\$ 468,935	\$ 562,848	\$ 545,716	\$ 550,596	\$ 630,992
PW-Streets:	\$ 431,719	\$ 1,234,502	\$ 460,705	\$ 546,304	\$ 643,836
PW-Garage:	\$ 83,872	\$ 98,330	\$ 95,215	\$ 97,111	\$ 153,738
PW-Powell Bill:	\$ 453,792	\$ 321,851	\$ 274,315	\$ 247,940	\$ 300,000
PW-Sanitation:	\$ 1,104,501	\$ 1,172,949	\$ 1,330,260	\$ 1,356,810	\$ 1,427,540
Recreation:	\$ 877,776	\$ 1,350,145	\$ 905,630	\$ 786,116	\$ 1,056,007
Aquatic Center:	\$ 965,560	\$ 853,385	\$ 1,115,890	\$ 858,428	\$ 1,036,808
SYCC	\$ 29,961	\$ 34,691	\$ 76,610	\$ 60,132	\$ 57,550
Stormwater	\$ 18,602	\$ 23,222	\$ 24,000	\$ 44,000	\$ 106,911
Contingency:	\$ 335,191	\$ 272,128	\$ 401,989	\$ 391,500	\$ 273,524

Amount Revenues Over (Under) Expenditures: \$ 1,294,170 \$ 812,048 \$ 100,610 \$ 1,675,232 \$ -

Water/Sewer Revenues:	\$ 8,989,589	\$ 9,575,587	\$ 9,136,830	\$ 9,907,700	\$ 9,390,930
Less Expenses:					
Water Plant:	\$ 2,196,687	\$ 1,891,262	\$ 2,409,102	\$ 2,373,175	\$ 2,148,175
Water/Sewer Distribution:	\$ 5,401,576	\$ 5,347,145	\$ 5,756,590	\$ 6,162,527	\$ 6,382,733
Debt Service:	\$ 1,382,894	\$ 653,714	\$ 611,133	\$ 611,133	\$ 611,163
Contingency:	\$ 313,763	\$ 313,676	\$ 360,005	\$ 327,000	\$ 248,859
Amount Revenues Over (Under) Expenditures:	\$ (305,331)	\$ 1,369,790	\$ -	\$ 433,865	\$ -

Electric Revenues:	\$ 16,484,815	\$ 15,124,314	\$ 16,564,000	\$ 16,467,200	\$ 16,735,000
Less Expenses:					
Electric Utility:	\$ 15,652,173	\$ 15,011,919	\$ 15,889,750	\$ 15,825,450	\$ 16,108,735
Electric Debt Service:	\$ 359,970	\$ 351,307	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:	\$ -	\$ -	\$ 331,664	\$ 25,850	\$ 283,679
Amount Revenues Over (Under) Expenditures:	\$ 472,672	\$ (238,912)	\$ -	\$ 273,314	\$ -



# General Fund

Acct. Number	Account Description	FY 19 Actual		FY 20 Actual		FY 21 Adopted Budget		FY 22 Adopted Budget	
<b>General Fund Revenues:</b>									
10-00-3100-3100-1000	CURRENT YEAR TAXES	\$ 5,600,093	\$ 6,310,839	\$ 6,350,000	\$ 6,364,000	\$ 6,364,000	\$ 6,362,000	\$ 6,362,000	\$ 6,362,000
10-00-3100-3100-1200	DOWNTOWN TAX DISTRICT	\$ 92,393	\$ 92,548	\$ 95,000	\$ 92,300	\$ 95,000	\$ 92,300	\$ 92,300	\$ 92,300
10-00-3100-3100-1400	CUR YR MOTOR VEH TAXES	\$ 579,087	\$ 600,273	\$ 575,000	\$ 630,000	\$ 575,000	\$ 630,000	\$ 590,000	\$ 590,000
10-00-3100-3101-0100	PRIOR YEAR TAXES (COUNTY)	\$ 7,319	\$ (521)	\$ 3,000	\$ (5,800)	\$ 3,000	\$ (5,800)	\$ 7,000	\$ 7,000
10-00-3100-3101-0120	PRIOR YR DOWNTOWN	\$ 11,480	\$ 11,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-00-3100-3104-0101	PENALTIES & INTEREST	\$ 671	\$ -	\$ 2,000	\$ 8,000	\$ 2,000	\$ 8,000	\$ 7,500	\$ 7,500
10-00-3110-3110-0001	SOLID WASTE DISPOSAL TAX	\$ 7,924	\$ 8,684	\$ 7,000	\$ 8,600	\$ 7,000	\$ 8,600	\$ 8,000	\$ 8,000
10-00-3110-3110-0100	LOCAL OPTION SALES TAX	\$ 2,715,173	\$ 2,717,717	\$ 2,147,000	\$ 2,795,000	\$ 2,147,000	\$ 2,795,000	\$ 2,710,000	\$ 2,710,000
10-00-3110-3113-1220	EXISE TAX RENTAL VEHICLES	\$ 18,186	\$ 26,103	\$ 21,000	\$ 25,000	\$ 21,000	\$ 25,000	\$ 23,000	\$ 23,000
10-00-3110-3114-0122	PRIVILEGE LICENSES	\$ 1,460	\$ 850	\$ 1,600	\$ 900	\$ 1,600	\$ 900	\$ 900	\$ 900
10-00-3200-3201-0100	FRANCHISE TAX	\$ 1,005,769	\$ 980,022	\$ 975,000	\$ 955,000	\$ 975,000	\$ 955,000	\$ 975,000	\$ 975,000
10-00-3200-3202-0101	BEER AND WINE TAX	\$ 49,007	\$ 49,170	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000
10-00-3460-3100-0000	OCCUPANCY & TOURISM DEV TAX	\$ 288,289	\$ 232,530	\$ 200,000	\$ 192,000	\$ 200,000	\$ 192,000	\$ 200,000	\$ 200,000
10-00-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 45,751	\$ 47,143	\$ 25,000	\$ 10,000	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000
10-10-3300-3307-0000	GRANT - FEMA	\$ 115,867	\$ 189,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3300-3307-0010	GRANT - CARES ACT	\$ -	\$ -	\$ -	\$ 421,535	\$ -	\$ 421,535	\$ -	\$ -
10-10-3300-3307-0020	GRANT - JC VISITORS BUREAU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,000	\$ 74,000
10-10-3300-3307-0030	GRANT - REVITALIZATION (WIFI)	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
10-10-3300-3307-0100	GRANT - GOLDEN LEAF (STORM WATER)	\$ 38,176	\$ 27,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3400-3400-0001	SIGN PERMITS	\$ 1,375	\$ 2,600	\$ 1,500	\$ 2,500	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500
10-10-3400-3400-0002	ZONING PERMIT	\$ 14,175	\$ 15,610	\$ 16,000	\$ 13,000	\$ 16,000	\$ 13,000	\$ 15,000	\$ 15,000
10-10-3400-3400-0003	SPECIAL USE FEE	\$ 4,900	\$ 2,500	\$ 1,800	\$ 2,500	\$ 1,800	\$ 2,500	\$ 2,000	\$ 2,000
10-10-3400-3400-0005	SITE PLAN	\$ 10,753	\$ 7,628	\$ 6,000	\$ 11,000	\$ 6,000	\$ 11,000	\$ 10,000	\$ 10,000
10-10-3400-3400-0006	RECREATION DEVELOPMENT FEES	\$ 35,121	\$ 17,544	\$ -	\$ 15,772	\$ -	\$ 15,772	\$ -	\$ -
10-10-3400-3402-0000	CATV 5% ANNUAL GROSS REV.	\$ 69,352	\$ 64,856	\$ 70,000	\$ 65,000	\$ 70,000	\$ 65,000	\$ 65,000	\$ 65,000
10-10-3400-3402-0001	PEG CHANNEL	\$ 26,892	\$ 6,756	\$ 27,500	\$ 6,756	\$ 27,500	\$ 6,756	\$ 6,756	\$ 6,756
10-10-3400-3405-0000	RECREATION RECEIPTS	\$ 47,319	\$ 28,065	\$ 45,000	\$ 5,000	\$ 45,000	\$ 5,000	\$ 25,000	\$ 25,000
10-10-3400-3405-0001	RECREATION SPECIAL PROJECTS	\$ 5,106	\$ 2,866	\$ 3,000	\$ 500	\$ 3,000	\$ 500	\$ 500	\$ 500
10-10-3400-3405-0002	REC/PEPSI SPONSORSHIP	\$ 11,454	\$ 2,007	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 5,000	\$ 5,000
10-10-3400-3405-0003	REC. CONTRIBUTIONS	\$ 18,770	\$ 21,903	\$ 16,000	\$ 10,000	\$ 16,000	\$ 10,000	\$ 14,000	\$ 14,000
10-10-3400-3405-0004	REC/SARAH YARD CENTER	\$ 1,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3400-3407-0001	SRAC - AQUATIC CENTER FEES	\$ 319,777	\$ 231,576	\$ 280,000	\$ 110,000	\$ 280,000	\$ 110,000	\$ 180,000	\$ 180,000
10-10-3400-3407-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 88,454	\$ 55,122	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ 65,000
10-10-3400-3407-0003	SRAC - FACILITY RENTAL FEES	\$ 106,477	\$ 84,371	\$ 70,000	\$ 28,000	\$ 70,000	\$ 28,000	\$ 60,000	\$ 60,000
10-10-3400-3407-0004	SRAC - PROGRAM FEES	\$ 131,710	\$ 64,090	\$ 65,000	\$ 36,000	\$ 65,000	\$ 36,000	\$ 40,000	\$ 40,000
10-10-3400-3407-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 37,065	\$ 22,193	\$ 30,000	\$ 5,000	\$ 30,000	\$ 5,000	\$ 7,000	\$ 7,000
10-10-3800-3800-0000	MISC. RECEIPTS	\$ 20,461	\$ 45,116	\$ 18,000	\$ 10,000	\$ 18,000	\$ 10,000	\$ 10,000	\$ 10,000
10-10-3800-3800-0001	PILOT (HOUSING AUTHORITY)	\$ 36,701	\$ 38,030	\$ 36,000	\$ 45,982	\$ 36,000	\$ 45,982	\$ 40,000	\$ 40,000
10-10-3800-3800-0002	FRIENDS OF THE PARK CONTRIBUTIONS	\$ 17,000	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -
10-10-3800-3800-0003	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 18,771	\$ 22,396	\$ 15,000	\$ 51,378	\$ 15,000	\$ 51,378	\$ 20,000	\$ 20,000
10-10-3800-3800-0004	EMS BUILDING RENTAL	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
10-10-3800-3800-0005	STREET ASSESSMENT	\$ 4,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3800-3800-0006	CELL TOWER RENTAL (AT&T expires 2021)	\$ 63,758	\$ 66,135	\$ 63,700	\$ 63,700	\$ 63,700	\$ 63,700	\$ 63,700	\$ 63,700
10-10-3800-3800-0007	DSDC-STREETSCAPE LOAN (expires 2039)	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757
10-10-3800-3800-0008	GRASS CUTTINGS (NEW)	\$ 1,470	\$ 220	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500
10-10-3800-3800-0009	DSDC WIFI MONITORING	\$ -	\$ 6,960	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
10-20-3300-3307-0010	SAFER GRANT FUNDS	\$ 112,272	\$ 70,671	\$ 11,000	\$ 43,200	\$ 11,000	\$ 43,200	\$ -	\$ -
10-20-3300-3307-0100	JAG GRANT FUNDS	\$ 1,366	\$ 3,815	\$ 2,000	\$ 1,075	\$ 2,000	\$ 1,075	\$ 1,500	\$ 1,500

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
10-20-3300-3307-0110	GRANT-DUKE ENERGY (FIRE EQUIP)	\$ -	\$ 22,000	\$ -	\$ -	\$ -
10-20-3300-3380-0100	CONTROLLED SUB TAX (STATE)	\$ 7,187	\$ 5,886	\$ 7,000	\$ 7,100	\$ 7,000
10-20-3300-3380-0000	DRUG FORFEITURE FUND (FEDERAL)	\$ -	\$ -	\$ -	\$ -	\$ 7,500
10-20-3400-3404-0000	FIRE INSPECTION PERMITS	\$ 16,252	\$ 14,545	\$ 19,000	\$ 5,500	\$ 19,000
10-20-3400-3404-0001	FIRE ALARM FEES	\$ 3,400	\$ 2,359	\$ 2,000	\$ 250	\$ 500
10-20-3800-3800-0000	ABC	\$ 85,902	\$ 90,059	\$ 84,000	\$ 90,000	\$ 88,000
10-20-3800-3800-0001	OFFICER FEES	\$ 6,851	\$ 3,500	\$ 6,500	\$ 3,000	\$ 3,500
10-20-3800-3800-0002	POLICE AUCTIONS PROCEEDS	\$ -	\$ -	\$ -	\$ 732	\$ 800
10-20-3800-3800-0005	CO - 1st RESPONDER MO STIPEND	\$ 5,500	\$ 5,542	\$ 5,700	\$ 5,500	\$ 5,700
10-20-3800-3800-0006	MVA COST RECOVERY	\$ 3,184	\$ 2,188	\$ 5,000	\$ 5,000	\$ 5,000
10-20-3800-3800-0007	EMS - INSURANCE COLLECTION	\$ 10,979	\$ 6,999	\$ 5,000	\$ 1,000	\$ 1,000
10-20-3800-3800-0009	JCC POLICE OFFICER (12 months @ \$11,000 each mo.)	\$ 129,744	\$ 132,000	\$ 132,000	\$ 132,000	\$ 132,000
10-20-3800-3800-0010	SCHOOL RESOURCE OFFICER (Neuse charter & JC school)	\$ 97,436	\$ 97,436	\$ 97,436	\$ -	\$ 97,436
10-20-3800-3800-0011	HOUSING AUTHORITY OFFICER (\$3000 per mo.)	\$ 33,000	\$ 36,000	\$ -	\$ -	\$ -
10-20-3800-3800-0012	PARKING FEES	\$ 1,900	\$ 485	\$ 1,500	\$ -	\$ 1,500
10-30-3300-3301-0300	POWELL BILL	\$ 321,082	\$ 323,628	\$ 274,315	\$ 306,806	\$ 300,000
10-40-3100-3104-0101	SANITATION PENALTIES (NEW)	\$ 20,108	\$ 13,650	\$ 19,500	\$ 12,000	\$ 19,500
10-40-3300-3315-0100	CEMETERY GRANT	\$ -	\$ 5,000	\$ -	\$ -	\$ -
10-40-3400-3400-0004	STORMWATER PERMIT APPLICATION FEES	\$ 16,869	\$ 6,250	\$ 16,000	\$ 7,000	\$ 7,000
10-40-3400-3403-0000	CEMETERY LOT SALES	\$ 16,000	\$ 37,000	\$ 20,000	\$ 20,000	\$ 20,000
10-40-3400-3403-0001	CEMETERY RIVERSIDE EXT. LOT SALES	\$ 2,508	\$ 41,250	\$ 20,000	\$ 30,000	\$ 20,000
10-40-3400-3403-0003	GRAVE OPENING FEES	\$ 45,700	\$ 48,000	\$ 40,000	\$ 60,000	\$ 50,000
10-40-3400-3408-0000	SANITATION-RESIDENTIAL	\$ 1,328,839	\$ 1,337,472	\$ 1,330,000	\$ 1,350,000	\$ 1,446,264
10-40-3400-3408-0001	SANITATION-COMMERCIAL	\$ 1,740	\$ 1,661	\$ 1,800	\$ 1,500	\$ 1,500
10-60-3300-3315-0000	GRANT - NC AGRICULTURE (STREAM RESTORATION)	\$ 85,500	\$ -	\$ -	\$ -	\$ -
10-60-3300-3315-0100	GRANT - COUNTY RECREATION	\$ 12,500	\$ 18,440	\$ -	\$ -	\$ -
10-75-3870-3870-0000	TRNSFR FIRE DIST FUND	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400
10-75-3900-3900-0800	ELECTRIC PIL-PROP TAX	\$ 86,214	\$ 86,214	\$ 86,214	\$ 86,214	\$ 95,150
10-10-3300-3315-0100	GRANTS PD Traffic Grant	\$ -	\$ -	\$ -	\$ -	\$ 160,550
10-75-3980-3980-0001	LOAN PROCEEDS	\$ 88,500	\$ -	\$ -	\$ -	\$ -
10-00-3900-3900-0000	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ 1,020,500	\$ -	\$ 613,305
	WATER/SEWER PIL - PROP TAX	\$ -	\$ -	\$ -	\$ -	\$ 117,640
10-30-3900-3900-0100	FUND BAL. APPROP. - POWELL BILL	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 14,464,886</b>	<b>\$ 14,744,924</b>	<b>\$ 14,736,722</b>	<b>\$ 14,425,657</b>	<b>\$ 15,198,658</b>

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>General Government:</b>						
10-10-4100-5100-0200	SALARIES & WAGES	\$ 111,157	\$ 122,670	\$ 122,332	\$ 128,700	\$ 145,700
10-10-4100-5100-0210	SALARIES (COUNCIL)	\$ 11,386	\$ 14,175	\$ 14,000	\$ 14,000	\$ 14,000
10-10-4100-5100-0220	PART TIME ASSISTANCE	\$ 74	\$ -	\$ -	\$ -	\$ -
10-10-4100-5120-0500	FICA	\$ 9,011	\$ 9,966	\$ 10,552	\$ 10,765	\$ 12,220
10-10-4100-5125-0600	GROUP INSURANCE	\$ 21,839	\$ 24,957	\$ 29,843	\$ 29,843	\$ 34,700
10-10-4100-5125-0610	RETIREE SUPPLEMENTAL	\$ 929	\$ 1,013	\$ 922	\$ 925	\$ 925
10-10-4100-5127-0700	RETIREMENT	\$ 12,366	\$ 15,340	\$ 16,100	\$ 16,660	\$ 20,910
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	\$ 6,142	\$ 4,014	\$ 20,150	\$ 20,150	\$ 20,150
10-10-4100-5300-1100	TELEPHONE	\$ 5,433	\$ 6,543	\$ 6,576	\$ 6,576	\$ 11,376
10-10-4100-5300-1201	LEGAL FEES	\$ 57,661	\$ 81,935	\$ 80,000	\$ 80,000	\$ 80,000
10-10-4100-5300-1202	AUDIT FEES	\$ 24,250	\$ 25,250	\$ 23,000	\$ 23,000	\$ 24,000
10-10-4100-5300-1203	EMPLOYEE DRUG TESTING	\$ 4,060	\$ 4,541	\$ 4,000	\$ 4,000	\$ 4,000
10-10-4100-5300-1400	ADVERTISING (LEGAL)	\$ 6,560	\$ 2,205	\$ 6,500	\$ 6,500	\$ 6,500
10-10-4100-5300-1401	ADVERTISING (EMPLOYMENT)	\$ 103	\$ 1,067	\$ 2,000	\$ 2,500	\$ 2,000
10-10-4100-5300-1500	SERVICE AWARD/RECOGNITION	\$ 5,641	\$ 4,391	\$ 6,000	\$ 6,000	\$ 6,000
10-10-4100-5300-2900	PROFESSIONAL FEES/DUES	\$ 52,400	\$ 51,866	\$ 50,858	\$ 50,858	\$ 51,000
10-10-4100-5300-3000	FUEL	\$ 29	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3000	SUPPLIES/OPERATIONS	\$ 8,485	\$ 10,194	\$ 10,000	\$ 10,000	\$ 10,000
10-10-4100-5300-3302	COUNCIL MEETING SUPPLIES	\$ 3,978	\$ 2,841	\$ 5,000	\$ 5,000	\$ 5,000
10-10-4100-5300-3303	IT SUPPLIES	\$ 12,695	\$ 15,569	\$ 21,550	\$ 21,550	\$ 21,550
10-10-4100-5300-3305	MISCELLANEOUS	\$ 500	\$ 500	\$ -	\$ -	\$ -
10-10-4100-5300-3310	NON-CAPITAL OUTLAY	\$ 2,188	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-4501	SERVICE CONTRACTS	\$ 8,208	\$ 25,520	\$ 14,647	\$ 14,647	\$ 15,100
	<b>Sub-Totals:</b>	<b>\$ 368,695</b>	<b>\$ 428,157</b>	<b>\$ 447,630</b>	<b>\$ 455,274</b>	<b>\$ 488,731</b>
10-10-4100-5700-7400	CAPITAL OUTLAY	\$ 37,782	\$ 11,643	\$ 500	\$ -	\$ 50,500
	<b>Sub-Totals:</b>	<b>\$ 37,782</b>	<b>\$ 11,643</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 50,500</b>
	<b>GENERAL GOVERNMENT TOTALS:</b>	<b>\$ 406,477</b>	<b>\$ 439,800</b>	<b>\$ 448,130</b>	<b>\$ 455,274</b>	<b>\$ 539,231</b>

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5100-0200	Salaries & Wages	111,157	122,670	122,332	128,700	145,700	19%	Town of Smithfield Budget Justification Sheet 7 FTEs - Salary of Town Manager, Salary of Town Clerk, Salary of Human Resources Director/PIO, IT Specialist, IT Administrator, Administrative Asst. & Marketing Technician as allocated with Utility Depts.
10-10-4100-5100-0210	Salaries (Council)	11,386	14,175	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
10-10-4100-5100-0220	Part Time Assistance	74	-	-	-	-	N/A	Assistance as needed
10-10-4100-5120-0500	FICA	9,011	9,966	10,552	10,765	12,220	16%	
10-10-4100-5125-0600	Group Insurance	21,839	24,957	29,843	29,843	34,700	16%	Medical Insurance
10-10-4100-5125-0610	Retiree Supplemental	929	1,013	922	925	925		
10-10-4100-5127-0700	Retirement	12,366	15,340	16,100	16,660	20,910	30%	Includes Retirement Benefits at 11.35%
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	6,142	4,014	20,150	20,150	20,150	0%	Manager: ICMA Conference (\$1,200), NCCCM Winter Conference (\$850), NCCCM Summer (\$850), NCLM Conference (\$750), Electricities Annual Meeting (\$750), Miscellaneous Travel (\$1,500) HR Director/PIO & IT Specialist (\$3,000), Town Clerk: (\$2,500), Council: (\$5,000), Miscellaneous travel (\$2,750) adds an extra \$1,000 for IT Training
10-10-4100-5300-1100	Telephone	5,433	6,543	6,576	6,576	11,376	73%	Cellphone Allowances: Manager (\$70 month/ \$840 yr.), Human Resource Director/PIO (\$50 month/ \$600 yr.), Town Clerk (\$50 month/ \$600 yr.), IT Specialist (\$50 month/ \$600 yr.), Council Phone Stipends (\$50/Month for each), Marketing Tech (\$50 month/\$600 yr.). Verizon Wireless Air Card: (\$115/Month/\$1,380 yr.) Information Technology Systems: Monthly Phone Service (\$90 Monthly \$1,080 yr.) Conference Calling (\$23/month/ \$276 yr.)
10-10-4100-5300-1201	Legal Fees	57,661	81,935	80,000	80,000	80,000	N/A	Town Attorney legal services and outside legal council as needed.

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-1202	Audit Fees	24,250	25,250	23,000	23,000	24,000	N/A	Annual Audit Fees/ Contract approved by Council
10-10-4100-5300-1203	Employee Drug Testing	4,060	4,541	4,000	4,000	4,000	N/A	Employee Drug Testing (Random DOT Testing and New Hires)
10-10-4100-5300-1400	Advertising-Legal	6,560	2,205	6,500	6,500	6,500	0%	Advertising of Miscellaneous Public Hearing Notices.
10-10-4100-5300-1401	Advertising-Employment	103	1,067	2,000	2,500	2,000	0%	Posting of Job Notices in News & Observer, The Herald, North Carolina League of Municipalities Publications, Etc.
10-10-4100-5300-1500	Service Awards/Recognition	5,641	4,391	6,000	6,000	6,000	0%	Purchases of memorial flowers, retirement gifts, retirement socials, proclamation plaques and employee Christmas party (\$5,000) Adds \$1,000 for anticipated retirements.
10-10-4100-5300-2900	Professional Fees & Dues	52,400	51,866	50,858	50,858	51,000	0%	Elected Officials Dues: NC Black Elected Officials Membership (\$75.00), Manager Dues: NC City County Manager's Association (\$250.00), International City County Manager's Association (\$850.00), Johnston County Rotary (\$500.00), HR Dues: SHRM (\$199.00), OMPO (\$50.00), NC3C (\$100.00), Clerk Dues: IIMC (\$175.00), NCAMC (\$70.00), NCAMC (\$70.00), Triangle East Chamber of Commerce: \$1,000 Professional Fees: ASCAP (\$365.00), BMI (\$370.00), One Source Document Solution Laserfiche (\$4,674), MuniCode (\$1,385), DM2 Engineering (\$3,000.00 x12 = \$36,000), Cavanaugh McDonald (\$4,900)
10-10-4100-5300-3000	Fuel	29	-	-	-	-	N/A	Fuel costs
10-10-4100-5300-3300	Supplies / Operations	8,485	10,194	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	3,978	2,841	5,000	5,000	5,000	N/A	Refreshments for meetings, business cards, name plates, etc.
10-10-4100-5300-3303	Supplies / IT	12,695	15,569	21,550	21,550	21,550	N/A	Microsoft 365 renewal(\$7,500), Security Certificates \$600, Wi-Fi Monthly \$4,800, Website Application \$2,000, Misc. operations and supplies \$7,250.
10-10-4100-5300-3305	MISC	500	500	-	-	-	N/A	
10-10-4100-5300-3310	Non Capital Outlay	2,188	-	-	-	-	N/A	

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-4501	Contract Serv.	8,208	25,520	14,647	14,647	15,100	N/A	Portion of Lease on Postage Machine (\$360), Document Disposal Security System (\$62/Month) (\$744), Portion of Water Cooler Costs 1/4 (\$11.25/Month) (\$135), Copies According to Agreement (\$10,000), Healthcare reporting (\$3,900)
	<b>Subtotal</b>	<b>368,695</b>	<b>428,157</b>	<b>447,630</b>	<b>455,274</b>	<b>488,731</b>	9%	
10-10-4100-5700-7400	Capital Outlay	37,782	11,643	500	-	50,500		New Cameras & audio/ video feed for council chambers
	<b>Subtotal</b>	<b>37,782</b>	<b>11,643</b>	<b>500</b>	<b>-</b>	<b>50,500</b>	10000%	
	<b>GRAND TOTAL</b>	<b>406,477</b>	<b>439,800</b>	<b>448,130</b>	<b>455,274</b>	<b>539,231</b>	20%	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Non - Departmental:</b>						
10-10-4110-5300-0770	INSURANCE & BONDS	\$ 105,177	\$ 103,676	\$ 99,300	\$ 99,300	\$ 107,840
10-10-4110-5300-0771	UNEMPLOYMENT COMPENSATION	1,332	-	15,000	15,000	15,000
10-10-4110-5300-3305	MISCELLANEOUS	-	8,004	-	-	-
10-10-4110-5300-4500	ELECTION EXPENSE	-	8,145	-	-	8,200
10-10-4110-5300-5503	MISC/SETTLEMENTS AND RELEASE	19,398	-	-	-	-
10-10-4110-5300-5600	DOWNTOWN DEVELOPMENT TAX	90,311	101,455	141,755	141,755	137,209
10-10-4110-5300-5701	LEAGUE OF MUNICIPALITIES DUES	11,207	11,312	10,570	10,570	11,405
10-10-4110-5300-5702	TRIANGLE J COG DUES	4,383	4,423	4,330	4,330	4,560
10-10-4110-5300-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	1,419	1,472	1,420	1,420	1,580
10-10-4110-5300-5706	LOCAL SCHOOL SUPPORT	5,000	6,000	8,000	8,000	9,000
10-10-4110-5300-5719	DOWNTOWN DEVELOPMENT CONTRIBUTION	55,000	43,316	9,705	9,705	14,251
10-61-4110-5300-5601	OCCUPANCY TAX	278,960	219,005	194,000	190,000	194,000
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	22,000	22,000	22,000
10-61-4110-5300-5709	CHAMBER OF COMMERCE	4,000	4,000	-	-	-
10-61-4110-5300-5710	ECONOMIC DEVELOPMENT	19,396	19,852	25,000	20,000	10,000
10-61-4110-5300-5711	PUBLIC LIBRARY	250,000	270,000	270,000	270,000	270,000
10-61-4110-5300-5712	S.H.A.R.P. REIMBURSEMENT	-	10,092	20,000	20,000	20,000
10-61-4110-5300-5716	PEG CHANNELS	32,350	24,324	28,000	28,000	28,000
10-61-4110-5300-5717	WEB DESIGN/MAINTENANCE	-	2,000	2,200	2,200	2,200
10-61-4110-5300-5720	ANNIE D JONES CHILD ENRICHMENT FUND	3,000	3,000	3,000	3,000	-
10-61-4110-5300-5721	SMITHFIELD RESCUE MISSION	-	-	3,500	-	-
<b>Sub-Totals:</b>		<b>\$ 908,933</b>	<b>\$ 868,076</b>	<b>\$ 863,780</b>	<b>\$ 851,280</b>	<b>\$ 861,245</b>

Account #	Account Description	FY 21			FY 21 Projected	FY 22 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget				
10-10-4110-5300-0770	Insurance & Bonds	105,177	103,676	99,300	107,840	9%	Town of Smithfield Budget Justification Sheet Property & Liability Insurance premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric.	
10-10-4110-5300-0771	Unemployment Compensation	1,332	-	15,000	15,000	0%	Payment of Projected Unemployment Claims for Fiscal Year	
10-10-4110-5300-3305	Miscellaneous	-	8,004					
10-10-4110-5300-4500	Election Expense	-	8,145	-	8,200		Municipal elections	
10-10-4110-5300-5503	Misc./Settlements	19,398	-	-		N/A		
10-10-4110-5300-5600	Downtown Development Tax	90,311	101,455	141,755	137,209	-3%	Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax District (Includes \$42,149 in MV Taxes)	
10-10-4110-5300-5701	League of Municipalities	11,207	11,312	10,570	11,405	8%	Membership Dues	
10-10-4110-5300-5702	Triangle J Council	4,383	4,423	4,330	4,560	5%	Membership Dues for Triangle J COG	
10-10-4110-5300-5703	School of Government Foundation Dues	1,419	1,472	1,420	1,580	11%	Members Dues for School of Government	
10-10-4110-5300-5706	Local School Support	5,000	6,000	8,000	9,000	N/A	Contributions for Smithfield Schools at the discretion of the Town Council.	
10-10-4110-5300-5719	Downtown Development Contribution	55,000	43,316	9,705	14,251	47%	Town's Contribution to Downtown Smithfield Development Corporation (\$151,460 total)	
10-61-4110-5300-5601	Occupancy Tax	278,960	219,005	194,000	194,000	0%	Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, Town Retains 3%	
10-61-4110-5300-5701	Harbor, Inc.	2,500	2,500	2,500	2,500	0%	Request for Funding From Harbor of Johnston County	
10-61-4110-5300-5704	Council on Aging	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).	



Account #	Account Description	FY 21			FY 22 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
		FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget			
10-61-4110-5300-5705	Ava Gardner Museum	22,000	22,000	22,000	22,000	0%	Request for Funding - Town's Contribution to Ava Gardner Museum
10-61-4110-5300-5709	Chamber of Commerce	4,000	4,000	-	-		Request for Funding From Greater Smithfield-Selma Area Chamber of Commerce. Chamber did not request funding for FY 21. Unauthorized request for FY 2022.
10-61-4110-5300-5710	Economic Development	19,396	19,852	25,000	20,000	-60%	General economic development funds for the Town.
10-61-4110-5300-5711	Public Library	250,000	270,000	270,000	270,000	0%	Library Support
10-61-4110-5300-5712	S.H.A.R.P. Reimbursement	-	10,092	20,000	20,000	0%	Reimbursement for Eligible SHARP Projects, Schmedlin Project (\$2,000) 5th of 5 Years and potential other applicants, Sound Station \$10,100, \$7,900 Penn Compression.
10-61-4110-5300-5716	PEG Channels	32,350	24,324	28,000	28,000	0%	Operational Costs for the Town's Cable TV/PEG channel
10-61-4110-5300-5717	Web Design/Maintenance	-	2,000	2,200	2,200	N/A	Annual Maintenance Fee
10-61-4110-5300-5720	Annie D. Jones Child Enrichment Fund	3,000	3,000	3,000	-	N/A	Request for Funding: Funding will be used to offer scholarship for disadvantaged children in the community to participate in recreational and cultural activities - Refused funding for FY 2022 due to lower expenses due to Covid-19.
10-61-4110-5300-5721	Rescue Mission			3,500			Support for Smithfield Rescue Mission/ Not requested FY 2022
<b>Subtotal</b>		<b>908,933</b>	<b>868,076</b>	<b>863,780</b>	<b>851,280</b>	<b>0%</b>	<b>Department Budget % Change</b>
							<b>861,245</b>

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Debt Service:</b>						
10-20-4120-5400-9529	EMS Building/USDA	\$ 8,808	\$ 8,808	\$ 8,808	\$ 8,808	\$ -
10-20-4120-5400-9538	D/S VEHICLES 2014 - (Police, Gen Serv. & Sanitation)	\$ 29,209	\$ 29,205	\$ -	\$ -	\$ -
10-20-4120-5400-9544	ROLLING STOCK 2016	\$ 78,069	\$ 78,069	\$ 78,070	\$ 78,162	\$ -
10-20-4120-5400-9545	FIRE TRUCK	\$ 46,830	\$ 46,830	\$ 46,808	\$ 46,831	\$ 46,831
10-20-4120-5400-9547	LADDER FIRE TRUCK	\$ -	\$ -	\$ 75,697	\$ 75,697	\$ 75,697
10-30-4120-5400-????	STREET PAVING 2008 (STREETS	\$ -	\$ -	\$ -	\$ -	\$ 61,381
10-30-4120-5400-9542	CROSSINGS PROJ/WELLS FARGO	\$ 168,118	\$ -	\$ -	\$ -	\$ -
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	\$ 28,791	\$ 28,792	\$ 28,792	\$ 28,792
0	1997 STORMWATER GOB /WELLS FARGO	\$ -	\$ -	\$ -	\$ -	\$ -
0	SRAC 2015 EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-4120-5400-9534	AQUATIC CENTER 2007 FCB-TOWN	\$ 291,649	\$ 285,024	\$ 278,436	\$ 278,436	\$ 271,629
10-60-4120-5400-9535	AQUATIC CENTER 2008 FCB-FOP	\$ 194,421	\$ 190,004	\$ 185,624	\$ 185,576	\$ 181,086
10-60-4120-5400-9546	DUMP TRUCK/SUV	\$ -	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200
10-60-4120-5400-95xx	HOOK LEAF TRUCK	\$ -	\$ -	\$ 42,107	\$ 42,087	\$ 42,087
<b>Sub-Totals:</b>		<b>\$ 1,003,306</b>	<b>\$ 843,342</b>	<b>\$ 920,953</b>	<b>\$ 921,000</b>	<b>\$ 884,114</b>

**DEBT SERVICE COMMENTS**

Town of Smithfield Budget Justification Sheet

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	DEBT SERVICE COMMENTS
10-20-4120-5400-9529	EMS Building/USDA	8,808	8,808	8,808	8,808	-	-100%	Originally two loans -one paid off in FY16. The remaining loan - USDA \$150,000 for 30 Years @ 4.125% (March 8, 2007). Annual Payment on March 8 of (\$8,808). Maturity Date of March 8, 2037. Pay off FY 2021.
10-20-4120-5400-9538	Vehicles 2015 KS Bank	29,209	29,205	-	-	-	-	Original Loan of \$140,000 for 5 Years @ 1.550% Semi-annual payments to purchase 3 police vehicles/outfitted (PD); 1 pick-up truck (Gen. Maint.); and 1 ton flat bed dump vehicle for recycling (Sanit.). Maturity Date May 2020.
10-20-4120-5400-9544	Rolling Stock 2016	78,069	78,069	78,070	78,162	-	N/A	Original Loan of \$376,928, on 4/2016 for 5 years at 1.42%. Maturity Date October 2020. Loan satisfied 10/02/2020.
10-20-4120-5400-9545	Fire Truck	46,830	46,830	46,808	46,831	46,831	N/A	Original Loan of \$490,500 at 2.24% for 12 years on August 24, 2017. Maturity Date August 2029
10-20-4120-5400-9547	Ladder Fire Truck			75,697	75,697	75,697		Ladder Truck USDA Original Loan \$1,126,105 on 10/03/2019 for 20years at 3%. Maturity Date 10/03/2040.
10-30-4120-5400-????	Police Department Expansion			-		61,381		Original Loan of \$784,572 from United Community Bank at 2.13% for 15 years. Matures January 2036. Final payment \$30,690.
10-30-4120-5400-9542	Crossings Project/Wells Fargo Loan	168,118	-	-				Original Loan of \$1,150,000 for 7 Years @ 2.65% (Nov. 17, 2011). Maturity Date November 1, 2018.
10-30-4120-5400-9543	Smithfield Crossing Loan	157,411	157,411	157,411	157,411	157,411	0%	Original Loan of \$2,806,400 for 30 Years @ 3.75%. USDA Annual Payment of (\$157,411). Maturity Date January 2044.
10-40-4120-5400-9525	Garbage Truck	28,791	28,791	28,792	28,792	28,792	N/A	Garbage Truck purchase. Original loan was \$164,989 at 1.54%. Matures 1/20/2023.
10-60-4120-5400-9534	Aquatic Center, Town Loan/ First Citizens 2007	291,649	285,024	278,436	278,436	271,629	-2%	Original Loan of \$4,500,000 for 20 Years @ 4.060%, Refinanced for 15 yrs. @2.92% in 2013. Maturity Date November 15, 2027.

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	DEBT SERVICE COMMENTS
10-60-4120-5400-9535	Aquatic Center Loan, Friends of Park/First Citizens 2008	194,421	190,004	185,624	185,576	181,086	-2%	Original Loan of \$3,000,000 for 20 Years @ 4.060%. Refinanced for 15 yrs. @ 2.92% in 2013. Maturity Date Jan. 28, 2028.
10-60-4120-5400-9546	Dump Truck/SUV		19,200	19,200	19,200	19,200		Parks Dump Truck and FD SUV. Original Loan of \$88,500 at 3.11% for 5 years with First Citizens. Matures January 2025.
10-60-4120-5400-95xx	Hook Leaf Truck			42,107	42,087	42,087		Original Loan of \$199,345 at 2.15% for 5 years with BB&T. Matures January 1, 2025.
10-10-4120-5400-9530	Streetscape Loan for Downtown USDA	-	-	-	-	-		Paid Off in FY16 ,but monies still owed the town from DSDC of \$12,757 Annually until 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.
<b>Subtotal</b>		<b>1,003,306</b>	<b>843,342</b>	<b>920,953</b>	<b>921,000</b>	<b>884,114</b>	<b>-4%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Finance:</b>						
10-10-4200-5100-0200	SALARIES & WAGES	\$ 60,360	\$ 59,727	\$ 78,450	\$ 63,156	\$ 94,182
10-10-4200-5100-0250	OVERTIME	\$ 551	\$ 873	\$ 1,500	\$ 500	\$ 500
10-10-4200-5120-0500	FICA	\$ 4,591	\$ 4,579	\$ 6,100	\$ 5,052	\$ 7,281
10-10-4200-5125-0600	GROUP INSURANCE	\$ 7,719	\$ 7,353	\$ 11,480	\$ 9,184	\$ 15,500
10-10-4200-5125-0610	RETIREE SUPPLEMENTAL	\$ 1,814	\$ 1,819	\$ 1,360	\$ -	\$ 1,885
10-10-4200-5127-0700	RETIREMENT	\$ 6,635	\$ 7,375	\$ 10,425	\$ 1,898	\$ 13,625
10-10-4200-5300-0800	TRAINING & EDUCATION	\$ 1,136	\$ 1,427	\$ 3,000	\$ -	\$ 3,250
10-10-4200-5300-1100	TELEPHONE & POSTAGE	\$ 1,781	\$ 1,887	\$ 2,000	\$ 8,400	\$ 2,000
10-10-4200-5300-1700	EQUIP MAINT & REPAIR	\$ 1,641	\$ 3,223	\$ 2,500	\$ 700	\$ 2,500
10-10-4200-5300-2900	PROFESSIONAL FEES/DUES	\$ -	\$ 50	\$ -	\$ -	\$ 250
10-10-4200-5300-3300	SUPPLIES/OPERATIONS	\$ 11,863	\$ 11,333	\$ 10,500	\$ 11,000	\$ 11,500
10-10-4200-5300-3305	MISCELLANEOUS	\$ -	\$ 81	\$ -	\$ -	\$ -
10-76-4200-5970-9100	TRANSFER TO GF CAP PROJ.	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 98,091</b>	<b>\$ 99,727</b>	<b>\$ 127,315</b>	<b>\$ 99,890</b>	<b>\$ 152,473</b>
10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 2,506	\$ -	\$ 5,700	\$ -	\$ 1,500
<b>Sub-Totals:</b>		<b>\$ 2,506</b>	<b>\$ -</b>	<b>\$ 5,700</b>	<b>\$ -</b>	<b>\$ 1,500</b>
<b>FINANCE TOTALS:</b>		<b>\$ 100,597</b>	<b>\$ 99,727</b>	<b>\$ 133,015</b>	<b>\$ 99,890</b>	<b>\$ 153,973</b>

Account #	Account Description	FY 21			% CHG	Town of Smithfield Budget Justification Sheet	
		FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget		FY 21 Projected	FY 22 Adopted Budget
10-10-4200-5100-0200	Salaries & Wages	60,360	59,727	78,450	63,156	94,182	5 FTEs - 1/3 Salary of Finance Director, Accounting Tech., Asst Finance Director, Utility Service Specialist, and Payroll/Accounting Tech. All salary and benefits shared with Util. Depts.
10-10-4200-5100-0250	PT/Overtime	551	873	1,500	500	500	Overtime
10-10-4200-5120-0500	FICA	4,591	4,579	6,100	5,052	7,281	7.65% of wages.
10-10-4200-5125-0600	Group Insurance	7,719	7,353	11,480	9,184	15,500	Shared with both utilities. Health Insurance for 5 FTEs and other medical, dental, life, flex plan, lg term disab. Supplemental insurance for 2 retirees, health insur. For 1 retiree.
10-10-4200-5125-0610	Retiree Supplemental	1,814	1,819	1,360	1,898	1,885	Retiree Supplement
10-10-4200-5127-0700	Retirement	6,635	7,375	10,425	8,400	13,625	Pension Rate at 11.35 Percent.
10-10-4200-5300-0800	Training & Education	1,136	1,427	3,000	700	3,250	Annual Finance Director's Summer Conference and Spring Conference (\$750/\$250), Miscellaneous Training (\$1,500), Travel Reimbursement for Finance Staff (\$750)
10-10-4200-5300-1100	Telephone	1,781	1,887	2,000	1,600	2,000	Cell phone for Finance Director, Asst Finance Director and Office Phone System
10-10-4200-5300-1700	Maintenance/Repair Equipment	1,641	3,223	2,500	2,340	2,500	storage space
10-10-4200-5300-2900	Professional Fees/Dues	-	50	-	-	250	Government Finance Officer's Association Dues (\$200), NCGFOA (\$50)

Account #	Account Description	FY 21			FY 21 Projected	FY 22 Adopted Budget	% CHG	FINANCE COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget				
10-10-4200-5300-3300	Supplies/ Operations	11,863	11,333	10,500	11,000	11,500	10%	Finance Portion of Coffee/Supplies for Town Hall (\$500), Portion of Lease on Postage Machine (\$360), Portion of Lease on Copy Machine (\$191/month) (\$2592), Copies Under Managed Print Services for HP Printers in Finance Office (\$400), Document Disposal Security System (\$16/month) (\$192), Portion of Water Cooler Costs 1/4 (\$11.25/month) (\$135), Postage for Finance Office (\$2,194), Miscellaneous Office Supplies (\$3,000), Miscellaneous Printing (W-2 Forms, Accounts Payable Forms, Etc..) (\$1,627)
10-10-4200-5300-3305	Misc.	-	81	-	-	-		
10-76-4200-5970-9100	Transfer To GF Cap Proj.	-	-	-	-	-	N/A	
<b>Subtotal</b>		<b>98,091</b>	<b>99,727</b>	<b>127,315</b>	<b>103,830</b>	<b>152,473</b>	<b>20%</b>	
10-10-4200-5700-7400	Capital Outlay	2,506	-	5,700	-	1,500	-74%	Desk Top Computer to replace one computer
<b>Subtotal</b>		<b>2,506</b>	<b>-</b>	<b>5,700</b>	<b>-</b>	<b>1,500</b>	<b>-74%</b>	Touch up painting of old cubicle
<b>GRAND TOTALS</b>		<b>100,597</b>	<b>99,727</b>	<b>133,015</b>	<b>103,830</b>	<b>153,973</b>	<b>16%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Planning:</b>						
10-10-4900-5100-0200	SALARIES & WAGES	\$ 188,169	\$ 188,330	\$ 203,300	\$ 194,000	\$ 201,120
10-10-4900-5100-0250	OVERTIME	-	-	-	-	-
10-10-4900-5120-0500	FICA	\$ 13,940	\$ 13,871	\$ 15,560	\$ 14,900	\$ 15,390
10-10-4900-5125-0600	GROUP INSURANCE	\$ 26,694	\$ 26,425	\$ 28,105	\$ 28,105	\$ 30,005
10-10-4900-5127-0700	RETIREMENT	\$ 18,978	\$ 22,297	\$ 24,300	\$ 19,210	\$ 27,830
10-10-4900-5300-0800	TRAINING & EDUCATION	\$ 2,179	\$ 3,246	\$ 5,185	\$ 5,185	\$ 5,185
10-10-4900-5300-1100	TELEPHONE	\$ 2,019	\$ 1,829	\$ 2,700	\$ 2,700	\$ 2,700
10-10-4900-5300-1400	ADVERTISING	\$ 376	\$ 86	-	-	-
10-10-4900-5300-1700	EQUIP. MAINTAIN & REPAIR	-	\$ 516	\$ 1,088	\$ 1,088	\$ 1,088
10-10-4900-5300-2900	PROFESSIONAL FEES	\$ 5,758	\$ 5,679	\$ 5,904	\$ 5,904	\$ 5,992
10-10-4900-5300-3000	FUEL	\$ 554	\$ 510	\$ 500	\$ 500	\$ 500
10-10-4900-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 1,315	\$ 833	\$ 2,000	\$ 2,000	\$ 2,000
10-10-4900-5300-3300	SUPPLIES/OPERATIONS	\$ 10,554	\$ 9,877	\$ 11,000	\$ 11,000	\$ 11,000
10-10-4900-5300-3305	MISC	-	\$ 76	-	-	-
10-10-4900-5300-4500	C.S./STORM WATER PLAN ENG.	\$ 42,810	\$ 27,267	-	-	-
10-10-4900-5300-4501	SERVICE CONTRACTS	\$ 3,600	\$ 4,300	-	\$ 30,000	\$ 3,600
10-10-4900-5300-4502	CONDEMNATION	\$ 250	\$ 3,180	\$ 25,000	\$ 10,000	\$ 25,000
10-10-4900-5300-4504	COMP GROWTH MGMT	\$ 66,412	\$ 132	-	-	-
10-10-4900-5300-4505	COMPREHENSIVE TRANSPORTATION PLAN	\$ 87,411	\$ 2,319	-	-	-
	<b>Sub-Totals:</b>	<b>\$ 471,019</b>	<b>\$ 310,773</b>	<b>\$ 324,642</b>	<b>\$ 324,592</b>	<b>\$ 331,410</b>
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>PLANNING TOTALS:</b>	<b>\$ 471,019</b>	<b>\$ 310,773</b>	<b>\$ 324,642</b>	<b>\$ 324,592</b>	<b>\$ 331,410</b>



Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	PLANNING COMMENTS
10-10-4900-5100-0200	Salaries & Wages	188,169	188,330	203,300	194,000	201,120	-1%	Town of Smithfield Budget Justification Sheet 3 FTE's One Parttime Assistant Code Enforcement, Planning Director, Senior Planner, Administrative Assistant
10-10-4900-5100-0250	Overtime	-	-	-	-	-	N/A	
10-10-4900-5120-0500	FICA	13,940	13,871	15,560	14,900	15,390	-1%	
10-10-4900-5125-0600	Group Insurance	26,694	26,425	28,105	28,105	30,005	7%	Medical Insurance
10-10-4900-5127-0700	Retirement	18,978	22,297	24,300	19,210	27,830	15%	Pension Rate at 11.35 Percent
10-10-4900-5300-0800	Training & Education	2,179	3,246	5,185	5,185	5,185	0%	Continuing Education for the Director (\$1200); Senior Planner (\$1200); NAFPM Cont. Education (\$1200) for MH; Misc. Training (\$600); SOG Planning and BOA Training (\$55*12=\$660); SOG Training Modules (\$325)
10-10-4900-5300-1100	Telephone	2,019	1,829	2,700	2,700	2,700	0%	Planning Director cell (\$600); Senior Planner cell (\$600); Admin Assistant Cell (\$600); monthly office phone service (\$900)
10-10-4900-5300-1400	Advertising	376	86	-	-	-		Moved to general government.
10-10-4900-5300-1700	Equip. Maint and Repair	-	516	1,088	1,088	1,088	N/A	Maintenance and repair for office equipment primarily computers and large format printer/scanner.
10-10-4900-5300-2900	Professional Fees	5,758	5,679	5,904	5,904	5,992	1%	American Planning Assoc. and AICP Dues (\$632) for SW; APA/AICP Membership for MH (\$500) NCAFFM Membership for MH (\$60) Salary for Planning Board (\$2400); Salary for Board of Adjustments (\$2400).
10-10-4900-5300-3000	Fuel	554	510	500	500	500	0%	Gasoline for Code Enforcement Vehicle
10-10-4900-5300-3100	Vehicle Supplies &	1,315	833	2,000	2,000	2,000	0%	Maintenance and Repair of Code Enforcement Vehicles
10-10-4900-5300-3300	Supplies/ Operations	10,554	9,877	11,000	11,000	11,000	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.	-	76	-	-	-		

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	PLANNING COMMENTS
10-10-4900-5300-4500	C.S./Storm Water Plan Eng	42,810	27,267	-				
10-10-4900-5300-4501	Service Contracts	3,600	4,300		30,000	3,600		\$3,600 for annual software contract.
10-10-4900-5300-4502	Condemnation	250	3,180	25,000	10,000	25,000	0%	Budget covers the removal of 3 to 4 residential structures.
10-10-4900-5300-4504	Comp Growth Mgmt.	66,412	132	-				
10-10-4900-5300-4505	Comp Trans Plan	87,411	2,319	-				
	<b>Subtotal</b>	<b>471,019</b>	<b>310,773</b>	<b>324,642</b>	<b>324,592</b>	<b>331,410</b>		
10-10-4900-5700-7400	Capital Outlay	-	-	-	3,870	-		
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,870</b>	<b>-</b>		
	<b>Grand Totals:</b>	<b>471,019</b>	<b>310,773</b>	<b>324,642</b>	<b>328,462</b>	<b>331,410</b>	2%	Department Budget % Change

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Police:</b>						
10-20-5100-5100-0200	SALARIES & WAGES	\$ 1,994,102	\$ 2,039,981	\$ 2,154,900	\$ 1,500,000	\$ 2,386,000
10-20-5100-5100-0250	OVERTIME	\$ 38,584	\$ 49,780	\$ 40,000	\$ 65,000	\$ 40,000
10-20-5100-5120-0500	FICA	\$ 152,315	\$ 157,982	\$ 176,000	\$ 176,000	\$ 190,650
10-20-5100-5125-0600	GROUP INSURANCE	\$ 406,294	\$ 426,033	\$ 470,000	\$ 470,000	\$ 538,510
10-20-5100-5125-0610	RETIREE SUPPLEMENTAL	\$ 14,262	\$ 13,637	\$ 16,220	\$ 16,220	\$ 10,560
10-20-5100-5127-0700	RETIREMENT	\$ 265,443	\$ 297,644	\$ 345,645	\$ 345,645	\$ 405,777
10-20-5100-5127-0750	EMPLOYEE SEPARATION	\$ 83,501	\$ 93,547	\$ 72,201	\$ 72,201	\$ 65,400
10-20-5100-5300-0800	TRAINING & EDUCATION	\$ 6,967	\$ 8,077	\$ 13,895	\$ 6,000	\$ 18,895
10-20-5100-5300-1100	TELEPHONE	\$ 9,482	\$ 10,702	\$ 15,680	\$ 8,000	\$ 15,080
10-20-5100-5300-1300	UTILITIES	\$ 15,897	\$ 14,970	\$ 23,000	\$ 19,600	\$ 26,000
10-20-5100-5300-1700	EQUIP. MAINT. & REPAIR	\$ 45,438	\$ 52,357	\$ 60,600	\$ 54,000	\$ 63,600
10-20-5100-5300-2900	PROFESSIONAL FEES/DUES	\$ 12,740	\$ 12,365	\$ 14,350	\$ 10,000	\$ 14,350
10-20-5100-5300-3000	FUEL	\$ 61,643	\$ 56,803	\$ 79,980	\$ 60,000	\$ 79,152
10-20-5100-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 33,517	\$ 34,234	\$ 86,300	\$ 75,000	\$ 86,300
10-20-5100-5300-3300	SUPPLIES/OPERATIONS	\$ 62,611	\$ 63,793	\$ 83,650	\$ 70,000	\$ 85,290
10-20-5100-5300-3305	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5100-5300-3600	UNIFORMS	\$ 18,766	\$ 25,802	\$ 44,600	\$ 40,000	\$ 32,100
10-20-5100-5300-3610	LAUNDRY & DRY CLEANING	\$ 1,903	\$ 1,304	\$ 3,500	\$ 3,000	\$ 4,000
10-20-5100-5300-3700	DRUG ENFORCEMENT	\$ 15,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
10-20-5100-5300-3702	COMMUNITY POLICING PROJECTS	\$ 1,341	\$ 3,336	\$ 4,000	\$ 1,000	\$ 4,000
10-20-5100-5300-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5100-53004002	FED DRUG FORFEITURE	\$ 5,584	\$ 3,398	\$ 14,500	\$ 12,000	\$ 7,500
10-20-5100-5300-4501	SERVICE CONTRACTS	\$ 8,189	\$ 7,406	\$ 30,438	\$ 28,000	\$ 41,938
	<b>Sub-Totals:</b>	<b>\$ 3,253,579</b>	<b>\$ 3,383,151</b>	<b>\$ 3,764,459</b>	<b>\$ 3,046,666</b>	<b>\$ 4,130,102</b>
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 158,678	\$ 295,229	\$ 271,550	\$ 271,550	\$ 381,675
	<b>Sub-Totals:</b>	<b>\$ 158,678</b>	<b>\$ 295,229</b>	<b>\$ 271,550</b>	<b>\$ 271,550</b>	<b>\$ 381,675</b>
	<b>POLICE TOTALS:</b>	<b>\$ 3,412,257</b>	<b>\$ 3,678,380</b>	<b>\$ 4,036,009</b>	<b>\$ 3,318,216</b>	<b>\$ 4,511,777</b>

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	POLICE COMMENTS
10-20-5100-5100-0200	Salaries & Wages	1,994,102	2,039,981	2,154,900	1,500,000	2,386,000	11%	Town of Smithfield Budget Justification Sheet 46 FTE's- Salary of Police Chief, 2 Captains, 5 Lieutenants, 6 Sergeants, 2 CID Investigators, 1 DNE Investigator, 17 Police Officers, 1 COP Officer, 4 Civilian Records and Reception Clerks, Animal Control and Accreditation Manager; Salary of 4 SRO's. The two JCC SRO's are funded 100 % by the college. The other two positions are reimbursed at 66% under contract by each benefiting agency. Holiday Pay (20,000) and eight career ladder increases at \$14,400. Includes 2 Traffic Officers on grant
10-20-5100-5100-0250	Overtime	38,584	49,780	40,000	65,000	40,000	0%	Projected Overtime for Investigations, Special Cases, Holiday OT Pay, ETC
10-20-5100-5120-0500	FICA	152,315	157,982	176,000	176,000	190,650	8%	7.65 % of Total Salaries (Base Salaries, Overtime and Separation Allowance
10-20-5100-5125-0600	Group Insurance	406,294	426,033	470,000	470,000	538,510	15%	Health insurance for 46 currently budgeted employees and all other medical, life, dental, flex plan, long term disability. Health Insurance for 6 Retirees,
10-20-5100-5125-0610	Retiree Supplemental	14,262	13,637	16,220	16,220	10,560		5 Retirees
10-20-5100-5127-0700	Retirement	265,443	297,644	345,645	345,645	405,777	17%	11.35 % Local Government Retirement , 12.1% Law enforcement Retirement, 5% for LEO and 3% Match for non-LEO 401K for Contribution.
10-20-5100-5127-0750	Employee Separation Allow	83,501	93,547	72,201	72,201	65,400	-9%	Police Separation allowance for Retired Police Officers age 62- 4 officers total all FY year, Walter Martin (June 2022), Tommy Choe January 2027) Bruce Gentry (June 2029), Dale Wood (July 2032)
10-20-5100-5300-0800	Training & Education	6,967	8,077	13,895	6,000	18,895	36%	NC Narcotic Officers Association Annual Training (\$1,000.00), NC Narcotic Officers Association Dues (\$200.00), Cael Fees (\$4,670), NC Police Executives Association Dues (\$75), FBI NA Luncheon Trainers (\$200.00), FBI National Academy Association dues (\$400.00), IACP Dues (\$200), Homicide Investigators Association Conference (\$1,000.00), DCI Training Conference (\$750.00), In-Service Training (\$2,500), Firearms Instructors Conference (\$1,250), OSSI-SunGuard Training Conference (\$650), Tuition Assistance (\$1,000) Galea Reaccreditation Travel (\$5,000.)
10-20-5100-5300-1100	Telephone	9,482	10,702	15,680	8,000	15,080	-4%	Cellphone Allowance for Chief (\$600), Cellphone Allowance for Administrative Captain (\$600), Cellphone Allowance for Patrol Captain (\$600), Detective Cellphone Account (\$4,500), Annual Pager Contract for K-9 Officers COP Officer (\$1,620), Phone Contract/Long Distance (\$4,340), Monthly Phone Service (Information Technology Services \$200/mth) (\$2,400), Cellphone for Animal Control Officer (\$420) Cop Officer & Code Enforcement Officer
10-20-5100-5300-1300	Utilities	15,897	14,970	23,000	19,600	26,000	13%	Town of Smithfield Utility Accounts (\$21,000), Piedmont Natural Gas Account (\$5,000) Extra Costs of building addition.

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-1700	Equip Maint Repair	45,438	52,357	60,600	54,000	63,600	5%	Fire Extinguisher service (\$200.00), Radio Service Contract and Maintenance(\$4,300), Radar Units Maintenance (\$2,200), Building Maintenance (\$5,000.00), OSSI Maintenance Contract (\$18,000), Laserfiche Software Maintenance Agreement (\$5,000.00), Fire Alarm Inspections (\$500), Termite Inspection/Treatment (\$500), Generator Maintenance Contract/Repair (\$3,500), 2 Radar Units Replaced for those eliminated from list (\$5,000), Replace three (3) patrol rifles (\$4,500), Replace five (5) Tasers (\$7,500), Replace 4 Laptop Computers (\$7,500), DUO Service (\$900.00)
10-20-5100-5300-2900	Professional Fees/Dues	12,740	12,365	14,350	10,000	14,350		Contract with Police Attorney (\$9,800), Psychological Services for New Hires (\$2,900), Psychological Services for Employees (\$1,000), Credit Reports (\$400), Separation Allowance Attorney Fee (\$250)
10-20-5100-5300-3000	Fuel	61,643	56,803	79,980	60,000	79,152	-1%	Current Police Department Monthly Fuel Average: (3,000), Estimated Annual Fuel Consumption: (40,800 gals), Estimated Cost Per Gallon of Fuel : (\$1.94) x 40800.
10-20-5100-5300-3100	Vehicle Supplies/Maint.	33,517	34,234	86,300	75,000	86,300	0%	Vehicle Maintenance and Repair for Police Vehicles. (Oil, Tires, Parts, Etc.)
10-20-5100-5300-3300	Supplies/Operat ns	62,611	63,793	83,650	70,000	85,290	2%	Ammunition/Shooting Supplies (\$20,000.00), K-9 Supplies/Food/Vet (\$6,000), Fingerprint Supplies/Crime scene processing supplies (\$2,600), Miscellaneous cleaning supplies (\$1,500), Evidence Room Supplies (\$2,000), Office Supplies (\$13,600), Copy Machine lease (\$3,710), Wireless Cards for MDC's (26) (\$12,480), Quick Law Reference (\$700.00), Replace Computer (4) (\$3,200), Pre-employment Physicals (\$1,500), Vehicle Equipment (\$7,000), CDs/DVDs (\$3,000), Postage (\$500), Office Equipment (\$5,000) Narcan \$2500
10-20-5100-5300-3305	Miscellaneous	-	-	-	-	-		
10-20-5100-5300-3600	Uniforms	18,766	25,802	44,600	40,000	32,100	-28%	Uniform Pants (\$5,000), Shirts (long sleeves)(\$4,000) Shirts (short Sleeve) (\$4,100) Jackets (\$1500), Shoes(\$5,000), Ties (\$150), Hats (\$250), Rain Gear (\$500), Replacement Nylon Gear (\$1400), Detective Clothing Allowance (\$3,000), Body Armor (\$7,200)
10-20-5100-5300-3610	Laundry & Dry Cleaning Uniform	1,903	1,304	3,500	3,000	4,000	14%	Dry Cleaning Class A Uniforms (\$3,500).
10-20-5100-5300-3700	Drug Enforcement/Buy Information Funds	15,000	10,000	15,000	15,000	15,000	0%	Funds for Drug Enforcement and Undercover Buy Operations (\$15,000).
10-20-5100-5300-3702	Community Policing Projects	1,341	3,336	4,000	1,000	4,000	0%	Money to fund COP Projects through the year.

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-3710	Johnston County Board of Education	-	-	-	-	-	N/A	Money received for parking fines and property sales
10-20-5100-5300-4002	Federal Drug Forfeiture	5,584	3,398	14,500	12,000	7,500	-48%	Purchase of Equipment for Narcotics Investigation/Informant Expenses/Community Policing Initiatives
10-20-5100-5300-4501	Service Contracts	8,189	7,406	30,438	28,000	41,938	38%	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), Office 365 (\$7,800), IDI Core (\$1,200), Triangle J Government (\$4,568) Verizon Connect (\$9,200) (\$400 per license)
<b>Subtotal</b>		<b>3,253,579</b>	<b>3,383,151</b>	<b>3,764,459</b>	<b>3,046,666</b>	<b>4,130,102</b>	<b>10%</b>	
10-20-5100-5700-7400	Capital Outlay	158,678	295,229	271,550	271,550	181,050 189,324 11,301		(5) Patrol Vehicles and equipment In car Camera System (189,324) (5) Additional radars for new cars
<b>Subtotal</b>		<b>158,678</b>	<b>295,229</b>	<b>271,550</b>	<b>271,550</b>	<b>381,675</b>	<b>41%</b>	
<b>Grand totals:</b>		<b>3,412,257</b>	<b>3,678,380</b>	<b>4,036,009</b>	<b>3,318,216</b>	<b>4,511,777</b>	<b>12%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Fire:</b>						
10-20-5300-5100-0200	SALARIES & WAGES	\$ 1,028,981	\$ 1,124,693	\$ 1,112,100	\$ 1,112,100	\$ 1,134,700
10-20-5300-5100-0210	SALARIES/PART-TIME	\$ 53,018	\$ 30,962	\$ 43,905	\$ 38,850	\$ 86,000
10-20-5300-5100-0220	VOLUNTEER FIREMEN	\$ 78,896	\$ 115,894	\$ 118,000	\$ 90,000	\$ 118,000
10-20-5300-5100-0250	OVERTIME	\$ 19,549	\$ 10,236	\$ 17,000	\$ 40,000	\$ 18,000
10-20-5300-5120-0500	FICA	\$ 84,547	\$ 91,916	\$ 89,750	\$ 89,750	\$ 91,515
10-20-5300-5125-0600	GROUP INSURANCE	\$ 187,237	\$ 201,356	\$ 226,060	\$ 226,060	\$ 241,804
10-20-5300-5125-0601	FIREFIGHTER PHYSICALS	\$ -	\$ -	\$ 15,600	\$ 15,600	\$ 15,600
10-20-5300-5127-0700	RETIREMENT	\$ 111,405	\$ 135,935	\$ 137,000	\$ 137,000	\$ 165,000
10-20-5300-5300-0800	TRAINING & EDUCATION	\$ 4,973	\$ 4,666	\$ 7,500	\$ 5,500	\$ 7,500
10-20-5300-5300-1100	TELEPHONE	\$ 11,319	\$ 10,991	\$ 13,188	\$ 13,188	\$ 13,188
10-20-5300-5300-1300	UTILITIES	\$ 26,203	\$ 26,027	\$ 32,000	\$ 30,000	\$ 34,020
10-20-5300-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 3,527	\$ 2,450	\$ 3,600	\$ 3,600	\$ 3,600
10-20-5300-5300-1700	EQUIP MAINT & REPAIR	\$ 35,729	\$ 38,562	\$ 41,110	\$ 41,110	\$ 41,110
10-20-5300-5300-2900	PROFESSIONAL FEES/DUES	\$ 2,864	\$ 3,467	\$ 4,500	\$ 4,500	\$ 5,000
10-20-5300-5300-3000	FUEL	\$ 26,140	\$ 16,692	\$ 27,000	\$ 15,000	\$ 27,000
10-20-5300-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 35,893	\$ 41,540	\$ 47,250	\$ 47,250	\$ 64,960
10-20-5300-5300-3300	SUPPLIES/OPERATIONS	\$ 49,461	\$ 46,398	\$ 53,000	\$ 53,000	\$ 53,000
10-20-5300-5300-3310	NON CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5300-5300-3350	HURRICANE	\$ 105	\$ -	\$ -	\$ -	\$ -
10-20-5300-5330-3470	REIMB. VOL. FIREMEN	\$ -	\$ 16	\$ -	\$ -	\$ -
10-20-5300-5300-3600	UNIFORMS	\$ 30,531	\$ 30,446	\$ 33,700	\$ 33,700	\$ 33,700
10-20-5300-5300-4501	SERVICE CONTRACTS	\$ 420	\$ 420	\$ 1,000	\$ 1,000	\$ 1,000
10-76-5300-5970-9110	TRANSFER TO GFCPF	\$ 261,352	\$ -	\$ 560,500	\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 2,052,150</b>	<b>\$ 1,932,667</b>	<b>\$ 2,583,763</b>	<b>\$ 1,997,208</b>	<b>\$ 2,154,697</b>
10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 64,672	\$ 215,824	\$ 196,100	\$ 196,100	\$ 75,305
<b>Sub-Totals:</b>		<b>\$ 64,672</b>	<b>\$ 215,824</b>	<b>\$ 196,100</b>	<b>\$ 196,100</b>	<b>\$ 75,305</b>
<b>FIRE TOTALS:</b>		<b>\$ 2,116,822</b>	<b>\$ 2,148,491</b>	<b>\$ 2,779,863</b>	<b>\$ 2,193,308</b>	<b>\$ 2,230,002</b>

Account #	Account Description	FY 21			FY 22 Adopted		% CHG	FIRE COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget	FY 21 Projected	Budget		
10-20-5300-5100-0200	Salaries & Wages	1,028,981	1,124,693	1,112,100	1,112,100	1,134,700	2%	Town of Smithfield Budget Justification Sheet 21 FTE's Salary of Fire Chief, Asst. Chief, Admin. Assistant, 3-Shift Captains, 3 Lieutenants, 6- Shift Engineers, 2-Fire Fighter II 4-firefighter; Total Base Salaries (\$986,563); FLSA Shift Pay (138,146) Eligible Career Ladder promotions: None anticipated this year.
10-20-5300-5100-0210	Salaries/Part-Time	53,018	30,962	43,905	38,850	86,000	96%	2 PT-Fire inspector's. adds \$42,000 for part-time EMS Responders
10-20-5300-5100-0220	Volunteer Firemen	78,896	115,894	118,000	90,000	118,000	0%	Reimbursement to Volunteer Firefighter's; Reimbursement paid bi-weekly for the volunteer members.
10-20-5300-5100-0250	Overtime	19,549	10,236	17,000	40,000	18,000	6%	Overtime for Employee's working beyond standard shift.
10-20-5300-5120-0500	FICA	84,547	91,916	89,750	89,750	91,515	2%	7.65% of Total Salaries
10-20-5300-5125-0600	Group Insurance	187,237	201,356	226,060	226,060	241,804	7%	Health Insurance for 21 FTE's; associated medical, dental, life, long term, disability
10-20-5300-5125-0601	Firefighter Physicals		-	15,600	15,600	15,600		Firefighter Physicals
10-20-5300-5127-0700	Retirement	111,405	135,935	137,000	137,000	165,000	20%	Pension Rate at 11.35 Percent
10-20-5300-5300-0800	Training & Education	4,973	4,666	7,500	5,500	7,500	0%	International Code Council Publications (\$2,000); National Fire Code Publications(\$1,350); Miscellaneous publications and training (\$5,150), \$1000 for SSS Fire Program Support
10-20-5300-5300-1100	Telephone	11,319	10,991	13,188	13,188	13,188	0%	Cellphone allowance for Chief, Div. Chief (\$600 each for a total of \$1200); Verizon Wireless MCT in Fire Apparatus (\$535/ Month for a total of \$6420);information technology services (\$229/Month for a total of \$2748) Misc. repairs (\$500); Upgrades to equipment MCT's (\$2,500)
10-20-5300-5300-1300	Utilities	26,203	26,027	32,000	30,000	34,020	6%	Town Of Smithfield Public Utilities (\$15,610); Piedmont Natural Gas (\$3,100); Allied Dumpster Srv. (\$2,650) Parker Gas (\$2,500) Misc. Costs (\$500); Time Warner Cable (\$130/ Month \$1,560), Fire Station 2 (\$8,100)
10-20-5300-5300-1500	Service Awards/Recognition	3,527	2,450	3,600	3,600	3,600	0%	Annual contribution to Smithfield Firefighter's Association for recognition lunches, meal & snack expenses related to late night calls, etc.
10-20-5300-5300-1700	Equip Maint & Repair	35,729	38,562	41,110	41,110	41,110	0%	Maintenance/Repair of fire department equipment (\$35,000);Underground storage tank permit fee(\$840); Termitte control(\$420); 10 fire pager's (\$4,850)



Account #	Account Description	FY 21			FY 22 Adopted		% CHG	FIRE COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget	FY 21 Projected	Budget		
10-20-5300-5300-2900	Professional Fees	2,864	3,467	4,500	4,500	5,000	11%	NC Code Official Qualification Board; ABCHS Dues; JoCo Fireman's Assoc. Dues; Eastern Carolina Firemen's Assoc. Dues; International Code Council Membership Fees; NC Assoc. of Fire Chief's Dues; ICC Certification Renewals; NCCIAAI Membership Dues and subscriptions;
10-20-5300-5300-3000	Fuel	26,140	16,692	27,000	15,000	27,000	0%	Estimated Annual Fuel Usage
10-20-5300-5300-3100	Vehicle Supplies/Maint.	35,893	41,540	47,250	47,250	64,960	37%	Annual Maintenance and testing of Fire Pumps, Ladders (\$17,560); Miscellaneous of the maintenance and repair of vehicles(\$20,000); Tires and Oil service(\$27,400)
10-20-5300-5300-3300	Supplies/Operations	49,461	46,398	53,000	53,000	53,000	0%	Fire Manager System(\$2,000); Copier Contract and Costs (\$1,200); Operational supplies for the Department (\$43,800), Fire Station 2 (\$6,000)
10-20-5300-5300-3310	Non Capital Outlay	-	-	-	-	-	-	
10-20-5300-5300-3350	Hurricane	105	-	-	-	-	-	
10-20-5300-5300-3470	Reimb Vol. Firemen	-	16	-	-	-	-	
10-20-5300-5300-3600	Uniforms	30,531	30,446	33,700	33,700	33,700	0%	Purchase of Uniforms, Turn Out Gear, Etc.(\$31,200); Dry Cleaning (\$2,500)
10-20-5300-5300-4501	Service Contracts	420	420	1,000	1,000	1,000	0%	Service Contracts
10-76-5300-5970-9110	Transfer to GFCPF	261,352	-	560,500	-	-	-	
<b>Subtotal</b>		<b>2,052,150</b>	<b>1,932,667</b>	<b>2,583,763</b>	<b>1,997,208</b>	<b>2,154,697</b>	<b>-17%</b>	
10-20-5300-5700-7400	Capital Outlay	64,672	215,824	196,100	196,100	44,755		SUV Replacement \$44,755
						30,550		Turnout Gear \$30,550

Account #	Account Description	FY 21			FY 21 Projected	FY 22 Adopted Budget	% CHG	FIRE COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget				
	<i>Subtotal</i>	64,672	215,824	196,100	196,100	75,305	-62%	
	<b>Grand Totals:</b>	2,116,822	2,148,491	2,779,863	2,193,308	2,230,002	-20%	

Department Budget % Change

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>PW -General Services:</b>						
10-60-5500-5100-0200	SALARIES & WAGES	\$ 185,180	\$ 195,016	\$ 209,360	\$ 209,360	\$ 205,925
10-60-5500-5100-0250	OVERTIME	\$ 1,818	\$ 1,040	\$ 2,000	\$ 2,000	\$ 2,000
10-60-5500-5120-0500	FICA	\$ 13,246	\$ 14,046	\$ 16,200	\$ 16,200	\$ 16,825
10-60-5500-5125-0600	GROUP INSURANCE	\$ 54,999	\$ 54,934	\$ 65,700	\$ 65,700	\$ 71,842
10-60-5500-5127-0700	RETIREMENT	\$ 17,232	\$ 20,365	\$ 23,700	\$ 23,700	\$ 27,315
10-60-5500-5300-0760	TEMP LABOR	\$ 4,812	\$ 6,650	\$ 8,000	\$ 8,000	\$ 8,000
10-60-5500-5300-0800	TRAINING & EDUCATION	\$ 100	\$ -	\$ 500	\$ 500	\$ 500
10-60-5500-5300-1100	TELEPHONE	\$ 1,280	\$ 1,204	\$ 1,500	\$ 1,500	\$ 1,500
10-60-5500-5300-1300	UTILITIES	\$ 16,125	\$ 14,985	\$ 20,000	\$ 18,605	\$ 20,500
10-60-5500-5300-1700	EQUIP MAINT & REPAIR	\$ 6,689	\$ 7,048	\$ 7,000	\$ 7,000	\$ 7,000
10-60-5500-5300-3000	FUEL	\$ 4,717	\$ 5,354	\$ 7,500	\$ 8,410	\$ 8,500
10-60-5500-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 2,414	\$ 290	\$ 2,500	\$ 2,500	\$ 2,500
10-60-5500-5300-3300	SUPPLIES/OPERATIONS	\$ 24,571	\$ 25,715	\$ 31,600	\$ 34,115	\$ 30,500
10-60-5500-5300-3350	HURRICANE	\$ 1,427	\$ -	\$ -	\$ -	\$ -
10-60-5500-5300-3410	RIVERSIDE EXT. INC. REIMBURSEMENT	\$ 2,500	\$ 41,250	\$ 20,000	\$ 26,000	\$ 20,000
10-60-5500-5300-3420	GRAVE OPENING	\$ 30,750	\$ 38,475	\$ 26,000	\$ 26,000	\$ 26,000
10-60-5500-5300-3430	TREE TRIMMING	\$ 6,750	\$ 10,000	\$ 10,000	\$ 7,700	\$ 10,000
10-60-5500-5300-3440	APPEARANCE COMMISSION	\$ 5,321	\$ 26,618	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3442	COMMUNITY GARDEN	\$ -	\$ 1,683	\$ 3,000	\$ 3,000	\$ 3,000
10-60-5500-5300-3600	UNIFORMS	\$ 2,286	\$ 2,033	\$ 3,500	\$ 3,500	\$ 3,500
10-60-5500-5300-4501	SERVICE CONTRACTS	\$ 66,329	\$ 65,990	\$ 52,156	\$ 51,306	\$ 60,455
10-60-5500-5300-4502		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 448,546</b>	<b>\$ 532,696</b>	<b>\$ 525,216</b>	<b>\$ 530,096</b>	<b>\$ 540,862</b>
10-60-5500-5700-7400	CAPITAL OUTLAY	\$ 20,389	\$ 30,152	\$ 20,500	\$ 20,500	\$ 90,130
	<b>Sub-Totals:</b>	<b>\$ 20,389</b>	<b>\$ 30,152</b>	<b>\$ 20,500</b>	<b>\$ 20,500</b>	<b>\$ 90,130</b>
	<b>PW -GENERAL TOTALS:</b>	<b>\$ 468,935</b>	<b>\$ 562,848</b>	<b>\$ 545,716</b>	<b>\$ 550,596</b>	<b>\$ 630,992</b>

Account #	Account Description	FY 21				FY 22 Adopted Budget	% CHG	GENERAL MAINTENANCE COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget	FY 21 Projected			
10-60-5500-5100-0200	Salaries & Wages	185,180	195,016	209,360	209,360	205,925	-2%	Town of Smithfield Budget Justification Sheet FTEs - 5 - Public Works Director, Street Sign Specialist, General Maintenance crew leader and 2 Facility Maintenance Specialist
10-60-5500-5100-0250	Overtime	1,818	1,040	2,000	2,000	2,000	0%	For emergency work after hours and community projects.
10-60-5500-5120-0500	FICA	13,246	14,046	16,200	16,200	16,825	4%	
10-60-5500-5125-0600	Group Insurance	54,999	54,934	65,700	65,700	71,842	9%	Medical Insurance
10-60-5500-5127-0700	Retirement	17,232	20,365	23,700	23,700	27,315	15%	Pension Rate at 11.35 Percent
10-60-5500-5300-0760	Temp. Labor	4,812	6,650	8,000	8,000	8,000	N/A	License training/continuing ed
10-60-5500-5300-0800	Training & Education	100	-	500	500	500	0%	Temp Labor to assist with summer mowing and Appearance Commission Requests
10-60-5500-5300-1100	Telephone	1,280	1,204	1,500	1,500	1,500	0%	Telephone line includes Directors cellphone allowance of \$600.00 per year.
10-60-5500-5300-1300	Utilities	16,125	14,985	20,000	18,605	20,500	3%	Utilities for town hall, Appearance shop, cemeteries, welcome signs etc., New Lights Installed.
10-60-5500-5300-1700	Equip Maint & Repair	6,689	7,048	7,000	7,000	7,000	0%	Repairs to equipment including HVAC units.
10-60-5500-5300-3000	Fuel	4,717	5,354	7,500	8,410	8,500	13%	Average gallons used (4,123) x 1.94/gal on unleaded = \$6,043. Fuel additives \$500.00
10-60-5500-5300-3100	Vehicle Supplies/ Maintenance	2,414	290	2,500	2,500	2,500	0%	Maintenance and repair of Appearance vehicles.
10-60-5500-5300-3300	Supplies/ Operations	24,571	25,715	31,600	34,115	30,500	-3%	\$20,000 Supplies for Appearance crew, weed eaters, saws, chemicals, mat rentals for Town Hall, rain gear, etc. \$7,500 for mulch, AED equipment \$1,650, Carolina Phone and Alarms \$1,400.
10-60-5500-5300-3350	Hurricane	1,427	-					
10-60-5500-5300-3410	Riverside Cemetery Expansion Reimbursement	2,500	41,250	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	30,750	38,475	26,000	26,000	26,000	0%	Cost to cover opening and closing of graves in town cemeteries.
10-60-5500-5300-3430	Tree Trimming	6,750	10,000	10,000	7,700	10,000	0%	Cut down or trim back Hazardous trees in city limits.

Account #	Account Description	FY 21		FY 21		FY 22 Adopted		% CHG	GENERAL MAINTENANCE COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget	Projected	Budget	Budget		
10-60-5500-5300-3440	Appearance Commission	5,321	26,618	15,000	15,000	15,000	15,000	0%	Landscapes, sidewalk and other projects as identified by the Appearance Commission.
10-60-5500-5300-3442	Community Garden		1,683	3,000	3,000	3,000	3,000		Community Garden
10-60-5500-5300-3600	Uniforms	2,286	2,033	3,500	3,500	3,500	3,500	0%	Uniform contract with Unififers (\$250.00/ per month - \$3,000 per year), Safety shoes etc. (\$500.00)
10-60-5500-5300-4501	Service Contracts	66,329	65,990	52,156	51,306	60,455	60,455	16%	HVAC Maintenance contract (\$6,684.48 yr.), Lane Lawn Care (right of way) \$20,000 - \$3,225 paid in Powell Bill line = (\$16,775), Cleaning contract \$2,273/month (\$27,276/yr.), Cleggs (\$810.00/yr.), Fire Ext (\$1,000/yr.), Mosquito Control \$7,910
10-60-5500-5300-4502		-							
	<b>Subtotal</b>	<b>448,546</b>	<b>532,696</b>	<b>525,216</b>	<b>524,096</b>	<b>540,862</b>	<b>540,862</b>	<b>3%</b>	
10-60-5500-5700-7400	Capital Outlay	20,389	30,152	20,500	20,500	6,430	3,700		New HVAC for PW Building Utility Trailer
	<b>Subtotal</b>	<b>20,389</b>	<b>30,152</b>	<b>20,500</b>	<b>20,500</b>	<b>90,130</b>	<b>90,130</b>	<b>340%</b>	Compact Tractor for Cemetery Use Replacement Dump Truck
	<b>Grand Totals:</b>	<b>468,935</b>	<b>562,848</b>	<b>545,716</b>	<b>544,596</b>	<b>630,992</b>	<b>630,992</b>	<b>16%</b>	

Department Budget % Change

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>PW-Streets:</b>						
10-30-5600-5100-0200	SALARIES & WAGES	\$ 148,978	\$ 159,912	\$ 158,540	\$ 158,540	\$ 161,200
10-30-5600-5100-0250	OVERTIME	\$ 1,608	\$ 1,332	\$ 4,000	\$ 4,000	\$ 4,000
10-30-5600-5120-0500	FICA	\$ 10,432	\$ 11,260	\$ 12,200	\$ 12,200	\$ 12,640
10-30-5600-5125-0600	GROUP INSURANCE	\$ 49,559	\$ 51,376	\$ 59,775	\$ 59,775	\$ 82,734
10-30-5600-5125-0610	RETIREE SUPPLEMENTAL	\$ 12,614	\$ 12,910	\$ 15,460	\$ 15,460	\$ 13,352
10-30-5600-5127-0700	RETIREMENT	\$ 16,303	\$ 19,432	\$ 21,630	\$ 21,630	\$ 23,710
10-30-5600-5300-1100	TELEPHONE	\$ 1,092	\$ 1,032	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5600-5300-1300	UTILITIES	\$ 4,496	\$ 4,463	\$ 6,500	\$ 6,500	\$ 7,000
10-30-5600-5300-1700	EQUIP MAINT & REPAIR	\$ 14,321	\$ 11,321	\$ 14,000	\$ 17,789	\$ 20,000
10-30-5600-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ 5,360	\$ -	\$ -	\$ -
10-30-5600-5300-3000	FUEL	\$ 9,874	\$ 5,822	\$ 10,200	\$ 10,200	\$ 10,200
10-30-5600-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 6,124	\$ 3,857	\$ 7,500	\$ 8,310	\$ 14,000
10-30-5600-5300-3300	SUPPLIES/OPERATIONS	\$ 20,116	\$ 25,149	\$ 31,800	\$ 31,800	\$ 31,800
10-30-5600-5300-3310	DRAINAGE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3350	HURRICANE	\$ 1,977	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3400	STREET LIGHTING	\$ 91,785	\$ 92,420	\$ 98,000	\$ 98,000	\$ 100,000
10-30-5600-5300-3600	UNIFORMS	\$ 1,681	\$ 1,736	\$ 2,600	\$ 2,600	\$ 2,700
10-30-5600-5300-4501	SERVICE CONTRACTS	\$ (922)	\$ 120	\$ -	\$ -	\$ -
10-30-5600-5300-7300	SIDEWALK & CURB REPAIR	\$ 9,180	\$ -	\$ 17,000	\$ 98,000	\$ 17,000
10-76-5600-5970-9100	TRANSFER TO GF CAPITAL PROJECT	\$ -	\$ 827,000	\$ -	\$ -	\$ 132,000
10-76-5600-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 399,218</b>	<b>\$ 1,234,502</b>	<b>\$ 460,705</b>	<b>\$ 546,304</b>	<b>\$ 633,836</b>
10-30-5600-5700-7400	CAPITAL OUTLAY	\$ 32,501	\$ -	\$ -	\$ -	\$ 10,000
10-30-5600-5700-7401	CAP IMP RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 32,501</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
	<b>PW-STREETS TOTALS:</b>	<b>\$ 431,719</b>	<b>\$ 1,234,502</b>	<b>\$ 460,705</b>	<b>\$ 546,304</b>	<b>\$ 643,836</b>

Account #	Account Description	FY 21			FY 22 Adopted Budget	% CHG	STREETS COMMENTS
		FY 19 Actual	FY 20 Actual	FY 21 Projected			
10-30-5600-5100-0200	Salaries & Wages	148,978	159,912	158,540	161,200	2%	Town of Smithfield Budget Justification Sheet 4 FTEs - Administrative Support Specialist, 2 Equipment Operators, Street Maintenance Worker.
10-30-5600-5100-0250	Overtime	1,608	1,332	4,000	4,000	0%	Emergency work as needed.
10-30-5600-5120-0500	FICA	10,432	11,260	12,200	12,640	4%	
10-30-5600-5125-0600	Group Insurance	49,559	51,376	59,775	82,734	38%	Medical Insurance
10-30-5600-5125-0610	Retiree Supplemental	12,614	12,910	15,460	13,352		
10-30-5600-5127-0700	Retirement	16,303	19,432	21,630	23,710	10%	Pension Rate at 11.35 Percent
10-30-5600-5300-1100	Telephone	1,092	1,032	1,500	1,500	0%	Monthly phone service (Information Technology System) 60/month \$720.00/yr, Street portion of lease on phone system GE Capital 60/month \$720.00/yr.
10-30-5600-5300-1300	Utilities	4,496	4,463	6,500	7,000	8%	Crossing signal maintenance Blount Street \$2,300/yr., Crossing signal maintenance Peedlin Road \$2,000, Town's estimated utilities \$2,700
10-30-5600-5300-1700	Equip Maint & Repair	14,321	11,321	17,789	20,000	43%	Maintenance and outsource repairs of Street equipment.
10-30-5600-5300-2900	Professional Services	-	5,360	-	-		Miscellaneous services.
10-30-5600-5300-3000	Fuel	9,874	5,822	10,200	10,200	0%	Based on year end Unleaded gallons used (1,696) x 1.94 pump price = \$3,290. Diesel gallons used (1,338) x 2.53 pump price = 3,392. Off road Diesel tank at shop \$3,500
10-30-5600-5300-3100	Vehicle Supplies/Maint.	6,124	3,857	8,310	14,000	87%	Supplies for maintenance on Street vehicles.
10-30-5600-5300-3300	Supplies/Operations	20,116	25,149	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
10-30-5600-5300-3350	Hurricane	1,977	-				

Account #	Account Description	FY 21			FY 22 Adopted Budget	% CHG	STREETS COMMENTS
		FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget			
10-30-5600-5300-3400	Street Lighting	91,785	92,420	98,000	100,000	2%	Projected cost per month \$8,333 (\$100,000/yr)
10-30-5600-5300-3600	Uniforms	1,681	1,736	2,600	2,700	4%	Monthly uniform cost with uniformers corporation \$1,840/yr, Miscellaneous (safety shoes etc.) \$860.00
10-30-5600-5300-4501	Service Contracts	(922)	120				
10-30-5600-5300-7300	Sidewalk/Curb Repairs	9,180	-	17,000	17,000	0%	Sidewalk and curb repairs as needed.
10-76-5600-5970-9100	Transfer To GF Capital Projects	-	827,000		132,000	N/A	Tractor Mower with enclosed cab
10-76-5600-5970-9110	Transfer To GF Capital Reserve	-				N/A	
	<b>Subtotal</b>	<b>399,218</b>	<b>1,234,502</b>	<b>460,705</b>	<b>633,836</b>	<b>38%</b>	
10-30-5600-5700-7400	Capital Outlay	32,501	-	-	-		Utility Trailer
	Capital Improvement/Street Resurfacing	-	-	-	-		
	<b>Subtotal</b>	<b>32,501</b>	<b>-</b>	<b>-</b>	<b>10,000</b>		
<b>GRAND TOTALS:</b>		<b>431,719</b>	<b>1,234,502</b>	<b>460,705</b>	<b>643,836</b>	<b>40%</b>	<b>Department Budget % Change</b>



# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>PW-Garage:</b>						
10-30-5650-5100-0200	SALARIES & WAGES	\$ 28,959	\$ 36,533	\$ 36,775	\$ 36,775	\$ 57,000
10-30-5650-5100-0250	OVERTIME	\$ 1,067	\$ 1,198	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5120-0500	FICA	\$ 2,228	\$ 2,781	\$ 2,930	\$ 2,930	\$ 4,360
10-30-5650-5125-0600	GROUP INSURANCE	\$ 21,427	\$ 22,414	\$ 24,800	\$ 24,800	\$ 26,458
10-30-5650-5127-0700	RETIREMENT	\$ 3,268	\$ 4,556	\$ 5,040	\$ 5,040	\$ 6,100
10-30-5650-5300-1100	TELEPHONE	\$ 1,488	\$ 1,427	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5300-1300	UTILITIES	\$ 6,628	\$ 5,789	\$ 7,000	\$ 7,000	\$ 7,000
10-30-5650-5300-1700	EQUIP MAINT & REPAIR	\$ 56	\$ 228	\$ 1,000	\$ 1,000	\$ 1,000
10-30-5650-5300-3000	FUEL	\$ 1,037	\$ 849	\$ 1,050	\$ 1,964	\$ 2,000
10-30-5650-5300-3100	VEHICLE SUP/MAINT	\$ 290	\$ 208	\$ 300	\$ 300	\$ 300
10-30-5650-5300-3300	SUPPLIES/OPERATIONS	\$ 10,089	\$ 10,384	\$ 11,300	\$ 11,500	\$ 11,500
10-30-5650-5300-3350	HURRICANE	\$ 78	\$ -	\$ -	\$ -	\$ -
10-30-5650-5300-3600	UNIFORMS	\$ 800	\$ 800	\$ 1,020	\$ 1,020	\$ 1,020
10-30-5650-5300-4501	SERVICE CONTRACTS	\$ 905	\$ 880	\$ 1,000	\$ 1,782	\$ 2,000
	<b>Sub-Totals:</b>	<b>\$ 78,320</b>	<b>\$ 88,047</b>	<b>\$ 95,215</b>	<b>\$ 97,111</b>	<b>\$ 121,738</b>
<hr/>						
10-30-5650-5700-7400	CAPITAL OUTLAY EQUIP	\$ 5,552	\$ 10,283	\$ -	\$ -	\$ 32,000
	<b>Sub-Totals:</b>	<b>\$ 5,552</b>	<b>\$ 10,283</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,000</b>
	<b>PW-GARAGE TOTALS:</b>	<b>\$ 83,872</b>	<b>\$ 98,330</b>	<b>\$ 95,215</b>	<b>\$ 97,111</b>	<b>\$ 153,738</b>

Account #	Account Description	FY 21		FY 22 Adopted		% CHG	GARAGE COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget	Projected		
10-30-5650-5100-0200	Salaries & Wages	28,959	36,533	36,775	36,775	55%	Town of Smithfield Budget Justification Sheet 1 FTE - Equipment Mechanic, Includes 1 half-time mechanic.
10-30-5650-5100-0250	Overtime	1,067	1,198	1,500	1,500	0%	Projected overtime for emergency repairs.
10-30-5650-5120-0500	FICA	2,228	2,781	2,930	2,930	49%	
10-30-5650-5125-0600	Group Insurance	21,427	22,414	24,800	24,800	7%	Medical Insurance
10-30-5650-5127-0700	Retirement	3,268	4,556	5,040	5,040	21%	Pension Rate at 11.35 Percent
10-30-5650-5300-1100	Telephone	1,488	1,427	1,500	1,500	0%	Phone service in garage plus \$25.00 per month cell phone allowance for employee.
10-30-5650-5300-1300	Utilities	6,628	5,789	7,000	7,000	0%	
10-30-5650-5300-1700	Equip Maint & Repair	56	228	1,000	1,000	0%	Maintenance of garage equipment.
10-30-5650-5300-3000	Fuel	1,037	849	1,050	1,964	90%	Based on year end 20/21 gallons used (1,030) x 1.94 pump price
10-30-5650-5300-3100	Vehicle Supplies/ Maintenance	290	208	300	300	0%	Maintenance of garage vehicle
10-30-5650-5300-3300	Supplies/ Operations	10,089	10,384	11,300	11,500	2%	For oils, filters, tools etc. (\$8,400). Inspection equipment support service annual fee \$900. Annual software for light truck/vehicle \$2,000.

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	GARAGE COMMENTS
10-30-5650-5300-3350	Hurricane	78	-					
10-30-5650-5300-3600	Uniforms	800	800	1,020	1,020	1,020	0%	Uniforms \$916.00/yr. safety boots \$100.00.
10-30-5650-5300-4501	Service Contracts	905	880	1,000	1,782	2,000	100%	Mid Atlantic (\$585) annual service contracts such as lift inspection and air compressors/Cleggs (\$210), Unifirst (\$186)
<b>Subtotal</b>		<b>78,320</b>	<b>88,047</b>	<b>95,215</b>	<b>97,111</b>	<b>121,738</b>	<b>28%</b>	
10-30-5650-5700-7400	Capital Outlay	5,552	10,283		-	10,000		Front Garage Door Replacement 2 Chain Hook Lifts Hot Pressure Washer
<b>Subtotal</b>		<b>5,552</b>	<b>10,283</b>	<b>-</b>	<b>-</b>	<b>32,000</b>		
<b>GRAND TOTALS:</b>		<b>83,872</b>	<b>98,330</b>	<b>95,215</b>	<b>97,111</b>	<b>153,738</b>	<b>61%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>PW-Powell Bill:</b>						
10-30-5700-5300-1700	EQUIPMENT MAINTENANCE	\$ 908	\$ 1,039	\$ 1,000	\$ 1,000	\$ 1,000
10-30-5700-5300-2900	PROFESSIONAL SERVICES	\$ 483	\$ -	\$ 500	\$ 500	\$ 500
10-30-5700-5300-3100	VEHICLE MAINTENANCE	\$ 2,987	\$ 2,301	\$ 3,000	\$ 3,000	\$ 3,000
10-30-5700-5300-3300	SUPPLIES/OPERATIONS	\$ 8,756	\$ 8,728	\$ 9,000	\$ 9,425	\$ 12,000
10-30-5700-5300-3310	DRAINAGE	\$ 2,875	\$ 17,924	\$ 13,000	\$ 9,425	\$ 13,000
10-30-5700-5300-4501	CONTRACT SERV/RIGHT-A-WAYS	\$ 16,225	\$ 16,225	\$ 16,225	\$ -	\$ 16,225
10-30-5700-5300-7300	SIDEWALK & CURB REPAIR	\$ 17,782	\$ 20,000	\$ 20,000	\$ 13,000	\$ 20,000
10-30-5700-5700-7310	PATCH & RESURFACE	\$ 403,776	\$ 255,634	\$ 211,590	\$ 211,590	\$ 234,275
10-30-5700-5700-7400	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5700-5700-7402	PAVE UNPAVED STREET	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PW-POWELL BILL TOTALS:</b>		<b>\$ 453,792</b>	<b>\$ 321,851</b>	<b>\$ 274,315</b>	<b>\$ 247,940</b>	<b>\$ 300,000</b>

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	POWELL BILL COMMENTS
10-30-5700-5300-1700	Equipment Maintenance	908	1,039	1,000	1,000	1,000	N/A	Town of Smithfield Budget Justification Sheet
10-30-5700-5300-2900	Professional Services	483	-	500	500	500	N/A	
10-30-5700-5300-3100	Vehicle Maintenance	2,987	2,301	3,000	3,000	3,000	N/A	
10-30-5700-5300-3300	Supplies/Operations	8,756	8,728	9,000	9,425	12,000	N/A	Increase in Asphalt Repair/ 14.25 each bag = \$6,368
10-30-5700-5300-3310	Drainage	2,875	17,924	13,000	13,000	13,000	N/A	Drainage repairs
10-30-5700-5300-4501	Contract Serv/Right-A-Way	16,225	16,225	16,225	21,490	16,225	N/A	\$13,000 for beaver control and \$3,225 toward right of way contract.
10-30-5700-5300-7300	Sidewalk & Curb	17,782	20,000	20,000	20,000	20,000	N/A	Repairs to sidewalks and curb & gutter.
10-30-5700-5700-7310	Patch & Resurface	403,776	255,634	211,590	211,590	234,275	N/A	Resurfacing projects.
10-30-5700-5700-7400	Equipment	-	-	-	-	-	N/A	
10-30-5700-5700-7402	Pave Unpaved Street	-	-	-	-	-	N/A	
<b>GRAND TOTALS:</b>		<b>453,792</b>	<b>321,851</b>	<b>274,315</b>	<b>280,005</b>	<b>300,000</b>	N/A	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>PW-Sanitation:</b>						
10-40-5800-5100-0200	SALARIES & WAGES	\$ 495,567	\$ 531,080	\$ 562,000	\$ 562,000	\$ 604,220
10-40-5800-5100-0250	OVERTIME	\$ 9,555	\$ 6,491	\$ 7,000	\$ 7,000	\$ 7,000
10-40-5800-5120-0500	FICA	\$ 37,685	\$ 40,047	\$ 43,500	\$ 43,500	\$ 46,760
10-40-5800-5125-0600	GROUP INSURANCE	\$ 138,485	\$ 134,754	\$ 179,120	\$ 179,120	\$ 199,350
10-40-5800-5125-0610	RETIREE SUPPLEMENTAL	\$ 2,102	\$ 6,779	\$ 6,880	\$ 6,880	\$ 9,225
10-40-5800-5127-0700	RETIREMENT	\$ 54,272	\$ 64,424	\$ 74,710	\$ 74,710	\$ 85,335
10-40-5800-5300-0760	TEMP AGENCY LABOR	\$ 11,214	\$ 28,933	\$ -	\$ -	\$ -
10-40-5800-5300-1100	TELEPHONE	\$ 1,244	\$ 1,171	\$ 2,100	\$ 2,100	\$ 2,100
10-40-5800-5300-1300	UTILITIES	\$ 3,315	\$ 3,051	\$ 4,500	\$ 4,500	\$ 4,500
10-40-5800-5300-1700	EQUIP MAINT & REPAIR	\$ 9,664	\$ 13,543	\$ 12,200	\$ 14,000	\$ 17,000
10-40-5800-5300-3000	FUEL	\$ 52,738	\$ 48,219	\$ 63,250	\$ 63,000	\$ 65,000
10-40-5800-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 36,057	\$ 42,410	\$ 40,000	\$ 40,000	\$ 53,000
10-40-5800-5300-3300	SUPPLIES/OPERATIONS	\$ 13,598	\$ 18,532	\$ 20,500	\$ 20,500	\$ 25,500
10-40-5800-5300-3350	HURRICANE	\$ 222	\$ -	\$ -	\$ -	\$ -
10-40-5800-5300-3600	UNIFORMS	\$ 6,302	\$ 6,150	\$ 7,000	\$ 7,000	\$ 8,550
10-40-5800-5300-4500	LANDFILL FEES	\$ 217,444	\$ 225,866	\$ 225,000	\$ 250,000	\$ 270,000
10-40-5800-5300-4501	SERVICE CONTRACTS	\$ 1,542	\$ 1,499	\$ 2,500	\$ 2,500	\$ 5,000
10-76-5800-5970-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ 13,495	\$ -	\$ -	\$ -	\$ -
10-76-5800-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -
	<b>Sub-Totals:</b>	<b>\$ 1,104,501</b>	<b>\$ 1,172,949</b>	<b>\$ 1,330,260</b>	<b>\$ 1,356,810</b>	<b>\$ 1,402,540</b>
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
	<b>PW-SANITATION TOTALS:</b>	<b>\$ 1,104,501</b>	<b>\$ 1,172,949</b>	<b>\$ 1,330,260</b>	<b>\$ 1,356,810</b>	<b>\$ 1,427,540</b>

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21		FY 22 Adopted Budget	% CHG	SANITATION COMMENTS
				Adopted Budget	Projected			
10-40-5800-5100-0200	Salaries & Wages	495,567	531,080	562,000	562,000	604,220	8%	Town of Smithfield Budget Justification Sheet 17 - FTEs - Public Works Supervisor, 14 Sanitation Equipment Operators, 3 Sanitation Workers.
10-40-5800-5100-0250	Overtime	9,555	6,491	7,000	7,000	7,000	0%	Emergency work as needed.
10-40-5800-5120-0500	FICA	37,685	40,047	43,500	43,500	46,760	7%	
10-40-5800-5125-0600	Group Insurance	138,485	134,754	179,120	179,120	199,350	11%	Medical Insurance
10-40-5800-5125-0610	Retiree Supplemental	2,102	6,779	6,880	6,880	9,225		
10-40-5800-5127-0700	Retirement	54,272	64,424	74,710	74,710	85,335	14%	Pension Rate at 11.35 Percent.
10-40-5800-5300-0760	Temp Agency Labor	11,214	28,933	-	-		N/A	Temp labor rate \$16.50 per hour. (end of March cut off)
10-40-5800-5300-1100	Telephone	1,244	1,171	2,100	2,100	2,100	0%	Cell phone allowance for PW Supervisor \$600.00, Monthly phone service (Information Technology System) \$55/month, \$600.00/yr. Sanitation portion of lease on phone system), \$70/month \$840/yr.
10-40-5800-5300-1300	Utilities	3,315	3,051	4,500	4,500	4,500	0%	
10-40-5800-5300-1700	Equip Maint & Repair	9,664	13,543	12,200	14,000	17,000	39%	Maintenance and repair of equipment. Adds additional tarp system \$2,500.
10-40-5800-5300-3000	Fuel	52,738	48,219	63,250	63,000	65,000	3%	Average Diesel gallons used 21,769 x 2.53 pump price = \$55,167. Unleaded gallons used (5,069) x 1.94 pump price = \$9,833.
10-40-5800-5300-3100	Vehicle Supplies/ Maint.	36,057	42,410	40,000	40,000	53,000	33%	Older equipment requiring more maintenance attention. Diesel Engine Work outsourced.
10-40-5800-5300-3300	Supplies/ Operations	13,598	18,532	20,500	20,500	25,500	24%	Cleaning supplies for equipment, trash can notices for holiday delays, hand tools, roll out container cost increase.
10-40-5800-5300-3350	Hurricane	222	-					
10-40-5800-5300-3600-	Uniforms	6,302	6,150	7,000	7,000	8,550	22%	Monthly cost for uniform contract UniFirst \$6,000/yr. Purchase of safety shoes \$1,600. Tee shirts and safety vests \$950. Masks and latex glove increases.

Account #	Account Description	FY 21				FY 22 Adopted Budget	% CHG	SANITATION COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget	FY 21 Projected			
10-40-5800-5300-4500	Landfill Fees	217,444	225,866	225,000	250,000	270,000	20%	Tipping fees for JoCo. Landfill, Spain Farms, WM dumpsters etc. Additional \$5,550 to cover 50 new homes built in the FY, 3 tons per household x \$37/ton tipping fee. More Trash being collected.
10-40-5800-5300-4501	Service Contracts	1,542	1,499	2,500	2,500	5,000	100%	\$1,917.60 for My Fleet Renewal, \$540.00 for data and two tablets. Additional geo fencing for two vehicles.
10-76-5800-5970-9100	Transfer To GF Capital Projects	13,495	-	-	-	-	N/A	
10-76-5800-5970-9110	Transfer To GF Capital Reserve	-	-	80,000	80,000	-	N/A	
	<b>Subtotal</b>	<b>1,104,501</b>	<b>1,172,949</b>	<b>1,330,260</b>	<b>1,356,810</b>	<b>1,402,540</b>	<b>5%</b>	
10-40-5800-5700-7400	Capital Outlay	-	-	-	-	25,000		Replacement roll off containers (4)
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>		
	<b>GRAND TOTALS:</b>	<b>1,104,501</b>	<b>1,172,949</b>	<b>1,330,260</b>	<b>1,356,810</b>	<b>1,427,540</b>	<b>7%</b>	<b>Department Budget % Change</b>



# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Recreation:</b>						
10-60-6200-5100-0200	SALARIES & WAGES	\$ 300,520	\$ 307,176	\$ 310,000	\$ 307,818	\$ 325,500
10-60-6200-5100-0210	SALARIES, PART TIME	\$ 38,589	\$ 29,956	\$ 42,500	\$ 9,617	\$ 41,500
10-60-6200-5100-0250	OVERTIME	\$ 2,282	\$ 1,166	\$ 3,500	\$ 750	\$ 3,500
10-60-6200-5120-0500	FICA	\$ 25,279	\$ 25,199	\$ 27,280	\$ 23,388	\$ 28,420
10-60-6200-5125-0600	GROUP INSURANCE	\$ 76,800	\$ 72,833	\$ 98,360	\$ 78,490	\$ 109,187
10-60-6200-5125-0610	RETIREE SUPPLEMENTAL	\$ 4,044	\$ 4,199	\$ 2,590	\$ 4,306	\$ 4,220
10-60-6200-5127-0700	RETIREMENT	\$ 32,783	\$ 37,102	\$ 41,210	\$ 41,530	\$ 47,210
10-60-6200-5300-0760	TEMP AGENCY LABOR	\$ 14,020	\$ 19,541	\$ 18,900	\$ 14,705	\$ 18,900
10-60-6200-5300-0800	TRAINING & EDUCATION	\$ 1,516	\$ 2,278	\$ 3,000	\$ 2,138	\$ 3,000
10-60-6200-5300-0900	TRAVEL ALLOWANCE	\$ 916	\$ 588	\$ 3,500	\$ 900	\$ 3,500
10-60-6200-5300-1100	TELEPHONE	\$ 4,532	\$ 4,639	\$ 5,650	\$ 6,756	\$ 5,650
10-60-6200-5300-1300	UTILITIES	\$ 34,661	\$ 32,449	\$ 43,000	\$ 34,405	\$ 51,000
10-60-6200-5300-1700	EQUIP MAINT & REPAIR	\$ 35,655	\$ 40,391	\$ 55,000	\$ 51,600	\$ 55,000
10-60-6200-5300-2900	PROFESSIONAL FEES	\$ 810	\$ 775	\$ 1,000	\$ 775	\$ 1,000
10-60-6200-5300-3000	FUEL	\$ 9,212	\$ 7,453	\$ 9,500	\$ 6,370	\$ 8,900
10-60-6200-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 2,964	\$ 1,539	\$ 4,500	\$ 1,470	\$ 4,500
10-60-6200-5300-3300	SUPPLIES/OPERATIONS	\$ 76,939	\$ 65,082	\$ 85,000	\$ 51,298	\$ 83,000
10-60-6200-5300-3350	HURRICANE	\$ -	\$ 246,210	\$ -	\$ -	\$ -
10-60-6200-5300-3450	RECREATION SPECIAL PROJECTS	\$ 4,027	\$ 3,112	\$ 4,000	\$ 4,000	\$ 15,000
10-60-6200-5300-3460	COMMUNITY PARK	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3600	UNIFORMS	\$ 2,749	\$ 2,265	\$ 2,750	\$ 2,020	\$ 2,750
10-60-6200-5300-3900	SWIMMING POOL DEMOLITION	\$ 33,493	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-4501	SERVICE CONTRACTS	\$ 54,836	\$ 58,322	\$ 44,740	\$ 45,480	\$ 45,270
10-76-6200-5970-9100	TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ 125,000	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 756,627</b>	<b>\$ 1,087,275</b>	<b>\$ 805,980</b>	<b>\$ 687,816</b>	<b>\$ 857,007</b>
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 121,149	\$ 262,870	\$ 99,650	\$ 98,300	\$ 199,000
	<b>Sub-Totals:</b>	<b>\$ 121,149</b>	<b>\$ 262,870</b>	<b>\$ 99,650</b>	<b>\$ 98,300</b>	<b>\$ 199,000</b>
	<b>RECREATION TOTALS:</b>	<b>\$ 877,776</b>	<b>\$ 1,350,145</b>	<b>\$ 905,630</b>	<b>\$ 786,116</b>	<b>\$ 1,056,007</b>

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21		% CHG	RECREATION COMMENTS
				Adopted Budget	Projected		
10-60-6200-5100-0200	Salaries & Wages	300,520	307,176	310,000	307,818	325,500	Town of Smithfield Budget Justification Sheet Salaries for Parks and Recreation Director, Athletics Program Supervisor, Programs Supervisor, maintenance Supervisor, Maintenance Specialist I, Maintenance Specialist II, Admin. Support Specialist.
10-60-6200-5100-0210	Salaries/Part-Time	38,589	29,956	42,500	9,617	41,500	Umpires, Supervisors, Scorekeepers, Etc. 38 part time positions approved for P&R at any given time
10-60-6200-5100-0250	Overtime	2,282	1,166	3,500	750	3,500	Pay Full-Time Staff to work Tournament / Special Events
10-60-6200-5120-0500	FICA	25,279	25,199	27,280	23,388	28,420	4%
10-60-6200-5125-0600	Group Insurance	76,800	72,833	98,360	78,490	109,187	11% Medical Insurance
10-60-6200-5125-0610	Retiree Supplemental	4,044	4,199	2,590	4,306	4,220	
10-60-6200-5127-0700	Retirement	32,783	37,102	41,210	41,530	47,210	15% Pension Rate at 11.35 Percent
10-60-6200-5300-0760	Temp Agency Labor	14,020	19,541	18,900	14,705	18,900	0% Hiring Labor through Temp Service (31 weeks) Adds 4 weeks (160 man hours) for off-season labor.
10-60-6200-5300-0800	Training/ Education	1,516	2,278	3,000	2,138	3,000	0% Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.
10-60-6200-5300-0900	Travel Allowance	916	588	3,500	900	3,500	0% Mileage Reimbursement for Employees
10-60-6200-5300-1100	Telephone	4,532	4,639	5,650	6,756	5,650	0% Cell Phone allowance for Director (\$600), Cell Phone allowance for Recreation Programs Coordinator (\$600), Cell Phone allowance for Facilities Maintenance Supervisor (\$600), Cell Phone allowance for Parks/ Ground Crew Leader (\$300), Information Technology (\$3250).
10-60-6200-5300-1300	Utilities	34,661	32,449	43,000	34,405	51,000	19% Utilities for All Parks, Porta-Jon for Boat Ramp, Football Field \$8,000 increase for water for splash pad.
10-60-6200-5300-1700	Equip Maint & Repair	35,655	40,391	55,000	51,600	55,000	0% General Maintenance and Repair of Parks, Restroom Facilities, Shelters, Athletic Fields, Etc. Adds Fire Ant Control to Athletic Fields and Playgrounds. Increase is moved from Contract Services for additional landscape services
10-60-6200-5300-2900	Professional Fees	810	775	1,000	775	1,000	0% NCRPA Dues:
10-60-6200-5300-3000	Fuel	9,212	7,453	9,500	6,370	8,900	-6% Fuel for Maintenance Vehicles and Equipment

Account #	Account Description	FY 21			FY 22 Adopted Budget	% CHG	RECREATION COMMENTS
		FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget			
10-60-6200-5300-3100	Vehicle Supplies/ Maint.	2,964	1,539	4,500	1,470	4,500	0% Maintenance for Recreation Vehicles.
10-60-6200-5300-3300	Supplies/ Operations	76,939	65,082	85,000	51,298	83,000	-2% Color Copies Contract (\$8000) Johnston County Tax Office (\$2728) for Johnson Park, Johnston County Tax Office (4460) for Civitan Field, July 4th Celebration with DCDS (\$2000) Parks Supplies (Soap, Toilet Paper, Liners, Paper Towels, Bags for Dog Poop Stations (\$4600), Athletic Field Paint / Supplies for Athletic Field Maintenance (\$10,500) Misc. Supplies for Parks and Recreation Department (\$47,712) Includes Athletic Equipment (football, baseball, soccer, basketball, volleyball, cheer, etc.) Uniforms for athletic teams, program supplies, computer and office supplies, trophies and awards, t-shirts for part-time staff, athletic teams fees, park amenities, Mulch for playgrounds/parks (\$5000)
10-60-6200-5300-3350	Hurricane	-	246,210	-	-	-	
10-60-6200-5300-3450	Recreation Special Projects	4,027	3,112	4,000	4,000	15,000	275% Floats, Sudan / Masonic Groups, Bands and Other Associated Costs with Smithfield Christmas Parade, Daddy-Daughter Dance, Veterans Day Celebration \$11,000.
10-60-6200-5300-3460	Community Park	-	-	-	-	-	
10-60-6200-5300-3600	Uniforms	2,749	2,265	2,750	2,020	2,750	0% Uniforms for Maintenance Employees
10-60-6200-5300-3900	Swimming Pool Removal	33,493	-	-	-	-	N/A
10-60-6200-5300-4501	Service Contracts	54,836	58,322	44,740	45,480	45,270	1% Cintas Document Management (\$600), Waste Management (Dumpster) (\$4250), Cleggs Pest Control (\$420), Park Mowing / Landscape Contract (\$40,000).
10-76-6200-5970-9100	Transfer to GFCPF		125,000				
	<b>Subtotal</b>	<b>756,627</b>	<b>1,087,275</b>	<b>805,980</b>	<b>687,816</b>	<b>857,007</b>	<b>6%</b>
10-60-6200-5700-7400	Capital Outlay	121,149	262,870	99,650	98,300	32,500	Pick-up Truck to replace 2006 Model
						74,000	Amphitheater Stage Upgrades and Drainage Repairs
						32,500	Pickup Truck to replace 2003 Model
						60,000	Parks and Rec/210 Master Plan
	<b>Subtotal</b>	<b>121,149</b>	<b>262,870</b>	<b>99,650</b>	<b>98,300</b>	<b>199,000</b>	<b>100%</b>
	<b>GRAND TOTALS:</b>	<b>877,776</b>	<b>1,350,145</b>	<b>905,630</b>	<b>786,116</b>	<b>1,056,007</b>	<b>17%</b>

Department Budget % Change

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Aquatic Center:</b>						
10-60-6220-5100-0200	SALARIES & WAGES	\$ 232,772	\$ 237,387	\$ 239,400	\$ 206,386	\$ 250,640
10-60-6220-5100-0210	SALARIES PART TIME - GENERAL	\$ 103,034	\$ 83,301	\$ 101,000	\$ 52,533	\$ 100,698
10-60-6220-5100-0220	SALARIES PART TIME - AQUATICS	\$ 105,028	\$ 76,196	\$ 107,965	\$ 76,864	\$ 107,585
10-60-6220-5100-0230	SALARIES PART TIME - INSTRUCTORS	\$ 78,611	\$ 47,293	\$ 81,000	\$ 29,033	\$ 80,489
10-60-6220-5100-0250	OVERTIME	\$ 64	\$ -	\$ 1,000	\$ -	\$ 1,000
10-60-6220-5120-0500	FICA	\$ 38,934	\$ 32,664	\$ 40,600	\$ 29,622	\$ 41,440
10-60-6220-5125-0600	GROUP INSURANCE	\$ 39,069	\$ 43,694	\$ 45,600	\$ 36,677	\$ 48,631
10-60-6220-5127-0700	RETIREMENT	\$ 25,643	\$ 29,154	\$ 25,340	\$ 27,819	\$ 32,700
10-60-6220-5300-0760	TEMP LABOR	\$ 22,701	\$ 7,054	\$ 10,260	\$ 500	\$ 6,000
10-60-6220-5300-0800	TRAINING AND EDUCATION	\$ 606	\$ 1,746	\$ 2,000	\$ 500	\$ 3,000
10-60-6220-5300-1100	TELEPHONE	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
10-60-6220-5300-1300	UTILITIES	\$ 175,037	\$ 166,673	\$ 175,000	\$ 158,865	\$ 175,000
10-60-6220-5300-1301	GENERATOR FUEL & MAINT.	\$ 16,748	\$ 16,405	\$ 20,000	\$ 17,389	\$ 20,000
10-60-6220-5300-1700	EQUIP MAINT & REPAIR	\$ 15,988	\$ 26,769	\$ 26,250	\$ 19,914	\$ 26,350
10-60-6220-5300-3300	SUPPLIES/OPERATION	\$ 26,602	\$ 26,178	\$ 35,000	\$ 23,349	\$ 35,000
10-60-6220-5300-3900	AQUATIC SUPPLIES	\$ 11,216	\$ 12,797	\$ 13,000	\$ 10,044	\$ 13,000
10-60-6220-5300-4000	CONCESSIONS PRO SHOP	\$ 25,158	\$ 16,638	\$ 25,000	\$ 10,000	\$ 25,000
10-60-6220-5300-4200	ADVERTISING	\$ 10,104	\$ 6,257	\$ 8,500	\$ 5,550	\$ 8,500
10-60-6220-5300-4501	SERVICE CONTRACTS	\$ 13,686	\$ 8,490	\$ 18,000	\$ 17,149	\$ 18,000
10-60-6220-5300-4509	C.S./PNC MERCHANT SERVICE	\$ 9,140	\$ 8,694	\$ 8,775	\$ 6,034	\$ 8,775
	<b>Sub-Totals:</b>	<b>\$ 951,341</b>	<b>\$ 848,590</b>	<b>\$ 984,890</b>	<b>\$ 729,428</b>	<b>\$ 1,003,008</b>
10-60-6220-5700-7400	CAPITAL OUTLAY	\$ 14,219	\$ 4,795	\$ 131,000	\$ 129,000	\$ 33,800
	<b>Sub-Totals:</b>	<b>\$ 14,219</b>	<b>\$ 4,795</b>	<b>\$ 131,000</b>	<b>\$ 129,000</b>	<b>\$ 33,800</b>
	<b>AQUATIC CENTER TOTALS:</b>	<b>\$ 965,560</b>	<b>\$ 853,385</b>	<b>\$ 1,115,890</b>	<b>\$ 858,428</b>	<b>\$ 1,036,808</b>

Account #	Account Description	FY 21			FY 22 Adopted		% CHG	AQUATICS CENTER COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget	FY 21 Projected	Budget		
10-60-6220-5100-0200	Salaries & Wages	232,772	237,387	239,400	206,386	250,640	5%	Town of Smithfield Budget Justification Sheet Salaries for : SRAC Director, SRAC Center Supervisor, Aquatics Supervisor, Asst. Aquatics Supervisor, Admin. Support Specialist
10-60-6220-5100-0210	Salaries Part-Time/General	103,034	83,301	101,000	52,533	100,698	0%	Front Desk Staff, Playroom Staff, Facility Supervision
10-60-6220-5100-0220	Salaries Part-Time/ Aquatics	105,028	76,196	107,965	76,864	107,585	0%	Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff.
10-60-6220-5100-0230	Salaries Part-Time/ Instructors	78,611	47,293	81,000	29,033	80,489	-1%	Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff
10-60-6220-5100-0250	Overtime	64	-	1,000	-	1,000	0%	
10-60-6220-5120-0500	FICA	38,934	32,664	40,600	29,622	41,440	2%	
10-60-6220-5125-0600	Group Insurance	39,069	43,694	45,600	36,677	48,631	7%	Medical Insurance
10-60-6220-5127-0700	Retirement	25,643	29,154	25,340	27,819	32,700	29%	Pension Rate at 11.35 Percent
10-60-6220-5300-0760	Temporary Labor	22,701	7,054	10,260	500	6,000	-42%	Custodians / Cleaning on Weekends. Decrease due to school system providing some custodian care on weekends.
10-60-6220-5300-0800	Training/ Education	606	1,746	2,000	500	3,000	50%	Training and Education for SRAC Staff
10-60-6220-5300-1100	Telephone	1,200	1,200	1,200	1,200	1,200	0%	Cell Allowance for SRAC Director (\$600), Allowance for Aquatics Supervisor (\$600)
10-60-6220-5300-1300	Utilities	175,037	166,673	175,000	158,865	175,000	0%	Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC Improvements
10-60-6220-5300-1301	Generator Fuel/Maint.	16,748	16,405	20,000	17,389	20,000	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 fuel.
10-60-6220-5300-1700	Equip Maint & Repair	15,988	26,769	26,250	19,914	26,350	0%	Replace / Repair Fitness Equipment, Building Repairs, and General Repairs to SRAC. Includes \$6250 for new computer (per IT).
10-60-6220-5300-3300	Supplies/ Operations	26,602	26,178	35,000	23,349	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.

**AQUATICS CENTER COMMENTS**

Account #	Account Description	FY 21			FY 22 Adopted Budget	% CHG	AQUATICS CENTER COMMENTS
		FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget			
10-60-6220-5300-3900	Aquatic Supplies	11,216	12,797	13,000	13,000	0%	Supplies and Operations for Swimming Pool / Splash Park
10-60-6220-5300-4000	Concessions/ Pro Shop	25,158	16,638	25,000	25,000	0%	Supplies for Concessions for Aquatics Center, Off-Set with Revenues
10-60-6220-5300-4200	Advertising	10,104	6,257	8,500	8,500	0%	Marketing and Advertising for SRAC
10-60-6220-5300-4501	Service Contracts	13,686	8,490	18,000	18,000	0%	Costs related to software program for accounting, membership management, online program registration.
10-60-6220-5300-4509	C.S./PNC Merchant Services	9,140	8,694	8,775	8,775	0%	Fees paid for Credit Card / Debit Card Services
	<b>Subtotal</b>	<b>951,341</b>	<b>848,590</b>	<b>984,890</b>	<b>729,428</b>	<b>2%</b>	
10-60-6220-5700-7400	Capital Outlay	14,219	4,795	131,000	129,000		1/2 Pool Timing System Replacement Pool Deck Drain Cover Replacement 1/2 Pool Chemical Control/Feeder WIFI Access Points
	<b>Subtotal</b>	<b>14,219</b>	<b>4,795</b>	<b>131,000</b>	<b>129,000</b>	<b>-74%</b>	
	<b>GRAND TOTALS:</b>	<b>965,560</b>	<b>853,385</b>	<b>1,115,890</b>	<b>858,428</b>	<b>-7%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Sarah Yard Center</b>						
10-60-6240-5100-0210	SALARIES & WAGES	\$ 7,544	\$ 3,827	\$ 15,820	\$ 9,352	\$ 15,760
10-60-6240-5120-0500	FICA	\$ 577	\$ 293	\$ 1,190	\$ 380	\$ 1,190
10-60-6240-5300-1300	UTILITIES	\$ 7,834	\$ 8,689	\$ 10,000	\$ 8,940	\$ 10,000
10-60-6240-5300-1701	BLDG MAINTENANCE	\$ 3,300	\$ 4,256	\$ 5,000	\$ 4,100	\$ 5,000
10-60-6240-5300-3300	SUPPLIES & OPERATIONS	\$ 7,858	\$ 6,888	\$ 12,000	\$ 4,760	\$ 12,000
10-60-6240-5300-4501	SERVICE CONTRACTS	\$ 2,848	\$ 3,238	\$ 3,600	\$ 3,600	\$ 3,600
	<b>Sub-Totals:</b>	<b>\$ 29,961</b>	<b>\$ 27,191</b>	<b>\$ 47,610</b>	<b>\$ 31,132</b>	<b>\$ 47,550</b>
<hr/>						
10-60-6240-5700-7400	CAPITAL OUTLAY	\$ -	\$ 7,500	\$ 29,000	\$ 29,000	\$ 10,000
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 10,000</b>
<hr/>						
	<b>SARAH YARD CENTER TOTALS</b>	<b>\$ 29,961</b>	<b>\$ 34,691</b>	<b>\$ 76,610</b>	<b>\$ 60,132</b>	<b>\$ 57,550</b>

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	SYCC COMMENTS
10-60-6240-5100-0210	Salaries	7,544	3,827	15,820	9,352	15,760	0%	Part-time staffing for center.
10-60-6240-5120-0500	FICA	577	293	1,190	380	1,190		FICA
10-60-6240-5300-1300	Utilities	7,834	8,689	10,000	8,940	10,000	0%	Electric, Gas, Internet
10-60-6240-5300-1701	Bldg. Maintenance	3,300	4,256	5,000	4,100	5,000	0%	Maintenance and repairs to building as required
10-60-6240-5300-3300	Supplies & Operations	7,858	6,888	12,000	4,760	12,000	0%	Misc. Supplies for operations and activities, special events, outside programs
10-60-6240-5300-4501	Service Contracts	2,848	3,238	3,600	3,600	3,600	0%	Custodial Services
	<b>Subtotal</b>	<b>29,961</b>	<b>27,191</b>	<b>47,610</b>	<b>31,132</b>	<b>47,550</b>	0%	
10-60-6240-5700-7400	Capital Outlay	-	7,500	29,000	29,000	10,000	-66%	Interior Improvements (Trim, Paint, Etc.)
	<b>Subtotal</b>	<b>-</b>	<b>7,500</b>	<b>29,000</b>	<b>29,000</b>	<b>10,000</b>	-66%	
	<b>GRAND TOTALS:</b>	<b>29,961</b>	<b>34,691</b>	<b>76,610</b>	<b>60,132</b>	<b>57,550</b>	-25%	

Department Budget % Change



# General Fund

Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Stormwater</b>						
10-40-5900-5100-0200	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 39,125
10-40-5900-5100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5120-0500	FICA	\$ -	\$ -	\$ -	\$ -	\$ 2,995
10-40-5900-5125-0600	GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 9,076
10-40-5900-5127-0700	RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ 5,615
10-40-5900-5300-3000	FUEL	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5300-3100	VEHICLE SUPPLIES & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 2,000
10-40-5900-5300-3300	SUPPLIES & OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5300-3310	DRAINAGE	\$ 18,602	\$ 23,222	\$ 24,000	\$ 44,000	\$ 35,500
	<b>Sub-Totals:</b>	<b>\$ 18,602</b>	<b>\$ 23,222</b>	<b>\$ 24,000</b>	<b>\$ 44,000</b>	<b>\$ 94,311</b>
<hr/>						
10-40-5900-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 12,600
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,600</b>
<hr/>						
	<b>STORM WATER TOTALS</b>	<b>\$ 18,602</b>	<b>\$ 23,222</b>	<b>\$ 24,000</b>	<b>\$ 44,000</b>	<b>\$ 106,911</b>

**STORMWATER  
COMMENTS**

**FY 22  
Adopted  
Budget**

**FY 21  
Projected  
Budget**

**FY 20  
Actual  
Budget**

**FY 19 Actual  
Budget**

**FY 18 Actual  
Budget**

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Projected	FY 22 Adopted	% CHG	COMMENTS
10-40-5900-5100-0200	Salaries	-	-	-	39,125		Street Sweeper Salary
10-40-5900-5100-0250	Overtime	-	-	-	-		Overtime Needed for operations
10-40-5900-5120-0500	FICA	-	-	-	2,995		FICA
10-40-5900-5125-0600	Group Insurance	-	-	-	9,076		Health Insurance
10-40-5900-5127-0700	Retirement	-	-	-	5,615		Pension at 11.35% and 401K
	Training and Education	-	-	-	-		Personnel Training
	Telephone	-	-	-	-		Office and cell phones
	Equip Maintenance and Repair	-	-	-	-		Maintenance and repair of non vehicle equipment
	Professional Fees	-	-	-	-		Employee certifications and department organizations
	Fuel	-	-	-	-		Fuel used for vehicle operations
10-40-5900-5300-3100	Vehicle Supplies & Maintenance	-	-	-	2,000	#DIV/0!	Maintenance and service of Street Sweeper and drainage equipment
	Supplies & Operations	-	-	-	-		Misc. Supplies for operations and activities, special events, outside programs

10-40-5900-5300-3310	Drainage Repairs	18,602	23,222	24,000	44,000	35,500	48%	Miscellaneous drainage repairs and maintenance \$21,338, Triangle J Clean water education partnership \$2,550
	Uniforms	-	-	-	-	-		Uniforms for employee(s)
	Service Contracts	-	-	-	-	-	#DIV/0!	Engineering Costs for Storm Water Fees
	Transfer to GF Capital Projects	-	-	-	-	-		
	Transfer to General Fund Capital Reserve	-	-	-	-	-		Transfers to Capital Reserve for Capital Equipment
	<b>Subtotal</b>	<b>18,602</b>	<b>23,222</b>	<b>24,000</b>	<b>44,000</b>	<b>94,311</b>	<b>293%</b>	
10-40-5900-5700-7400	Capital Outlay	-	-	-	-	12,600	#DIV/0!	Vivax-Metrotech Camera System
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,600</b>		
	<b>GRAND TOTALS:</b>	<b>18,602</b>	<b>23,222</b>	<b>24,000</b>	<b>44,000</b>	<b>106,911</b>	<b>345%</b>	<b>Department Budget % Change</b>

# General Fund

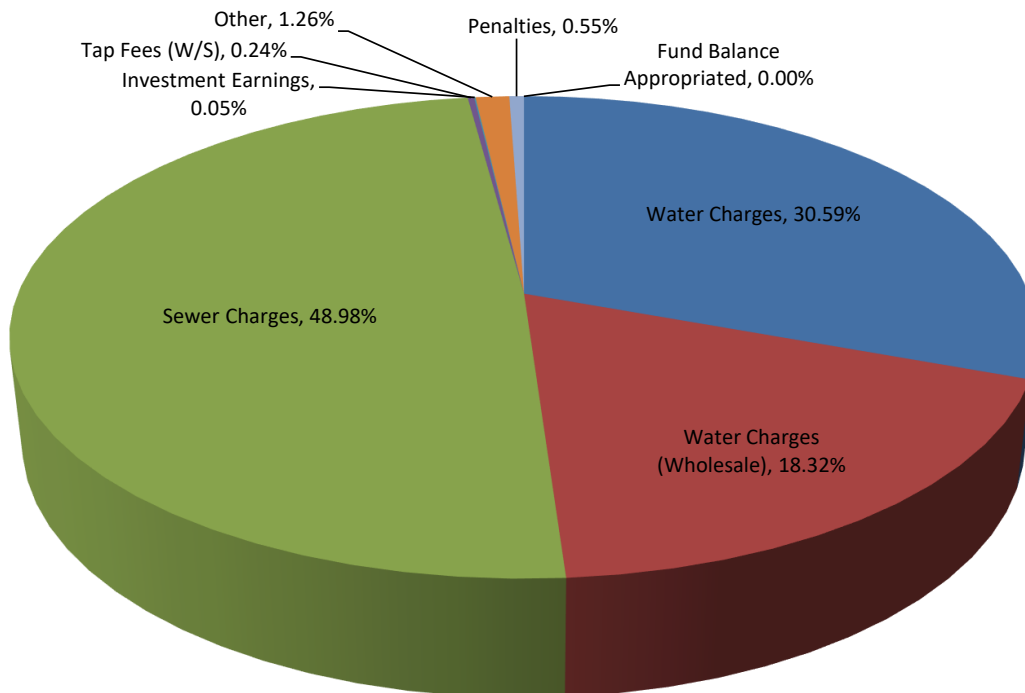
Acct. Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Contingency:</b>						
10-00-9990-5300-0000	CONTINGENCY	\$ 335,191	\$ 272,128	\$ 280,489	\$ 270,000	\$ 273,524
	SALARY ADJUSTMENTS	\$ -	\$ -	\$ 121,500	\$ 121,500	\$ -
	<b>Sub-Totals:</b>	\$ -	\$ -	\$ 401,989	\$ 391,500	\$ 273,524
	<b>Total Revenues:</b>	\$ 14,464,886	\$ 14,744,924	\$ 14,736,722	\$ 14,425,657	\$ 15,198,658
	<b>Less:</b>					
	<b>Total Expenditures:</b>	\$ 12,835,525	\$ 14,017,290	\$ 14,712,722	\$ 13,058,497	\$ 15,198,658
	<b>Amount Revenues Over (Under) Expenditures:</b>	\$ 1,629,361	\$ 727,634	\$ 24,000	\$ 1,367,160	\$ -

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	CONTINGENCY COMMENTS
10-00-9990-5300-0000	Contingency	335,191	272,128	280,489	270,000	273,524	-2%	Includes funds for Vacation Compensation program
	Salary Adjustments	-	-	121,500	121,500	-		2.5% salary adjustment.
<b>GRAND TOTALS:</b>		<b>335,191</b>	<b>272,128</b>	<b>401,989</b>	<b>391,500</b>	<b>273,524</b>	<b>-32%</b>	<b>Department Budget % Change</b>

## Water & Sewer Fund Revenues by Source

Source	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimate	FY 21-22 Budget	Percent Change
Water Charges	\$2,727,937	\$2,872,930	\$2,897,439	\$2,872,930	0.0%
Water Charges (Wholesale)	\$1,758,951	\$1,800,000	\$1,697,541	\$1,720,000	-4.4%
Sewer Charges	\$4,415,670	\$4,370,000	\$4,479,526	\$4,600,000	5.3%
Tap Fees (W/S)	\$15,430	\$4,500	\$32,980	\$23,000	411.1%
Investment Earnings	\$22,945	\$10,400	\$7,500	\$5,000	-51.9%
Other	\$79,768	\$29,000	\$86,184	\$118,000	306.9%
Penalties	\$54,885	\$50,000	\$55,000	\$52,000	4.0%
Loan Proceeds	\$0	\$0	\$0	\$0	#DIV/0!
Grants	\$500,000	\$0	\$100,663	\$0	#DIV/0!
Fund Balance Appropriated	\$0	\$0	\$0	\$0	#DIV/0!
<b>Total</b>	<b>\$9,575,586</b>	<b>\$9,136,830</b>	<b>\$9,356,833</b>	<b>\$9,390,930</b>	<b>2.8%</b>

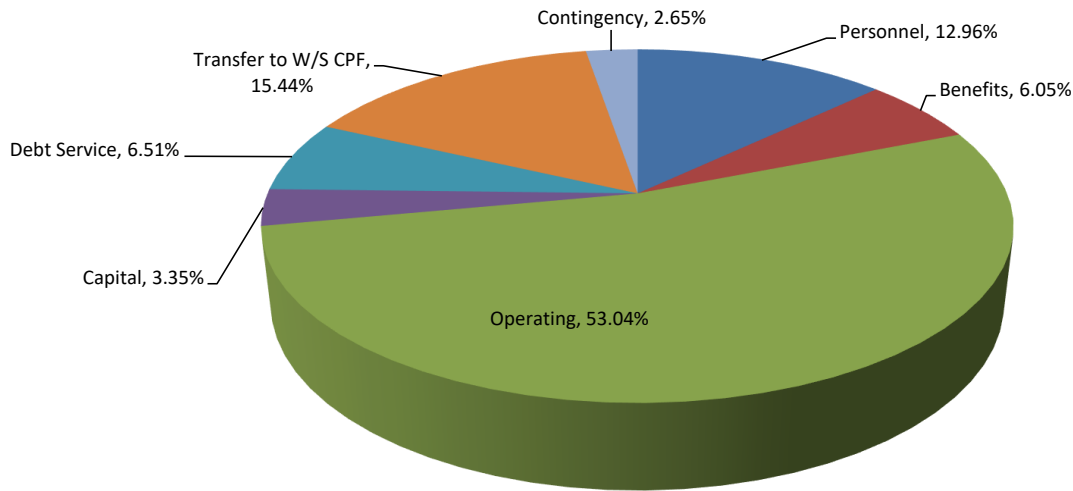
**Water & Sewer Fund Revenues By Source FY21-22**



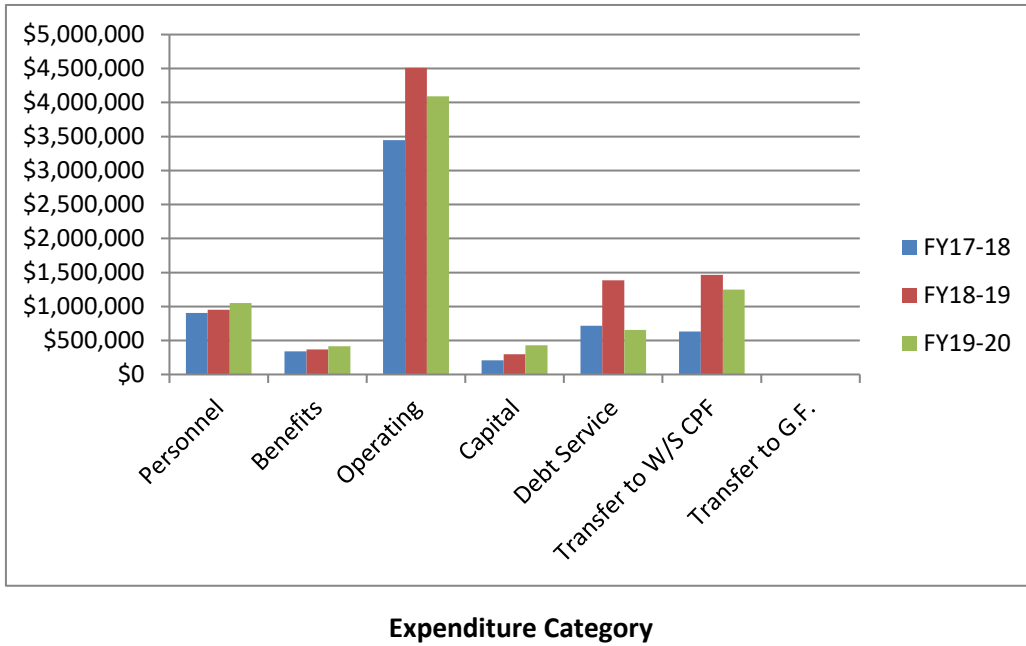
## Water & Sewer Fund Expenditures by Type

Function	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimate	FY 21-22 Budget	Percent Change
Personnel	\$1,048,874	\$1,072,492	\$1,055,663	\$1,216,840	13%
Benefits	\$415,952	\$473,700	\$456,633	\$568,588	20%
Operating	\$4,093,447	\$4,533,500	\$5,061,254	\$4,980,480	10%
Capital	\$430,135	\$613,000	\$359,177	\$315,000	-49%
Debt Service	\$653,714	\$611,133	\$611,131	\$611,163	0%
Transfer to W/S Capital Proj. Fund	\$1,250,000	\$1,500,000	\$3,298,500	\$1,450,000	-3%
Contingency	\$0	\$333,005	\$0	\$248,859	-25%
<b>Total</b>	<b>\$7,892,122</b>	<b>\$9,136,830</b>	<b>\$10,842,358</b>	<b>\$9,390,930</b>	<b>2.78%</b>

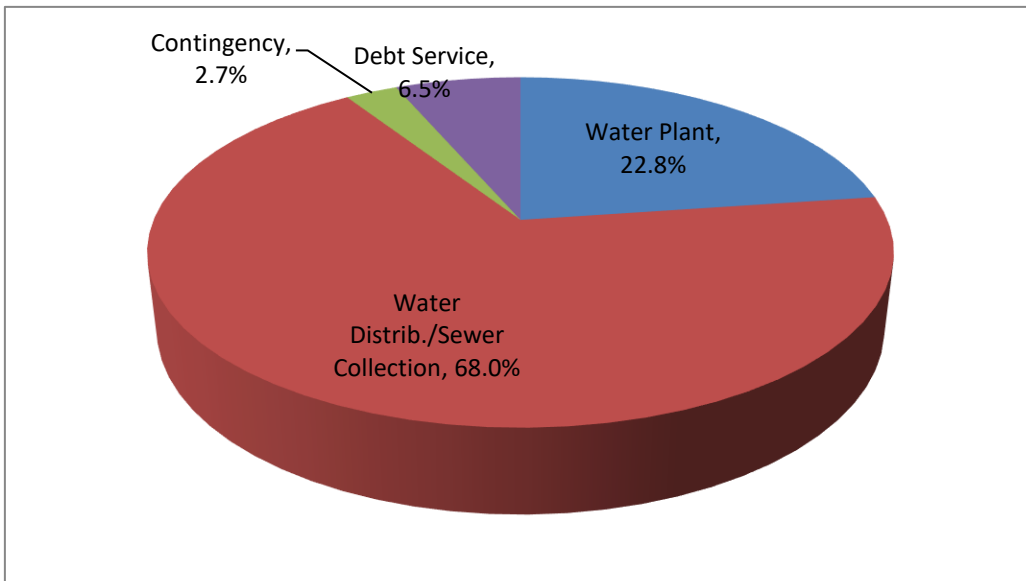
**Water & Sewer Fund Expenditures by Type FY21-22**



## Water & Sewer Fund Actual Expenditures by Type

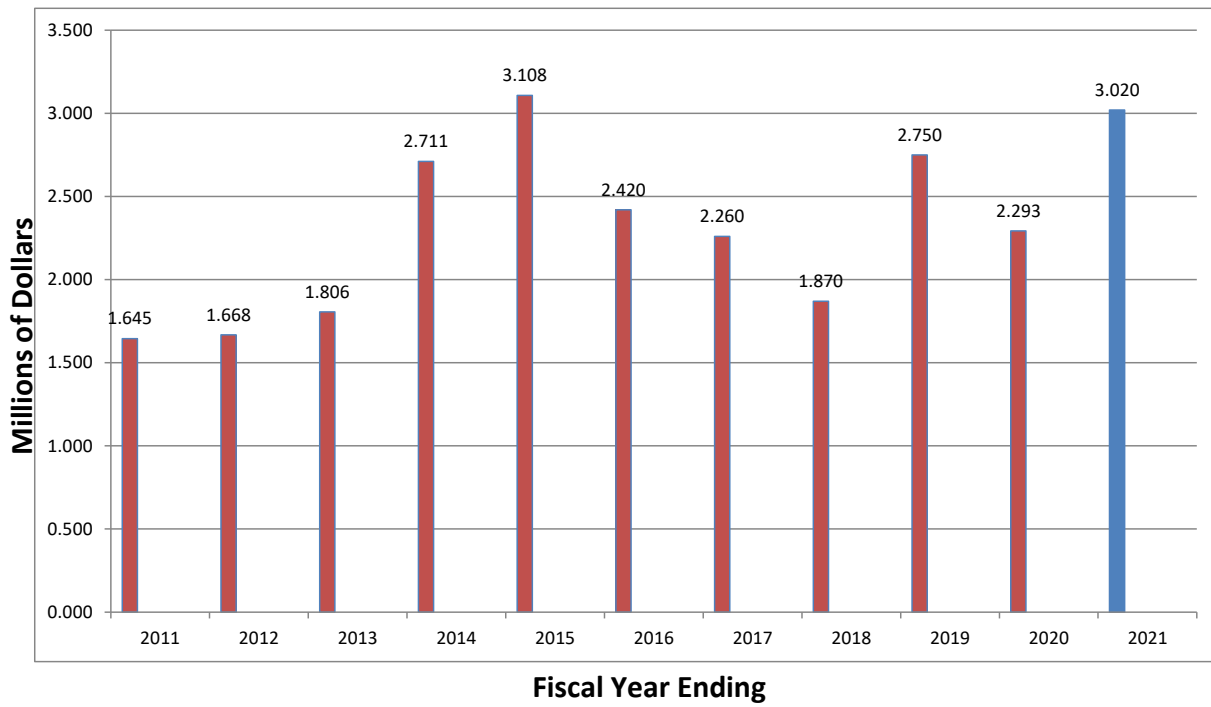


## W&S Expenditures by Department FY21-22



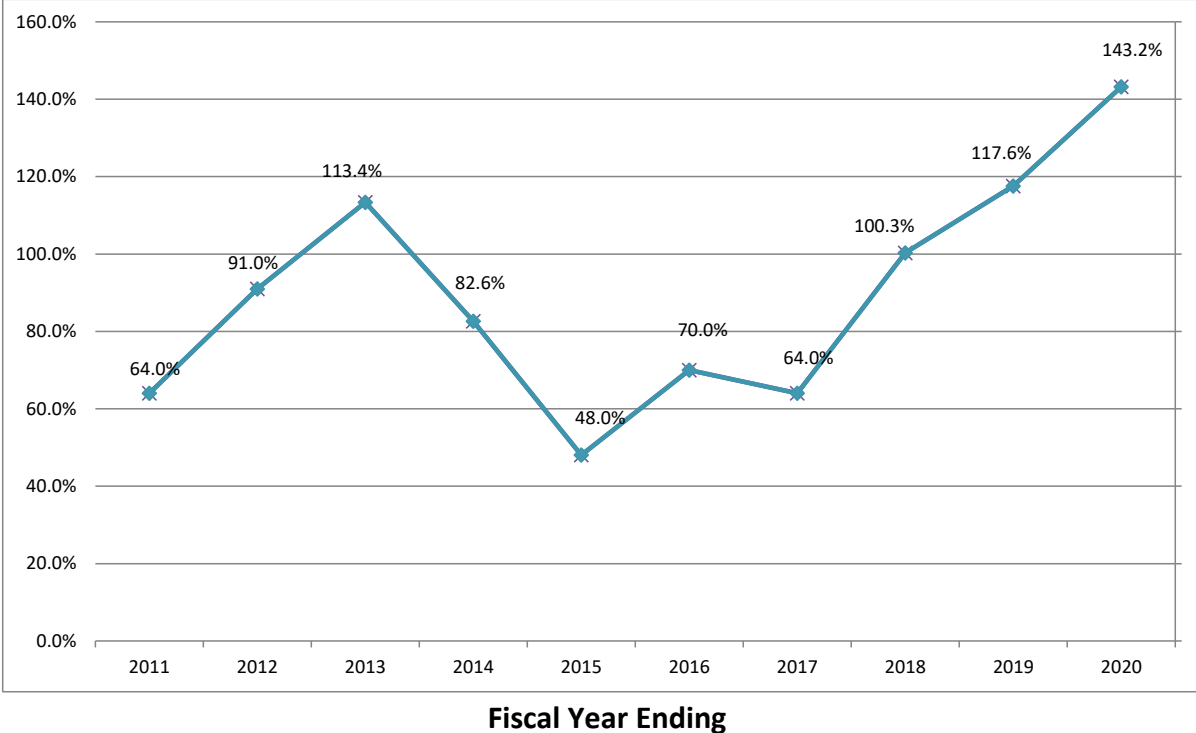


### Sewer Treatment Cost (Millions)



FY08	\$1,802,184
FY09	\$2,022,563
FY10	\$2,006,556
FY11	\$1,645,901
FY12	\$1,668,318
FY13	\$1,806,094
FY14	\$2,711,886
FY15	\$3,107,710
FY16	\$2,419,882
FY17	\$2,259,648
FY18	\$1,870,709
FY19	\$2,756,189
FY20	\$2,293,974
FY21	\$3,024,349 ESTIMATED

**Water and Sewer Fund  
Fund Balance As A Percentage of W/S  
Fund Expenditures**



Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
Water/Sewer Revenues: (W/S Revenue includes Loans)	\$ 8,989,589	\$ 9,575,587	\$ 9,136,830	\$ 9,907,700	\$ 9,390,930
Less Expenses:					
Water Plant:	\$ 2,196,687	\$ 1,891,262	\$ 2,409,102	\$ 2,373,175	\$ 2,148,175
Water/Sewer Distribution:	\$ 5,401,576	\$ 5,347,145	\$ 5,756,590	\$ 6,162,527	\$ 6,382,733
Debt Service:	\$ 1,382,894	\$ 653,714	\$ 611,133	\$ 611,133	\$ 611,163
Contingency:	\$ 313,763	\$ 313,676	\$ 360,005	\$ 327,000	\$ 248,859
Amount Revenues Over (Under) Expenditures:	\$ (305,331)	\$ 1,369,790	\$ -	\$ 433,865	\$ -

# Water/Sewer Fund

FY 22 Adopted Budget

FY 21 Adopted Budget      FY 21 Projected      FY 20 Actual      FY 19 Actual      FY 20 Actual      FY 21 Adopted Budget      FY 21 Projected      Budget

Account Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Water/Sewer Revenues:</b>						
30-71-3500-3505-0000	WATER SALES	\$ 2,738,610	\$ 2,727,937	\$ 2,872,930	\$ 2,700,000	\$ 2,872,930
30-71-3500-3505-0001	WATER SALES(WHOLESALE)	\$ 1,585,245	\$ 1,758,951	\$ 1,800,000	\$ 1,750,000	\$ 1,720,000
30-71-3500-3510-0000	SEWER SALES	\$ 4,367,736	\$ 4,415,670	\$ 4,370,000	\$ 4,600,000	\$ 4,600,000
30-71-3500-3520-0001	MISC. SALES & SERVICE	\$ 4,937	\$ 8,664	\$ 2,000	\$ 673,000	\$ 2,000
30-71-3500-3505-0002	NON-REFUND WA CUT ON FEE	\$ 16,798	\$ 18,152	\$ 4,000	\$ 16,000	\$ 16,000
30-71-3500-3523-0000	WATER TAPS	\$ 3,415	\$ 12,240	\$ 4,000	\$ 10,000	\$ 10,000
30-71-3500-3523-0010	WATER SYSTEM DEVELOPMENT FEES	\$ -	\$ 13,850	\$ -	\$ 40,000	\$ 40,000
30-71-3500-3524-0000	WATER METER SET FEES	\$ 8,965	\$ 13,941	\$ 8,000	\$ 32,000	\$ 32,000
30-71-3500-3525-0000	SEWER TAPS	\$ 700	\$ 3,190	\$ 500	\$ 13,000	\$ 13,000
30-71-3500-3525-0010	SEWER SYSTEM DEVELOPMENT FEES	\$ -	\$ 7,550	\$ -	\$ 13,000	\$ 13,000
30-71-3500-3772-0000	SLUDGE PROCESSING	\$ 16,750	\$ 17,612	\$ 15,000	\$ -	\$ 15,000
30-71-3550-3560-000	PENALTIES	\$ 80,206	\$ 54,885	\$ 50,000	\$ 54,200	\$ 52,000
30-71-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 18,140	\$ 22,945	\$ 10,400	\$ 6,500	\$ 5,000
30-71-3900-3900-000	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-3500-3525-0800	HOLLAND DR ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-3300-3315-0010	GRANT/GOLDEN LEAF	\$ 148,087	\$ 500,000	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 8,989,589</b>	<b>\$ 9,575,587</b>	<b>\$ 9,136,830</b>	<b>\$ 9,907,700</b>	<b>\$ 9,390,930</b>

# Water/Sewer Fund

Account Number	Account Description	FY 19 Actual		FY 20 Actual		FY 21 Adopted Budget		FY 22 Adopted Budget	
<b>Water Plant:</b>									
30-71-7200-5100-0200	SALARIES & WAGES	\$	389,593	\$	415,231	\$	411,192	\$	412,000
30-71-7200-5100-0250	OVERTIME	\$	27,115	\$	21,774	\$	20,000	\$	15,900
30-71-7200-5120-0500	FICA TAXES	\$	29,716	\$	31,422	\$	32,610	\$	30,750
30-71-7200-5125-0600	GROUP INSURANCE	\$	79,915	\$	79,230	\$	91,655	\$	84,000
30-71-7200-5125-0610	RETIREE SUPPLEMENTAL	\$	2,717	\$	3,614	\$	2,145	\$	3,900
30-71-7200-5127-0700	RETIREMENT	\$	43,202	\$	51,094	\$	49,500	\$	53,725
30-71-7200-5300-0771	UNEMPLOYMENT COMPENSATION	\$	1,332	\$	-	\$	-	\$	-
30-71-7200-5300-0800	TRAINING & EDUCATION	\$	5,557	\$	7,436	\$	10,000	\$	7,000
30-71-7200-5300-1100	TELEPHONE	\$	5,557	\$	5,474	\$	6,700	\$	5,600
30-71-7200-5300-1201	LEGAL FEES	\$	1,097	\$	6,694	\$	5,000	\$	3,000
30-71-7200-5300-1300	UTILITIES	\$	185,849	\$	185,516	\$	182,000	\$	156,000
30-71-7200-5300-1700	EQUIP MAINT & REPAIR	\$	71,959	\$	73,619	\$	75,000	\$	75,000
30-71-7200-5300-1701	BUILDING MAINT & REPAIR	\$	20,777	\$	30,332	\$	30,000	\$	35,000
30-71-7200-5300-2900	PROFESSIONAL SERVICES	\$	35,184	\$	40,909	\$	30,000	\$	30,000
30-71-7200-5300-3000	FUEL	\$	1,889	\$	1,257	\$	1,500	\$	500
30-71-7200-5300-3100	VEHICLE SUPPLIES/MAINT.	\$	604	\$	1,907	\$	1,500	\$	500
30-71-7200-5300-3300	SUPPLIES/OPERATIONS	\$	563,930	\$	526,801	\$	591,000	\$	591,000
30-71-7200-5300-3350	HURRICANE	\$	519	\$	-	\$	-	\$	-
30-71-7200-5300-3600	UNIFORMS	\$	6,061	\$	5,846	\$	6,000	\$	6,000
30-71-7200-5300-4501	SERVICE CONTRACTS	\$	184,680	\$	231,447	\$	250,300	\$	250,300
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$	-	\$	-	\$	-	\$	-
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$	467,000	\$	-	\$	350,000	\$	350,000
<b>Sub-Totals:</b>		<b>\$</b>	<b>2,124,253</b>	<b>\$</b>	<b>1,719,603</b>	<b>\$</b>	<b>2,146,102</b>	<b>\$</b>	<b>2,110,175</b>
30-71-7200-5700-7400	CAPITAL OUTLAY	\$	72,434	\$	171,659	\$	263,000	\$	263,000
<b>Sub-Totals:</b>		<b>\$</b>	<b>72,434</b>	<b>\$</b>	<b>171,659</b>	<b>\$</b>	<b>263,000</b>	<b>\$</b>	<b>263,000</b>
<b>WATER PLANT TOTALS:</b>		<b>\$</b>	<b>2,196,687</b>	<b>\$</b>	<b>1,891,262</b>	<b>\$</b>	<b>2,409,102</b>	<b>\$</b>	<b>2,373,175</b>
<b>Sub-Totals:</b>		<b>\$</b>	<b>2,196,687</b>	<b>\$</b>	<b>1,891,262</b>	<b>\$</b>	<b>2,409,102</b>	<b>\$</b>	<b>2,373,175</b>

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted		% CHG	WATER PLANT COMMENTS
						Budget	Budget		
30-71-7200-5100-0200	Salaries & Wages	389,593	415,231	411,192	412,000	458,900	458,900	12%	Town of Smithfield Budget Justification Sheet Salary of 10 FTEs: Water Plant Superintendent, Chief Water Plant Operator, Water Plant Chemist, Water Plant Mechanic, 2 Operator III, 1 Water Plant Operator II, 2 Water Plant Operator I.
30-71-7200-5100-0250	Overtime	27,115	21,774	20,000	15,900	20,000	20,000	0%	Projected overtime for employees during holidays & emergencies; covering vacations & sick time; and paying off-duty operators to come in for required training and safety meetings.
30-71-7200-5120-0500	FICA	29,716	31,422	32,610	30,750	36,635	36,635	12%	
30-71-7200-5125-0600	Group Insurance	79,915	79,230	91,655	84,000	116,000	116,000	27%	Medical Insurance
30-71-7200-5125-0610	Retiree Supplemental	2,717	3,614	2,145	3,900	3,970	3,970		
30-71-7200-5127-0700	Retirement	43,202	51,094	49,500	53,725	62,170	62,170	26%	Pension Rate at 11.35 Percent
30-71-7200-5300-0771	Unemployment Compensation	1,332	-	-	-	-	-	N/A	
30-71-7200-5300-0800	Training/ Education	5,557	7,436	10,000	7,000	11,000	11,000	10%	State Lab Certification Fee (\$350), NCWOA Dues for Plant Personnel (\$500), NCWFO Board Certification Renewal (\$1,000), Miscellaneous Training to maintain certification (\$1,250) Certification school for three operators (\$3,000), Permit to operate a public water system (\$3,000), Discharge Permit fee (\$800).
30-71-7200-5300-1100	Telephone	5,557	5,474	6,700	5,600	6,700	6,700	0%	Cellphone allowance for 5 employees (\$3000/yr.), Water Plant portion of Lease on phone System GE Capital (\$110/month)(\$1,320), Century Link Phone Accounts (3) (\$42/month)(\$504), Monthly Phone Service - IT Systems (4140.month)(\$1,680), Verizon cell modems for Remote SCADA (\$196)
30-71-7200-5300-1201	Legal Fees	1,097	6,694	5,000	3,000	5,000	5,000	0%	
30-71-7200-5300-1300	Utilities	185,849	185,516	182,000	156,000	182,000	182,000	0%	Water Plant Electric Bill - Water Plant Water/Sewer Bill, Fuel Oil for water plant and River Generators.
30-71-7200-5300-1700	Equip Maint & Repair	71,959	73,619	75,000	75,000	75,000	75,000	0%	Maintenance and Repair of Motors, Pumps, Chlorinators, and other associated equipment at the Water Plant.
30-71-7200-5300-1701	Building Maint & Repair	20,777	30,332	30,000	35,000	35,000	35,000	17%	Exterior basin wall concrete repair (\$20,000). Replace influent valves on basin 2 (\$10,000)
30-71-7200-5300-2900	Professional Services	35,184	40,909	30,000	30,000	35,000	35,000	17%	Misc. Engineering related to plant (SCADA Consultant, etc.)
30-71-7200-5300-3000	Fuel	1,889	1,257	1,500	500	1,500	1,500	0%	

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	WATER PLANT COMMENTS
30-71-7200-5300-3100	Vehicle Supplies/ Maintenance	604	1,907	1,500	500	1,500	0%	Maintenance on 3 service trucks and backhoe
30-71-7200-5300-3300	Supplies/ Operations	563,930	526,801	591,000	591,000	591,000	0%	Aluminum Sulfate (\$153,850), Caustic (\$147,500), Ammonia (\$12,500), Captor (\$15,125), Chlorine (\$37,500), Sodium Permanganate (\$20,000), Fluoride (\$12,500), Phosphate (\$56,250), Polymer (\$27,000), Sodium Chlorite (\$45,000), Lab Supplies (\$37,000), Copier (\$760), Tools(\$6,000), Miscellaneous Equipment (\$20,000)
30-71-7200-5300-3350	Hurricane	519	-	-	-	-	-	
30-71-7200-5300-3600	Uniforms	6,061	5,846	6,000	6,000	6,500	8%	Uniforms and Safety Shoes for Water Plant Employees.
30-71-7200-5300-4501	Service Contracts	184,680	231,447	250,300	250,300	250,300	0%	Certified Testing for Water Plant (\$40,000), Annual Mowing and Landscape Contract for Plant (\$12,000), Dumpster Rental Waste Management (\$1000), First Aid Safety Supplies (\$1000), Annual Maintenance Agreement Southern Corrosion (\$32,400), Quarterly Instrumentation & flow calibration (\$10,000), Generator annual service agreement (\$5,000), Sludge removal (\$80,100), Technician to service lab equipment (\$8,000), Misc. Contract Services (\$10,000)River Dredging(\$40,000), Janitorial Services (\$10,800)
30-71-7200-5300-4502	C.S./BLDG Demo & Asbestos	-	-	-	-	-	N/A	
30-76-7200-5970-9101	Transfer to W/S Cap Proj Fund	467,000	-	350,000	350,000	250,000	N/A	Transfer to Capital Improvement Fund for Water Plant Improvements. East Smithfield Water System Improvements
	<b>Subtotal</b>	<b>2,124,253</b>	<b>1,719,603</b>	<b>2,146,102</b>	<b>2,110,175</b>	<b>2,148,175</b>	0%	
30-71-7200-5700-7400	Capital Outlay	72,434	171,659	263,000	263,000	-	-100%	
	<b>Subtotal</b>	<b>72,434</b>	<b>171,659</b>	<b>263,000</b>	<b>263,000</b>	<b>-</b>	<b>-100%</b>	
	<b>GRAND TOTALS:</b>	<b>2,196,687</b>	<b>1,891,262</b>	<b>2,409,102</b>	<b>2,373,175</b>	<b>2,148,175</b>	<b>-11%</b>	<b>Department Budget % Change</b>

# Water/Sewer Fund

FY 21 Adopted Budget      FY 21 Projected Budget      FY 22 Adopted Budget

Account Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected Budget	FY 22 Adopted Budget
<b>Water/Sewer Distribution:</b>						
30-71-7220-5100-0200	SALARIES & WAGES	\$ 494,245	\$ 560,581	\$ 597,300	\$ 520,000	\$ 688,940
30-71-7220-5100-0210	SALARIES/COUNCIL	\$ 11,384	\$ 14,216	\$ 14,000	\$ 14,000	\$ 14,000
30-71-7220-5100-0250	OVERTIME	\$ 30,688	\$ 37,073	\$ 30,000	\$ 35,000	\$ 35,000
30-71-7220-5120-0500	FICA TAXES	\$ 38,915	\$ 44,530	\$ 46,240	\$ 42,000	\$ 55,380
30-71-7220-5125-0600	GROUP INSURANCE	\$ 106,775	\$ 122,610	\$ 160,875	\$ 140,000	\$ 180,263
30-71-7220-5125-0610	RETIREE SUPPLEMENTAL	\$ 12,480	\$ 13,357	\$ 11,175	\$ 14,027	\$ 13,600
30-71-7220-5127-0700	RETIREMENT	\$ 55,180	\$ 70,095	\$ 79,500	\$ 69,500	\$ 100,570
30-71-7220-5300-0770	PROP. LIA. INS./WK COMP	\$ 106,284	\$ 103,613	\$ 99,300	\$ 103,000	\$ 107,840
30-71-7220-5300-0800	TRAINING & EDUCATION	\$ 5,210	\$ 6,894	\$ 7,500	\$ 5,000	\$ 8,500
30-71-7220-5300-1100	TELEPHONE	\$ 5,406	\$ 3,532	\$ 7,800	\$ 5,000	\$ 5,000
30-71-7220-5300-1300	UTILITIES	\$ 43,042	\$ 40,405	\$ 38,000	\$ 35,000	\$ 38,000
30-71-7220-5300-1700	EQUIP MAINT & REPAIR	\$ 31,803	\$ 23,079	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7220-5300-2900	PROF. SERVICES/UNEMPL.	\$ 6,405	\$ 7,110	\$ 10,000	\$ 7,500	\$ 10,000
30-71-7220-5300-3000	FUEL	\$ 23,057	\$ 19,247	\$ 24,000	\$ 20,000	\$ 24,000
30-71-7220-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 15,530	\$ 9,506	\$ 20,000	\$ 25,000	\$ 20,000
30-71-7220-5300-3300	SUPPLIES/OPERATIONS	\$ 167,226	\$ 162,893	\$ 185,000	\$ 220,000	\$ 220,000
30-71-7220-5300-3350	HURRICANE	\$ 36,374	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-3600	UNIFORMS	\$ 6,469	\$ 7,306	\$ 8,000	\$ 7,500	\$ 9,000
30-71-7220-5300-4402	MISCELLANEOUS	\$ -	\$ 7,550	\$ -	\$ -	\$ -
30-71-7220-5300-4500	SEWAGE TREATMENT	\$ 2,756,189	\$ 2,293,974	\$ 2,517,900	\$ 3,000,000	\$ 2,800,000
30-71-7220-5300-4501	SERVICE CONTRACTS	\$ 214,355	\$ 291,098	\$ 265,000	\$ 265,000	\$ 285,000
30-71-7220-5300-5710	W-S FUND BAL./ECON. DEVEL.	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
30-71-7220-5300-????	WATER/SEWER P/L-PROPERTY TAX					\$ 117,640
30-76-7220-5970-9101	TRANSFER TO W/S CAPITAL PROJ. FUN	\$ 1,009,045	\$ 1,250,000	\$ 1,150,000	\$ 1,150,000	\$ 1,200,000
	<b>Sub-Totals:</b>	<b>\$ 5,176,062</b>	<b>\$ 5,088,669</b>	<b>\$ 5,406,590</b>	<b>\$ 5,812,527</b>	<b>\$ 6,067,733</b>
<hr/>						
30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 225,514	\$ 258,476	\$ 350,000	\$ 350,000	\$ 315,000
	<b>Sub-Totals:</b>	<b>\$ 225,514</b>	<b>\$ 258,476</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 315,000</b>
<hr/>						
	<b>WATER/SEWER TOTALS:</b>	<b>\$ 5,401,576</b>	<b>\$ 5,347,145</b>	<b>\$ 5,756,590</b>	<b>\$ 6,162,527</b>	<b>\$ 6,382,733</b>



Account #	Account Description	FY 21 Adopted			FY 22 Adopted			% CHG	WATER/SEWER COMMENTS
		FY 19 Actual	FY 20 Actual	Budget	FY 21 Projected	Budget			
30-71-7220-5100-0200	Salaries & Wages	494,245	560,581	597,300	520,000	688,940	15%	Town of Smithfield Budget Justification Sheet Salary 11 FTEs: Superintendent for Water/Sewer, Pump Station Mechanic, Waste Water System Tech, 2 Crew Leader, 5 Utility Line Mechanic, On-call Pay (\$11,280), Call back hours paid at regular pay and not overtime (\$2,600). The increase is caused by three (3) potential career ladder advancements.	
30-71-7220-5100-0210	Salaries/Council	11,384	14,216	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)	
30-71-7220-5100-0250	Overtime	30,688	37,073	30,000	35,000	35,000	17%	Projected overtime for employees during emergencies	
30-71-7220-5120-0500	FICA	38,915	44,530	46,240	42,000	55,380	20%		
30-71-7220-5125-0600	Group Insurance	106,775	122,610	160,875	140,000	180,263	12%	Medical Insurance	
30-71-7220-5125-0610	Retiree Supplemental	12,480	13,357	11,175	14,027	13,600			
30-71-7220-5127-0700	Retirement	55,180	70,095	79,500	69,500	100,570	27%	Pension Rate at 11.35 Percent	
30-71-7220-5300-0770	Prop Liab Ins/WK Comp	106,284	103,613	99,300	103,000	107,840	9%	Property and Liability Insurance; Workers Compensation Insurance-portion charged to W/S Need Updated Number	
30-71-7220-5300-0800	Training / Education	5,210	6,894	7,500	5,000	8,500	13%	NCWTF0 Certifications (\$210) WPCSOCC Certifications (\$300), Certifications & Registrations for NCWTF0 Training (\$140), Distribution and Collection School Fees (4 people going to school this year), Blood Borm Pathogens (\$2,500) Skid Steer Certification Training, (\$2,500).	
30-71-7220-5300-1100	Telephone	5,406	3,532	7,800	5,000	5,000	-36%	Cellphone Allowance for 3 employees (\$600/year = \$1,800), Cellphone Allowance for 7 employees (\$180/year = \$1,260), Monthly Phone Service (Information Technology Systems (\$352/month) (\$4,224), Water & Sewer Portion of Lease on Phone System GE Capital (\$42/month) (\$504).	
30-71-7220-5300-1300	Utilities	43,042	40,405	38,000	35,000	38,000	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	31,803	23,079	35,000	35,000	35,000	0%	Maintenance of Pumps, Motors, SCADA and Controls for Town's Wastewater Pumps for 19 Lift Stations, Test 20 RPZ and replacement of rpz(\$2,600). Now have 19 lift stations with 1 more to come on line. Degreaser costs have also increased (request increase of \$5,000).	

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted		FY 22 Adopted		% CHG	WATER/SEWER COMMENTS
				Budget	FY 21 Projected	Budget	FY 22 Projected		
30-71-7220-5300-2900	Professional Services	6,405	7,110	10,000	7,500	10,000	0%	Miscellaneous Engineering Fees Related to Work at Water and Sewer Line major repairs and replacements (\$5,000). Survey grade depth GPS readings of subsurface assets as needed (\$5,000)	
30-71-7220-5300-3000	Fuel	23,057	19,247	24,000	20,000	24,000	0%	Fuel for Water and Sewer Line Maintenance Crews	
30-71-7220-5300-3100	Vehicle Supplies/ Maintenance	15,530	9,506	20,000	25,000	20,000	0%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment. Added \$5,000 due to increased age of fleet and presumed increased maintenance.	
30-71-7220-5300-3300	Supplies/ Operations	167,226	162,893	185,000	220,000	220,000	19%	Purchase of Supplies, Materials for Water and Sewer Line Maintenance and Connecting New Customers, Division of Water Quality Wastewater Collection Permit (\$810), Division of Water Supply Distribution Permits (\$3,380), Green Guard Safety Supplies (\$600), NC Rural Water Association Membership (\$350), Copier (\$776), Misc. replacement hand tools for the crews (\$1,500), Degreaser for lift stations (\$48,000) Line Item Increase due to continued increase in number of repairs.	
30-71-7220-5300-3350	Hurricane	36,374	-	-	-	-	-	-	
30-71-7220-5300-3600	Uniforms	6,469	7,306	8,000	7,500	9,000	13%	Uniforms and Safety Shoes for Water/Sewer Employees, Safety Shoe Allowance (\$100 ea.); caps and misc. purchases.	
30-71-7220-5300-4402	Miscellaneous	-	7,550	-	-	-	-	-	
30-71-7220-5300-4500	Sewage Treatment	2,756,189	2,293,974	2,517,900	3,000,000	2,800,000	11%	Annual Treatment Costs of Wastewater from Johnston County, 2015-2016 Sewage Treatment Costs (\$2,420,000) 2016-2017 Sewage Treatment Costs (\$2,259,648) 2017-2018 Sewage Treatment Costs (\$1,870,709) 2018-2019 Sewage Treatment Costs (\$2,756,189) 2019-2020 Sewage Treatment Costs (\$2,293,974)	
30-71-7220-5300-4501	Service Contracts	214,355	291,098	265,000	265,000	285,000	8%	ORC Service for Cross-Connections Requirements (\$650/month or \$7,800), Monthly Water Tank Maintenance contract with Southern Corrosion Inc. (\$26,573), Test some Large Water Meters (\$2,650) Misc. costs for pump repair, confined space assistance, etc. Dukes Root Control (\$3,500.00), 1/2 janitorial contract OC (\$4,100), Yearly Maintenance Contract for 15 generators at SLS sites (\$11,429) Contracted Monthly Meter Reading Services with Grid One Solutions. 10,000 meters/month @ \$1.37 meter estimated Annual Costs (\$93, 000), \$110,000 for street cut/street repairs.	

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted		FY 22 Adopted		% CHG	WATER/SEWER COMMENTS
				Budget	Budget	Budget	Budget		
30-71-7220-5300-5710	W-S Fund Bal. Eco. Devel.	-	-	100,000	100,000	100,000	100,000	0%	Funds available to assist with economic development.
	W-S P/L - PROPERTY TAX					117,640			Costs attributed to property taxes in lieu.
30-76-7220-5970-9101	Transfer to W/S Capital Projects	1,009,045	1,250,000	1,150,000	1,150,000	1,200,000	1,200,000	N/A	I & I Reduction (\$200,000), Lift Station Repair (\$150,000), AML-Nextgrid (\$300,000), Completion of Durwood Stephenson 16" Water Line Extension (\$200,000); NC Hwy 210 Force Main (\$200,000), Water Lines Upgrade (\$100,000)
	<b>Subtotal</b>	<b>5,176,062</b>	<b>5,088,669</b>	<b>5,406,590</b>	<b>5,812,527</b>	<b>6,067,733</b>		12%	
30-71-7220-5700-7400	Capital Outlay	225,514	258,476	350,000	350,000	50,000			Manhole Rehab
						30,000			Digitized Mapping
						35,000			Replacement work truck
						200,000			Generator at lift station
	<b>Subtotal</b>	<b>225,514</b>	<b>258,476</b>	<b>350,000</b>	<b>350,000</b>	<b>315,000</b>		-10%	
	<b>GRAND TOTALS:</b>	<b>5,401,576</b>	<b>5,347,145</b>	<b>5,756,590</b>	<b>6,162,527</b>	<b>6,382,733</b>		11%	<b>Department Budget % Change</b>

# Water/Sewer Fund

FY 22 Adopted Budget

FY 21 Adopted Budget      FY 21 Projected      FY 20 Actual      FY 19 Actual

Account Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Debt Service:</b>						
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7240-5400-9503	D/S EQUIPMENT	\$ 84,881	\$ 42,583	\$ -	\$ -	\$ -
30-71-7240-5400-9505	I & I/SAND REMOVAL	\$ 166,114	\$ 166,114	\$ 166,114	\$ 166,114	\$ 166,144
30-71-7240-5400-9506	MULTIPLE W/S PROJECTS	\$ 131,343	\$ 131,342	\$ 131,343	\$ 131,343	\$ 131,343
30-71-7240-5400-9508	BOOKER DAIRY RD-BBT	\$ 1,000,556	\$ 313,675	\$ 313,676	\$ 313,676	\$ 313,676
	<b>Sub-Totals:</b>	<b>\$ 1,382,894</b>	<b>\$ 653,714</b>	<b>\$ 611,133</b>	<b>\$ 611,133</b>	<b>\$ 611,163</b>

<b>Contingency:</b>						
30-00-9990-5300-0000	CONTINGENCY	\$ 313,763	\$ 313,676	\$ 333,005	\$ 300,000	\$ 248,859
	SALARY ADJUSTMENTS	\$ -	\$ -	\$ 27,000	\$ 27,000	\$ -
	<b>Sub-Totals:</b>	<b>\$ 313,763</b>	<b>\$ 313,676</b>	<b>\$ 360,005</b>	<b>\$ 327,000</b>	<b>\$ 248,859</b>

**DEBT SERVICE/CONTINGENCY TOTALS:** \$ 1,696,657 \$ 967,390 \$ 971,138 \$ 938,133 \$ 860,022

<b>Total Revenues:</b>	\$ 8,989,589	\$ 9,575,587	\$ 9,136,830	\$ 9,907,700	\$ 9,390,930
<b>Total Expenditures:</b>	\$ 8,981,157	\$ 7,892,121	\$ 9,136,830	\$ 9,473,835	\$ 9,390,930
<b>Amount Revenues Over (Under) Expenditures:</b>	\$ 8,432	\$ 1,683,466	\$ -	\$ 433,865	\$ -

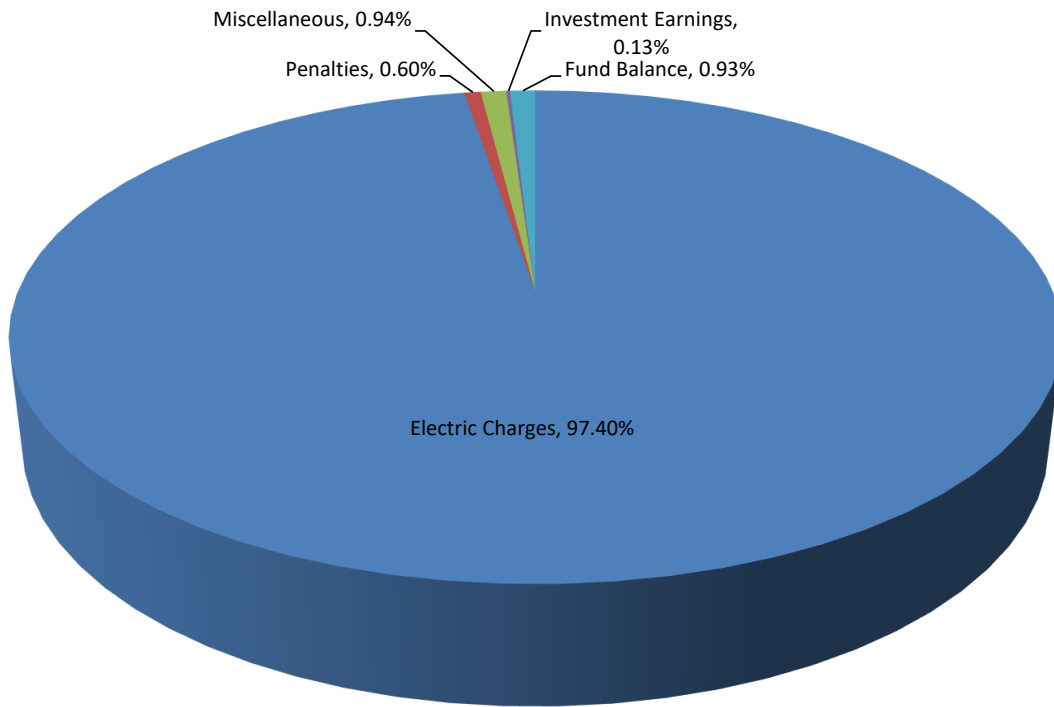
**WATER/SEWER DEBT SERVICE-  
CONTINGENCY COMMENTS**

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	CONTINGENCY COMMENTS
30-71-7240-5400-9502	Water Debt Service DENR Loans	-	-	-	-	-		Construction of Ammonia Treatment Plant and Sludge Handling Facilities; Two Loans : Original Loan #1 \$761,780 for 20 Years @ 5.30% issued on Oct 29, 1997 . Maturity Date May 2017 - Paid in Full FY17. Loan #2 \$408,220 for 20 Years @ 3% issued on Sept 1, 1997. Maturity Date May 2018.
30-71-7240-5400-9503	D/S Water Loan (Equip)	84,881	42,583	-	-	-		Joint Loan 83% Water/Sewer & 17% Electric Original Loan \$491,185 for 5 Years @ 1.55% Semi-annually issued Dec 23, 2014. Maturity Date Nov 5, 2019
30-71-7240-5400-9505	I & /Sand Removal	166,114	166,114	166,114	166,114	166,144	0%	1.43 million @2.9% over 10 years. Loan date of Feb 24, 2016. Maturity Date Feb, 2026
30-71-7240-5400-9506	Multiple W/S Projects	131,343	131,342	131,343	131,343	131,343	0%	1.1815 million @2.06% over 10 years. Loan date of April 14, 2016. Maturity Date April, 2026.
30-71-7240-5400-9508	Booker Dairy Rd-BBT	1,000,556	313,675	313,676	313,676	313,676	0%	March 22, 2017; \$2.037 million at 2.03 percent for 7 years with annual pymts of \$313,675. Matures March 2022.
	<b>Subtotal</b>	<b>1,382,894</b>	<b>653,714</b>	<b>611,133</b>	<b>611,133</b>	<b>611,163</b>	0%	
30-00-9990-5300-0000	Contingency	313,763	313,676	333,005	300,000	248,859	-25%	Includes VCP
	Salary Adjustments	-	-	27,000	27,000	-		2.5% salary adjustment
	<b>Subtotal</b>	<b>313,763</b>	<b>313,676</b>	<b>360,005</b>	<b>327,000</b>	<b>248,859</b>	-31%	
	<b>GRAND TOTALS</b>	<b>1,696,657</b>	<b>967,390</b>	<b>971,138</b>	<b>938,133</b>	<b>860,022</b>	-11%	<b>Department Budget % Change</b>

## Electric Fund Revenues by Source

Source	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimate	FY 21-22 Budget	Percent Change
Electric Charges	\$14,829,211	\$16,300,000	\$15,400,000	\$16,300,000	0.0%
Penalties	\$91,944	\$100,000	\$89,000	\$100,000	0.0%
Other	\$133,706	\$124,000	\$220,120	\$158,000	27.4%
Investment Earnings	\$69,453	\$40,000	\$19,000	\$22,000	-45.0%
Loan Proceeds	\$0	\$0	\$0	\$0	N/A
Fund Balance Appropriated	\$0	\$0	\$0	\$155,000	N/A
<b>Total</b>	<b>\$15,124,314</b>	<b>\$16,564,000</b>	<b>\$15,728,120</b>	<b>\$16,735,000</b>	<b>1.0%</b>

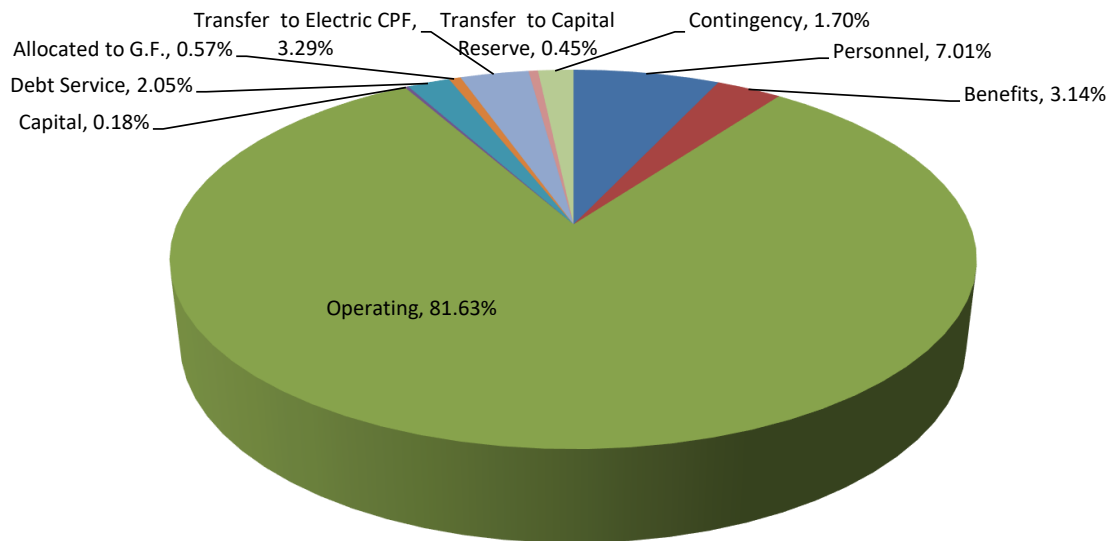
**Electric Fund Revenues by Source FY21-22**



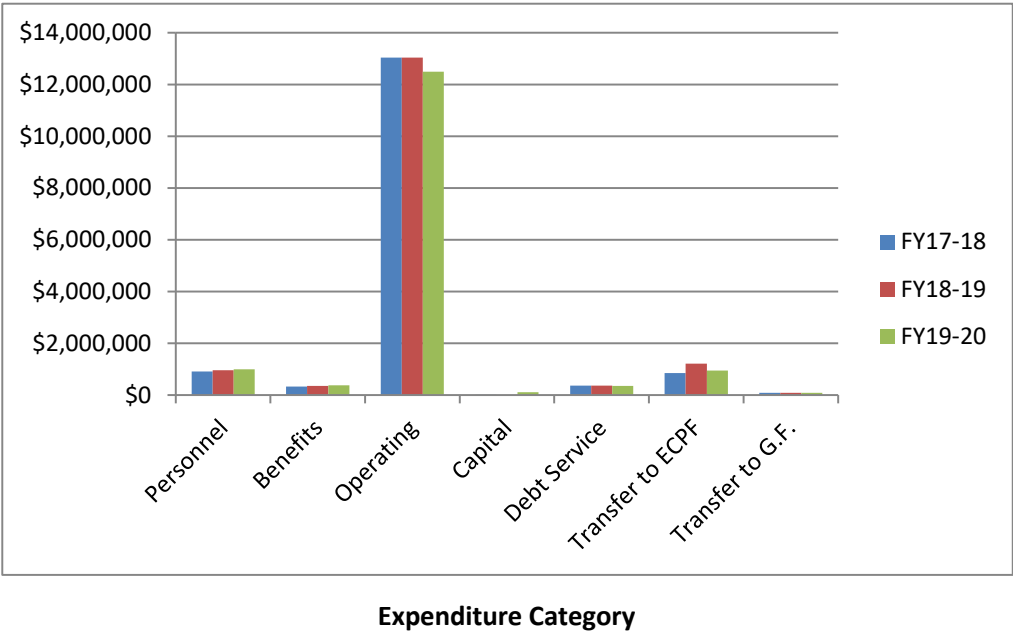
## Electric Fund Expenditures by Type

Function	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimate	FY 21-22 Budget	Percent Change
Personnel	\$995,490	\$1,023,200	\$1,052,762	\$1,173,100	15%
Benefits	\$377,046	\$448,590	\$416,356	\$524,905	17%
Operating	\$12,488,588	\$13,931,124	\$12,692,493	\$13,660,580	-2%
Capital	\$114,580	\$35,000	\$23,528	\$30,000	-14%
Debt Service	\$351,307	\$342,586	\$342,585	\$342,586	0%
Allocated to G.F.	\$86,214	\$88,500	\$88,500	\$95,150	8%
Transfer to Electric CPF	\$950,000	\$620,000	\$620,000	\$550,000	-11%
Transfer to Capital Reserve	\$0	\$75,000	\$0	\$75,000	N/A
Contingency	\$0	\$0	\$0	\$283,679	#DIV/0!
<b>Total</b>	<b>\$15,363,225</b>	<b>\$16,564,000</b>	<b>\$15,236,224</b>	<b>\$16,735,000</b>	<b>1.03%</b>

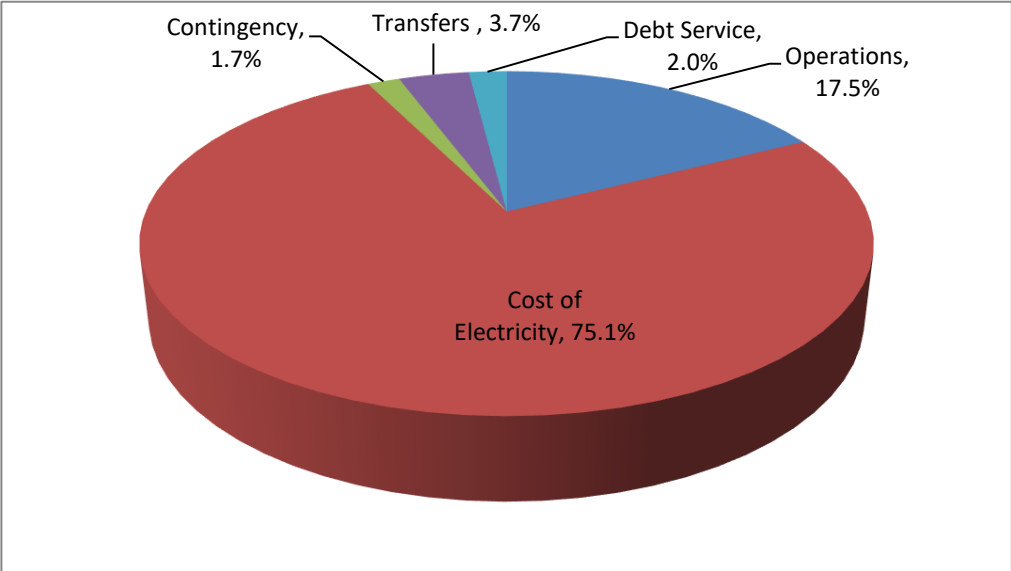
**Electric Fund Expenditures by Type FY21-22**



### Electric Fund Actual Expenditures by Type

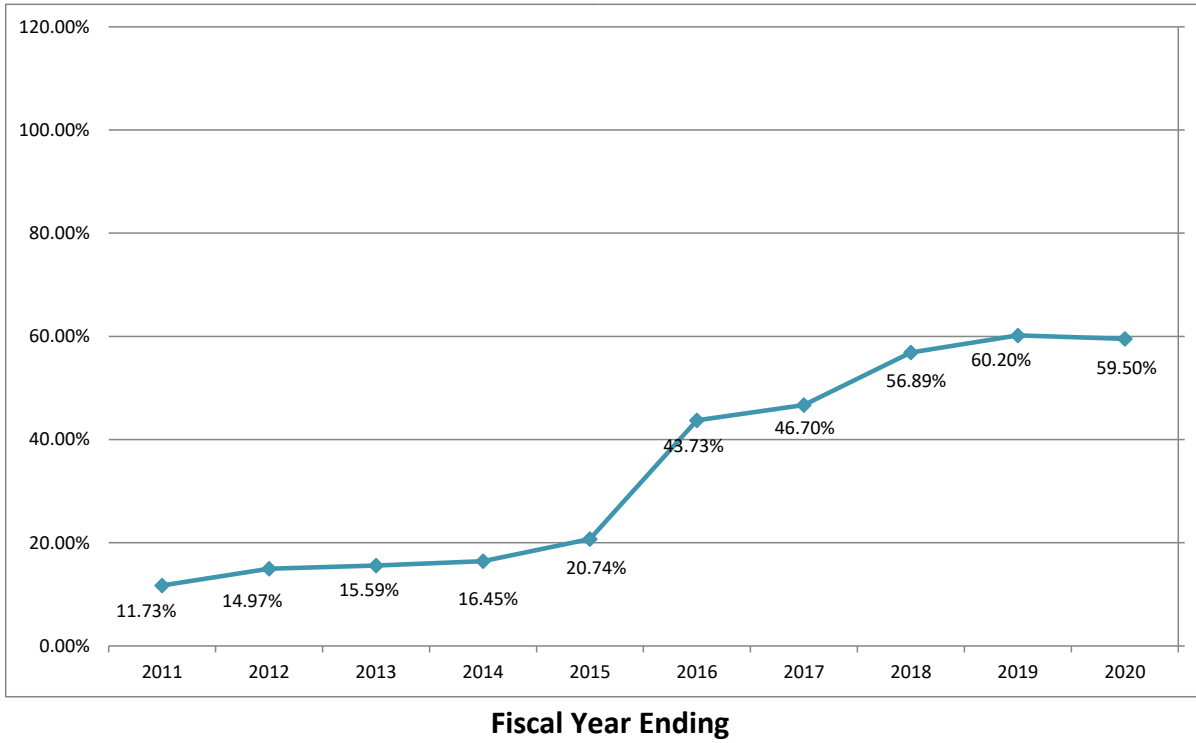


### Electric Expenditures by Function FY21-22





**Electric Fund  
Fund Balance As A Percentage of Electric  
Fund Expenditures**



Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
Electric Revenues:	\$ 16,484,815	\$ 15,124,314	\$ 16,564,000	\$ 16,467,200	\$ 16,735,000
Less Expenses:					
Electric Utility:	\$ 15,652,173	\$ 15,011,919	\$ 15,889,750	\$ 15,825,450	\$ 16,108,735
Electric Debt Service:	\$ 359,970	\$ 351,307	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:	\$ -	\$ -	\$ 331,664	\$ 25,850	\$ 283,679
Amount Revenues Over (Under) Expenditures:	\$ 472,672	\$ (238,912)	\$ -	\$ 273,314	\$ -

# Electric Fund

Account Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected Budget	FY 22 Adopted Budget
<b>Electric Revenues:</b>						
31-72-3550-3530-0000	ELECTRIC SALES	\$ 16,127,881	\$ 14,829,211	\$ 16,300,000	\$ 16,200,000	\$ 16,300,000
31-72-3550-3560-0000	PENALTIES	\$ 142,050	\$ 91,944	\$ 100,000	\$ 86,000	\$ 100,000
31-72-3550-3580-0000	CUT ON FEE	\$ 85,400	\$ 69,000	\$ 82,000	\$ 73,000	\$ 75,000
31-72-3550-3520-0001	MISC. SALES & SERVICE	\$ 3,403	\$ 5,688	\$ 4,000	\$ -	\$ 3,000
31-72-3550-3520-0002	ONLINE CONVENIENCE FEE	\$ 33,152	\$ 45,331	\$ 34,000	\$ 91,200	\$ 76,000
31-72-3550-3520-0000	MISCELLANEOUS	\$ 7,294	\$ 13,687	\$ 4,000	\$ -	\$ 4,000
31-72-3850-0000	INTEREST ON INVESTMENTS	\$ 69,797	\$ 69,453	\$ 40,000	\$ 17,000	\$ 22,000
31-72-3900-3900-0799	WRITEOFF RECOVERY	\$ 764				
	GRANTS	\$ 15,074		\$ -	\$ -	\$ -
31-72-3900-3900-0000	FUND BAL APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ 155,000
	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 16,484,815</b>	<b>\$ 15,124,314</b>	<b>\$ 16,564,000</b>	<b>\$ 16,467,200</b>	<b>\$ 16,735,000</b>

# Electric Fund

Account Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Electric Utility:</b>						
31-72-7230-5100-0200	SALARIES & WAGES	\$ 926,512	\$ 968,497	\$ 994,200	\$ 994,200	\$ 1,143,100
31-72-7230-5100-0210	SALARIES/COUNCIL	\$ 11,384	\$ 14,169	\$ 14,000	\$ 14,000	\$ 14,000
31-72-7230-5100-0250	OVERTIME	\$ 19,568	\$ 12,824	\$ 15,000	\$ 15,000	\$ 16,000
31-72-7230-5120-0500	FICA TAXES	\$ 69,108	\$ 71,583	\$ 77,200	\$ 71,500	\$ 89,740
31-72-7230-5125-0600	GROUP INSURANCE	\$ 172,941	\$ 175,027	\$ 224,400	\$ 191,600	\$ 255,210
31-72-7230-5125-0610	RETIREE SUPPLEMENTAL	\$ 18,516	\$ 19,553	\$ 24,340	\$ 19,100	\$ 22,255
31-72-7230-5127-0700	RETIREMENT	\$ 93,771	\$ 110,882	\$ 122,650	\$ 120,850	\$ 157,700
31-72-7230-5300-0760	TEMP LABOR	\$ 1,914	\$ 5,059	\$ -	\$ -	\$ -
31-72-7230-5300-0770	PROP. LIA. INS./WKS COMP	\$ 106,300	\$ 103,644	\$ 99,300	\$ 110,000	\$ 107,840
31-72-7230-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 1,333	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-0800	TRAINING & EDUCATION	\$ 10,314	\$ 2,937	\$ 12,000	\$ 3,000	\$ 11,500
31-72-7230-5300-1100	TELEPHONE	\$ 7,640	\$ 7,476	\$ 12,400	\$ 8,000	\$ 10,000
31-72-7230-5300-1121	POSTAGE	\$ 42,508	\$ 40,094	\$ 40,000	\$ 42,500	\$ 42,500
31-72-7230-5300-1201	LEGAL FEES	\$ 426	\$ -	\$ 5,000	\$ -	\$ -
31-72-7230-5300-1300	UTILITIES	\$ 18,095	\$ 16,367	\$ 21,000	\$ 15,000	\$ 20,000
31-72-7230-5300-1700	EQUIP MAINT & REPAIR	\$ 65,982	\$ 48,308	\$ 65,000	\$ 60,000	\$ 45,000
31-72-7230-5300-2900	PROFESSIONAL SERVICES	\$ 6,601	\$ 13,026	\$ 15,000	\$ 5,000	\$ 15,000
31-72-7230-5300-3000	FUEL	\$ 15,913	\$ 14,180	\$ 15,000	\$ 12,000	\$ 16,500
31-72-7230-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 15,240	\$ 13,964	\$ 20,000	\$ 25,000	\$ 25,500
31-72-7230-5300-3300	SUPPLIES/OPERATIONS	\$ 182,821	\$ 287,808	\$ 185,000	\$ 185,000	\$ 210,000
31-72-7230-5300-XXXX	EAST RIVER SUPPLIES	\$ -	\$ -	\$ 130,000	\$ 130,000	\$ 200,000
31-72-7260-5300-3350	HURRICANE	\$ 2,001	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-3600	UNIFORM SERVICE	\$ 9,914	\$ 11,722	\$ 12,200	\$ 12,200	\$ 16,600
31-72-7230-5300-4401	DEBIT/CREDIT CARD FEES	\$ 67,951	\$ 66,920	\$ -	\$ 65,000	\$ 70,000
31-72-7230-5300-4501	SERVICE CONTRACTS	\$ 144,938	\$ 152,321	\$ 223,000	\$ 223,000	\$ 226,000
31-72-7230-5300-4502	C.S./LOGICS	\$ 38,012	\$ 46,760	\$ 29,140	\$ 45,000	\$ 29,140
31-72-7230-5300-4504	ESA-BAYWA SOLAR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-4800	ELECTRICITY PURCHASED	\$ 12,301,256	\$ 11,658,004	\$ 12,615,420	\$ 12,550,000	\$ 12,565,000
31-72-7230-5300-5710	ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 50,000
31-76-7230-5970-9102	TRANS TO ELECT CAP PROJ	\$ 1,215,000	\$ 950,000	\$ 620,000	\$ 620,000	\$ 550,000
31-76-7230-5500-9104	ELECTRIC PIL-PROPERTY TAX	\$ 86,214	\$ 86,214	\$ 88,500	\$ 88,500	\$ 95,150
31-76-7230-5970-9108	TRANSFER TO BOOKER DAIRY ROAD CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
31-76-7230-5970-9110	TRANSFER TO ELECTRIC FUND CAP RESERVE	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
<b>Sub-Totals:</b>		<b>\$ 15,652,173</b>	<b>\$ 14,897,339</b>	<b>\$ 15,854,750</b>	<b>\$ 15,800,450</b>	<b>\$ 16,078,735</b>
CAPITAL OUTLAY		\$ -	\$ 114,580	\$ 35,000	\$ 25,000	\$ 30,000
<b>Sub-Totals:</b>		<b>\$ -</b>	<b>\$ 114,580</b>	<b>\$ 35,000</b>	<b>\$ 25,000</b>	<b>\$ 30,000</b>
<b>ELECTRIC TOTALS:</b>		<b>\$ 15,652,173</b>	<b>\$ 15,011,919</b>	<b>\$ 15,889,750</b>	<b>\$ 15,825,450</b>	<b>\$ 16,108,735</b>

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5100-0200	Salaries & Wages	926,512	968,497	994,200	994,200	1,143,100	15%	<b>Town of Smithfield Budget Justification Sheet</b> Salary of 16 FTEs (9-utility field operations/5-admin./billing): Public Utilities Director, Electric System Superintendent, 2 Crew Leader, 2 Journeyman Lineman, 2 Electric Line Technician, 1 Administrative Support Specialist, 1 Engineering Technician, 1 IT Analyst/Billing Supervisor, 1 Sr. Customer Service Representative, 1 Customer Service Representative, 1 Meter Tech, 2 PT Collection Assistants. On call pay (\$16,982). Adds 2 additional linemen.
31-72-7230-5100-0210	Salaries/Council	11,384	14,169	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
31-72-7230-5100-0250	Overtime	19,568	12,824	15,000	15,000	16,000	7%	Projected Overtime for Emergency Response and Repairs
31-72-7230-5120-0500	FICA	69,108	71,583	77,200	71,500	89,740	16%	
31-72-7230-5125-0600	Group Insurance	172,941	175,027	224,400	191,600	255,210	14%	Medical Insurance
31-72-7230-5125-0610	Retiree Supplemental	18,516	19,553	24,340	19,100	22,255		
31-72-7230-5127-0700	Retirement	93,771	110,882	122,650	120,850	157,700	29%	Pension Rate at 11.35 Percent
31-72-7230-5300-0760	Temp Labor	1,914	5,059					
31-72-7230-5300-0770	Prop. Lia./Wks Comp	106,300	103,644	99,300	110,000	107,840	9%	Property/Liability and Work Comp Insurance
31-72-7230-5300-0771	Unemployment Compensation	1,333	-	-			N/A	
31-72-7230-5300-0800	Training/ Education	10,314	2,937	12,000	3,000	11,500	-4%	Electricities Annual Meeting, NCAMES Annual Meeting for Distribution Superintendent, Safety & Performance Training for Department Employees, Infrared Camera Training, Miscellaneous Costs (e.g. safety meeting material)
31-72-7230-5300-1100	Telephone	7,640	7,476	12,400	8,000	10,000	-19%	Cellphone Allowance for 7 employees (\$600/year = \$4,200), Cellphone Allowance for 5 employees (\$300/year = \$1,500), Monthly Phone Service (Information Technology Systems (\$275/month) (\$3,300), Electric Portion of Lease on Phone System GE Capital (\$193/month) (\$17,586), Miscellaneous Cost (\$1,075/mo = \$12,391)
31-72-7230-5300-1121	Postage	42,508	40,094	40,000	42,500	42,500	6%	Mailing of Monthly Utility Bills with Cash Cycle Solutions Projected Average (\$3,297/month) (\$39,575), Miscellaneous Postage Costs (\$2,425) Postage Rates Increase
31-72-7230-5300-1201	Legal Fees	426	-	5,000			-100%	
31-72-7230-5300-1300	Utilities	18,095	16,367	21,000	15,000	20,000	-5%	Town of Smithfield Utility Costs, Time Warner Cable Account (\$1,200) Substation SCADA, JoCo Utilities-Water Meter at Brogden Sub.

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5300-1700	Equip Maint & Repair	65,982	48,308	65,000	60,000	45,000	-31%	Maintenance/Repair of Transformers, Substation Equipment, etc. Includes \$20,000 for building roof repairs.
31-72-7230-5300-2900	Professional Services	6,601	13,026	15,000	5,000	15,000	0%	Miscellaneous Engineering Fees related to Electric System needs typically by Booth & Assoc. and/or Power Services
31-72-7230-5300-3000	Fuel	15,913	14,180	15,000	12,000	16,500	10%	Monthly Fuel Costs for Electric Department (e.g. bucket trucks, digger derrick, backhoe, trenchers, loader, excavator)
31-72-7230-5300-3100	Vehicle Supplies/Maintenance	15,240	13,964	20,000	25,000	25,500	28%	Maintenance and Repair of Electric Department Vehicles. Adds \$500 for additional truck.
31-72-7230-5300-3300	Supplies/ Operations	182,821	287,808	185,000	185,000	210,000	14%	Increase due to the price of raw material (copper, aluminum, wood, PVC) and cost of manufacturing all materials, along with the availability of that material. Miscellaneous Equipment, Supplies, etc. for Electric Crews to maintain Distribution System, connect new customers etc., Annual Maintenance on New Software (\$12,000), Cintas Document Management (\$250), Electric Portion of Copy Machine Contracts (\$2,259), Green Guard First Aid Account (\$600).
31-72-7230-5300-xxxx	East River Supplies	-	-	130,000	130,000	200,000		Supplies needed for East River Growth
31-72-7230-5300-3350	Hurricane	2,001	-	-	-	-		
31-72-7230-5300-3600	Uniform Service	9,914	11,722	12,200	12,200	16,600	36%	Uniform Costs with Unifiers, Purchase of Lineman's (6) boots (\$1,500), Miscellaneous Caps, Fire Resistant t-shirts etc. (\$1,500)
31-72-7230-5300-4401	Misc./Debit-Credit Card Fee	67,951	66,920	-	65,000	70,000	N/A	
31-72-7230-5300-4501	Service Contracts	144,938	152,321	223,000	223,000	226,000	1%	Contracted Monthly Meter Reading Services with Grid One Solutions. 10,000 meters/month @ \$1.37 meter estimated Annual Costs (\$1,200), NC 811 Account (\$1,000), Online Information Services (\$2,500), Tree Trimming Services (\$70,000 adds \$3,000), Cutting of Danger trees (\$10,000), Pole Change outs by contractors (\$20,000), Load Management Services by Mike Wilson, Inc. (\$10,000), Miscellaneous Contracted Services Merchant Fee(\$8700 est)
31-72-7230-5300-4502	C.S./Tyler	38,012	46,760	29,140	45,000	29,140	N/A	\$7,284.34 per quarter.
31-72-7230-5300-4504	ESA-BAYWA SOLAR	-	-	-	-	-	N/A	
31-72-7230-5300-4800	Electricity Purchased	12,301,256	11,658,004	12,615,420	12,550,000	12,565,000	0%	Wholesale Power Purchased from NCEMPA. No change in Wholesale pricing.
31-72-7230-5300-5710	Economic Development	-	-	100,000	100,000	50,000	N/A	
31-76-7230-5970-9102	Transfer to Electric Capital Projects Fund	1,215,000	950,000	620,000	620,000	550,000	N/A	Voltage Conversion (\$400,000); AMI/Load Management (\$150,000)

Account #	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-76-7230-5500-9104	Contribution to General Fund - Payment in Lieu of Taxes	86,214	86,214	88,500	88,500	95,150	8%	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	-	-	75,000	75,000	75,000	N/A	1/2 bucket truck for purchase in FY 2022
	<b>Subtotal</b>	<b>15,652,173</b>	<b>14,897,339</b>	<b>15,854,750</b>	<b>15,800,450</b>	<b>16,078,735</b>	<b>1%</b>	
31-72-7230-5700-7400	Capital Outlay		114,580	35,000	25,000	30,000		Shelter Enclosure
	<b>Subtotal</b>	<b>-</b>	<b>114,580</b>	<b>35,000</b>	<b>25,000</b>	<b>30,000</b>	<b>-14%</b>	
	<b>Grand Totals</b>	<b>15,652,173</b>	<b>15,011,919</b>	<b>15,889,750</b>	<b>15,825,450</b>	<b>16,108,735</b>	<b>1%</b>	<b>Department Budget % Change</b>

# Electric Fund

Account Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 22 Adopted Budget
<b>Electric Debt Service:</b>					
31-72-7250-5400-9500	SUBSTATION LOAN	\$ 342,585	\$ 342,585	\$ 342,586	\$ 342,586
31-72-7250-5400-9501	2015 EQUIPMENT LOAN (1/2 Mini Excavator & 1/2 Track	\$ 17,385	\$ 8,722	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 359,970</b>	<b>\$ 351,307</b>	<b>\$ 342,586</b>	<b>\$ 342,586</b>
<b>Contingency:</b>					
31-00-9990-5300-0000	SALARY ADJUSTMENT	\$ 441,990	\$ 332,481	\$ 25,850	\$ -
	CONTINGENCY	\$ -	\$ -	\$ 305,814	\$ 250,000
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 331,664</b>	<b>\$ 25,850</b>
	<b>DEBT SERVICE/CONTINGENCY TOTALS:</b>	<b>\$ 359,970</b>	<b>\$ 351,307</b>	<b>\$ 674,250</b>	<b>\$ 626,265</b>
	<b>Total Revenues:</b>	<b>\$ 16,484,815</b>	<b>\$ 15,124,314</b>	<b>\$ 16,564,000</b>	<b>\$ 16,467,200</b>
	<b>Less:</b>				
	<b>Total Expenditures:</b>	<b>\$ 16,012,143</b>	<b>\$ 15,363,226</b>	<b>\$ 16,564,000</b>	<b>\$ 16,193,886</b>
	<b>Amount Revenues Over (Under) Expenditures:</b>	<b>\$ 472,672</b>	<b>\$ (238,911.57)</b>	<b>\$ -</b>	<b>\$ 273,314</b>



Account #	Account Description	FY 21				FY 22 Adopted Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
		FY 19 Actual	FY 20 Actual	Adopted Budget	FY 21 Projected			
31-72-7250-5400-9500	Substation Loan	342,585	342,585	342,586	342,586	0%	2007 Substation Project Original Note \$5,000,000 @ 4.03% for 20 years. Refinanced in May 2014 \$3,888,730 @3.25% for 13 remaining years. Refinanced in April 2015 @ 2.89% for remaining 12 years. Maturity Date of August 15, 2027	
31-72-7250-5400-9501	2015 Equipment Loan	17,385	8,722	-	-		Joint Loan 83% Water/Sewer & 17% Electric Original Loan \$491,185 for 5 Years @ 1.55% Semi-annually issued Dec 23, 2014, Maturity Date Nov 5, 2019.	
	<b>Subtotal</b>	<b>359,970</b>	<b>351,307</b>	<b>342,586</b>	<b>342,586</b>	0%		
31-00-9990-5300-0000	Contingency	441,990	332,481	305,814	250,000	-7%	Funds available for unanticipated expenses.	
	Salary Adjustment	-	-	25,850	25,850	-100%	Salary adjustment	
	<b>Subtotal</b>	<b>441,990</b>	<b>332,481</b>	<b>331,664</b>	<b>275,850</b>	-14%		
	<b>Grand Totals</b>	<b>801,960</b>	<b>683,788</b>	<b>674,250</b>	<b>618,436</b>	-7%	<b>Department Budget % Change</b>	

# JB George Fund

Account Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>JB George Revenues</b>						
40-61-3300-3310-0300	INTEREST - JB GEORGE	\$ 1,350	\$ 1,250	\$ 1,200	\$ 1,000	\$ 360
40-61-3300-3310-0301	INTEREST - JP GEORGE	\$ 165	\$ 241	\$ 146	\$ 200	\$ 36
	<b>Sub-Totals:</b>	<b>\$ 1,515</b>	<b>\$ 1,491</b>	<b>\$ 1,346</b>	<b>\$ 1,200</b>	<b>\$ 396</b>
<b>JB George Expenditures</b>						
40-61-4100-5300-3400	J.B. GEORGE SPECIAL PROJECTS	\$ 1,503	\$ 1,263	\$ 1,200	\$ 990	\$ 360
40-61-4100-5300-3410	J.P. GEORGE SPECIAL PROJECTS	\$ 1,473	\$ 146	\$ 146	\$ -	\$ 36
	<b>Sub-Totals:</b>	<b>\$ 2,976</b>	<b>\$ 1,409</b>	<b>\$ 1,346</b>	<b>\$ 990</b>	<b>\$ 396</b>
	<b>Total Revenues:</b>	<b>\$ 1,515</b>	<b>\$ 1,491</b>	<b>\$ 1,346</b>	<b>\$ 1,200</b>	<b>\$ 396</b>
	Less:					
	<b>Total Expenditures:</b>	<b>\$ 2,976</b>	<b>\$ 1,409</b>	<b>\$ 1,346</b>	<b>\$ 990</b>	<b>\$ 396</b>
	<b>Amount Revenues Over (Under) Expenditures:</b>	<b>\$ (1,461)</b>	<b>\$ 82</b>	<b>\$ -</b>	<b>\$ 210</b>	<b>\$ -</b>

# Firemen's Relief Fund

Account Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected Budget	FY 22 Adopted Budget
<b>Firemen's Relief Revenues</b>						
50-20-3300-3300-0000	RECEIVED FROM STATE	\$ 9,842	\$ 7,950	\$ 9,000	\$ 8,025	\$ 9,000
50-20-3300-3300-0010	INTEREST EARNED	\$ 69	\$ 64	\$ 60	\$ 83	\$ 50
50-20-3300-3310-000	REIMBURSEMENT	\$ 22,820	\$ 8,700	-	-	-
50-20-3900-3900-000	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ 12,460
	<b>Sub-Totals:</b>	<b>\$ 32,731</b>	<b>\$ 16,714</b>	<b>\$ 9,060</b>	<b>\$ 8,108</b>	<b>\$ 21,510</b>

## Firemen's Relief Expenditures

50-20-5310-5300-3460	FIREMENS RELIEF EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
50-20-5310-5300-3500	FIREMENS SUPP RET	\$ 22,820	\$ 8,700	\$ 9,060	\$ 21,510	\$ 21,510
	<b>Sub-Totals:</b>	<b>\$ 22,820</b>	<b>\$ 8,700</b>	<b>\$ 9,060</b>	<b>\$ 21,510</b>	<b>\$ 21,510</b>

Total Revenues:	\$ 32,731	\$ 16,714	\$ 9,060	\$ 8,108	\$ 21,510
Less:					
Total Expenditures:	\$ 22,820	\$ 8,700	\$ 9,060	\$ 21,510	\$ 21,510
Amount Revenues Over (Under) Expenditures:	\$ 9,911	\$ 8,014	\$ -	\$ (13,402)	\$ -

# Smithfield Fire Tax District

Account Number	Account Description	FY 19 Actual	FY 20 Actual	FY 21 Adopted Budget	FY 21 Projected	FY 22 Adopted Budget
<b>Smithfield Fire Tax District Revenues</b>						
51-20-3100-31000-0100	SMITHFIELD FIRE DIST TAX	\$ 148,424	\$ 158,272	\$ 148,000	\$ 157,488	\$ 150,000
51-20-3100-3100-0101	MOTOR VEHICLE TAX	\$ 18,888	\$ 20,469	\$ 18,000	\$ 17,000	\$ 18,000
51-20-3800-38000-0000	JOHNSTON CO CONTRIBUTION	\$ 10,868	\$ 13,258	\$ 9,400	\$ 17,695	\$ 7,400
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 178,180</b>	<b>\$ 191,999</b>	<b>\$ 175,400</b>	<b>\$ 192,183</b>	<b>\$ 175,400</b>
<b>Smithfield Fire Tax District Expenditures</b>						
51-76-5320-5500-9100	CONTRIBUTION GEN FUND	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400
	<b>Sub-Totals:</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>
<b>Total Revenues:</b>		<b>\$ 178,180</b>	<b>\$ 191,999</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>
<b>Less:</b>						
<b>Total Expenditures:</b>		<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>
<b>Amount Revenues Over (Under) Expenditures:</b>		<b>\$ 2,780</b>	<b>\$ 16,599</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**General Capital Project Fund - FUND 46**

<b>Account Number</b>	<b>Account Description</b>	<b>Adopted Budget For FY22</b>
<b>Gen Cap. Project Revenues</b>		
46-30-3560-3560-000X	Loan Proceeds - Knuckleboom Truck	\$ 160,000
46-75-3870-3870-030X	Transfer General Fund - Mower	\$ 132,000
	<b>Sub-Totals:</b>	<u><u>\$ 292,000</u></u>
<b>GenCap. Project Expenditures</b>		
46-40-5800-5700-74XX	Knuckleboom Truck	\$ 160,000
46-10-5600-5700-xxxx	Tractor Mower (Enclosed Cab)	\$ 132,000
	<b>Sub-Totals:</b>	<u><u>\$ 292,000</u></u>

# Water Sewer Capital Project Fund - FUND 45

Account Number	Account Description	Adopted Budget For FY22
<b>Water Sewer Cap. Project Revenues</b>		
45-75-3870-3870-03xx	Transfer From W/S Fund (E. Smithfield Water System)	\$ 250,000
45-75-3870-3870-0303	Transfer From W/S Fund (I & I )	\$ 250,000
45-75-3870-3870-0304	Transfer From W/S Fund (Lift Stations)	\$ 150,000
45-75-3870-3870-0305	Transfer From W/S Fund (Durwood Stephenson)	\$ 200,000
45-75-3870-3870-0306	Transfer From W/S Fund (AMI)	\$ 300,000
45-75-3870-3870-03xx	Transfer From W/S Fund (Water Lines Upgrade)	\$ 100,000
45-75-3870-3870-0301	Transfer From W/S Fund (NC HWY 10 Force Main)	\$ 200,000
<b>Sub-Totals:</b>		<u><u>\$ 1,450,000</u></u>

<b>Water Sewer Cap. Project Expenditures</b>		
45-71-7200-5700-74XX	East Smithfield Water System Improvements	\$ 250,000
45-71-7220-5700-74XX	I&I	\$ 250,000
45-71-7220-5700-7419	Lift Station Repair	\$ 150,000
45-71-7220-5700-7420	AMI	\$ 300,000
45-71-7220-5700-7422	16" Water Line Along Durwood Stephenson	\$ 200,000
45-71-7220-5700-XXXX	NC Hwy 10 Force Main	\$ 200,000
45-71-7220-5700-XXXX	Water Lines Upgrade	\$ 100,000
<b>Sub-Totals:</b>		<u><u>\$ 1,450,000</u></u>

**Electric Capital Project Fund - FUND 47**

<b>Account Number</b>	<b>Account Description</b>	<b>Adopted Budget For FY22</b>
<b>Electric Cap. Project Revenues</b>		
47-75-3870-3870-0000	Transfer from Electric Fund	\$ 550,000
<b>Sub-Totals:</b>		<u>\$ 550,000</u>
<b>Electric Cap. Project Expenditures</b>		
47-72-7230-5700-7407	Voltage Conversion	\$ 400,000
47-72-7230-5700-7410	North Circuit Design	\$ -
47-72-7230-5700-7420	AMI/Load Management	\$ 150,000
<b>Sub-Totals:</b>		<u>\$ 550,000</u>