

TOWN OF SMITHFIELD
FY 2023 ADOPTED BUDGET SUMMARY GENERAL FUND

REVENUES	FY 2022-23		Actual		Variance
Department	Budget	Rollovers	12/31/2022	Variance	%
Real Property Taxes	3,383,335.00	-	2,201,316.06	1,182,018.94	65.06%
Other Local Taxes	4,576,411.00	-	1,403,455.38	3,172,955.62	30.67%
Licenses, permits, & fees	317,606.00	-	285,669.40	31,936.60	89.94%
Fines & Costs	47,205.00	-	13,264.40	33,940.60	28.10%
From Use of Money & Property	437,448.00	-	230,408.26	207,039.74	52.67%
Miscellaneous Revenues	129,409.00	-	279,821.82	(150,412.82)	216.23%
Governmental Virginia	702,080.00	-	623,932.81	78,147.19	88.87%
Governmental Federal	1,784,985.00	808,905.00	1,044,861.49	1,549,028.51	40.28%
Other financing sources	175,000.00	-	52,034.88	122,965.12	29.73%
Appropriated from Reserves	-	1,039,500.00	-	1,039,500.00	0.00%
TOTAL REVENUES	11,553,479.00	1,848,405.00	6,134,764.50	7,267,119.50	45.78%

EXPENSES	FY 2022-23		Actual		Variance
Department	Budget	Rollovers	12/31/2022	Variance	%
Town Council	194,333.00	-	81,871.78	112,461.22	42.13%
Town Manager	552,218.00	-	204,420.74	347,797.26	37.02%
Treasurer	880,159.00	130,000.00	276,375.99	733,783.01	27.36%
Public Safety	3,704,055.00	-	1,252,880.46	2,451,174.54	33.82%
Parks & Recreation	2,049,469.00	38,905.00	783,190.61	1,305,183.39	37.50%
Museum	234,838.00	-	130,641.21	104,196.79	55.63%
Community Development & Planning	631,848.00	-	155,554.85	476,293.15	24.62%
Public Works	1,780,390.00	1,679,500.00	1,305,231.39	2,154,658.61	37.72%
Public Buildings	802,004.00	-	125,064.33	676,939.67	15.59%
Contributions	80,527.00	-	47,727.00	32,800.00	59.27%
Non-Departmental	79,028.00	-	1,482,043.12	(1,403,015.12)	1875.34%
Debt Service	564,610.00	-	289,763.02	274,846.98	51.32%
Contingency	-	-	-	-	0.00%
TOTAL EXPENSES	11,553,479.00	1,848,405.00	6,134,764.50	7,267,119.50	45.78%

NET INCOME/(LOSS)	-	-	-	-	0.00%
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Town of Smithfield
FY2023 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 20 Approved Budget	FY 2022-23 Approved Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
<u>GENERAL GOVERNMENT REVENUES</u>								
REAL PROPERTY TAXES								
Real Estate - Current	03-100-311010-0000-30001		2,132,347.00		2,085,007.95	1	47,339.05	97.78%
Real Estate - Current Tax Relief for the Elderly/Veterans	03-100-311010-0000-30001		79,029.00		-	1	79,029.00	0.00%
Real Estate - Delinquent	03-100-311010-0000-30002		20,000.00		20,293.60	1	(293.60)	101.47%
Public Service-Real Estate Current	03-100-311020-0000-30001		35,850.00		7,260.08		28,589.92	20.25%
Public Service-Personal Property Current	03-100-311020-0000-30001		109.00		-		109.00	0.00%
Personal Property - Current	03-100-311030-0000-30001		1,038,500.00		49,827.03	2	988,672.97	4.80%
Personal Property - Delinquent	03-100-311030-0000-30002		22,500.00		24,246.83	2	(1,746.83)	107.76%
Penalty	03-100-311060-0000-30005		40,000.00		7,295.79		32,704.21	18.24%
Interest	03-100-311060-0000-30006		15,000.00		6,880.86		8,119.14	45.87%
Miscellaneous Receipts Over-Short	03-100-311060-0000-30007		-		503.92		(503.92)	100.00%
Total Real Property Taxes			3,383,335.00		2,201,316.06		1,182,018.94	65.06%
OTHER LOCAL TAXES								
Sales Tax	03-100-312010-0000-30009		661,481.00		147,488.98	3	513,992.02	22.30%
Utility Tax	03-100-312020-0000-31201		191,963.00		80,016.35	4	111,946.65	41.68%
Consumption Tax	03-100-312020-0000-31202		50,097.00		16,847.16	4	33,249.84	33.63%
Business Licenses	03-100-312030-0000-31208		440,760.00		86,947.46	5	353,812.54	19.73%
Business Licenses Penalty	03-100-312030-0000-31209		4,045.00		5,099.15		(1,054.15)	126.06%
Business Licenses Interest	03-100-312030-0000-31210		800.00		3,019.71		(2,219.71)	377.46%
Peg Channel Capital Fee	03-100-312040-0000-30054		1,733.00		816.20		916.80	47.10%
Bank Franchise Tax	03-100-312040-0000-31203		153,519.00		-	6	153,519.00	0.00%
Vehicle License	03-100-312050-0000-32020		235,000.00		30,236.79	7	204,763.21	12.87%
Cigarette Tax	03-100-312080-0000-31204		211,500.00		105,660.70	8	105,839.30	49.96%
Transient Occupancy Tax	03-100-312101-0000-31205		260,859.00		78,291.39	9	182,567.61	30.01%
Meals Tax-4.25%	03-100-312110-0000-31211		1,607,965.00		577,341.41	10	1,030,623.59	35.91%
Meals Tax-2%	03-100-312110-0000-31212		756,689.00		271,690.08	10	484,998.92	35.91%
Total Other Local Taxes			4,576,411.00		1,403,455.38		3,172,955.62	30.67%
TOTAL LOCAL TAX REVENUE			7,959,746.00		3,604,771.44		4,354,974.56	45.29%
PERMITS, FEES & LICENSES								
Permits & Other Licenses	03-100-313030-0000-30018-multiple		40,496.00		33,450.00	11	7,046.00	82.60%
Inspection Fees/Reinspection Fees-Subdivision	03-100-313030-0000-30030/30039		43,500.00		19,520.12	12	23,979.88	44.87%
Administrative Collection Fees-DMV Stops	03-100-311070-0000-31307		12,000.00		7,215.27		4,784.73	60.13%
Refuse Collection Fee	03-100-313030-0000-30038		218,960.00		215,589.01	13	3,370.99	98.46%
WC Dog Park Registration Fees	03-100-313030-0000-30043		650.00		210.00		440.00	32.31%
Consultant Review Fees	03-100-313030-0000-30028		2,000.00		9,685.00	14	(7,685.00)	484.25%

Town of Smithfield
FY2023 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 20 Approved Budget	FY 2022-23 Approved Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
GENERAL GOVERNMENT REVENUES								
Total Permits, Fees & Licenses			317,606.00		285,669.40		31,936.60	89.94%
FINES & FORFEITURES								
Fines & Costs	03-100-314010-0000-30055		47,205.00		13,264.40	15	33,940.60	28.10%
Total Fines & Forfeitures			47,205.00		13,264.40		33,940.60	28.10%
REVENUE FROM USE OF MONEY & PROPERTY								
General Fund Interest	03-100-315010-0000-31501		30,000.00		31,264.90	16	(1,264.90)	104.22%
Rentals	03-100-315020-0000-30110		62,658.00		31,699.93		30,958.07	50.59%
Smithfield Center Rentals	03-100-315020-0000-30111		178,000.00		79,740.62	17	98,259.38	44.80%
Windsor Castle Revenue (includes Manor House, Park Impact, Vendor)	03-100-315020-0000-30119		78,000.00		27,495.36	17	50,504.64	35.25%
Sports Complex Rentals	03-100-315020-0000-30120		33,075.00		31,090.96	17	1,984.04	94.00%
Kayak Rentals	03-100-315020-0000-30015		13,000.00		10,040.65	18	2,959.35	77.24%
Special Events	03-100-315020-0000-30013, 30014		20,000.00		1,459.00		18,541.00	7.30%
Fingerprinting Fees	03-100-318990-0000-30048		100.00		-		100.00	0.00%
Museum Admissions	03-100-315020-0000-30115		8,455.00		5,704.00	19	2,751.00	67.46%
Museum Gift Shop Sales	03-100-318990-0000-30016		13,000.00		11,212.84	19	1,787.16	86.25%
Museum Programs/Lecture Fees	03-100-318990-0000-30017		660.00		200.00	19	460.00	30.30%
Lease of Land	03-100-315020-0000-30017		500.00		500.00		-	100.00%
Total Revenue from use of money and property			437,448.00		230,408.26		207,039.74	52.67%
MISCELLANEOUS								
Other Revenue	03-100-315020-0000-31105		3,529.00		3,513.02	20	15.98	99.55%
Virginia Municipal Group Safety Grant	03-100-318990-0000-31110		4,000.00		1,983.03		2,016.97	49.58%
Public Safety Contribution	03-100-318990-0000-31622		-		25.00		(25.00)	100.00%
Windsor Castle	03-100-318990-0000-31626		-		-		-	0.00%
Contributions-Museum	03-100-318990-0000-31632		91,880.00		1,270.00		90,610.00	1.38%
Contributions-Public Ball Fields	03-100-318990-0000-31635		30,000.00		30,000.00		-	100.00%
Insurance Recoveries	03-100-341010-0000-31603		-		7,798.19	21	(7,798.19)	100.00%
Sale of Land	03-100-341020-0000-31404		-		232,500.00	22	(232,500.00)	100.00%
Sale of Equipment/Buildings	03-100-341020-0000-31405		-		2,732.58	23	(2,732.58)	100.00%
Total Miscellaneous Revenue			129,409.00		279,821.82		(150,412.82)	216.23%
REVENUE FROM THE COMMONWEALTH								
Law Enforcement	03-100-322010-0000-34011		179,664.00		98,758.00	24	80,906.00	54.97%
Litter Control Grant	03-100-322010-0000-34010		3,385.00		-		3,385.00	0.00%
Communications Tax	03-100-322010-0000-34008		158,412.00		55,337.64	25	103,074.36	34.93%
Rolling Stock	03-100-322010-0000-34001		45.00		18.72		26.28	41.60%
Rental Tax	03-100-322010-0000-34002		6,229.00		2,305.10		3,923.90	37.01%

Town of Smithfield
FY2023 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 20	FY 2022-23		Actual		Variance	
			Approved Budget	Rollovers	12/31/2022	Notes	Variance	%
<u>GENERAL GOVERNMENT REVENUES</u>								
PPTRA State Revenue	03-100-322010-0000-34014		240,795.00		240,794.89	26	0.11	100.00%
Fire Programs	03-100-322010-0000-34017		34,050.00		-		34,050.00	0.00%
Police Block Grants	03-100-322010-0000-34018		-		-		-	0.00%
P2P Sharing	03-100-322010-0000-34033		-		91.80		(91.80)	100.00%
State VTC Grant	03-100-322010-0000-34034		-		10,000.00	27	(10,000.00)	100.00%
VCA Grant	03-100-322010-0000-34012		4,500.00		4,500.00		-	100.00%
Urban Fund Projects								
Benns Church/Route 258/Route 10 Bypass intersection	03-100-322010-0000-34020		-		211,124.49		(211,124.49)	0.00%
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-322010-0000-34020		75,000.00		1,002.17		73,997.83	1.34%
Total State Revenue			702,080.00		623,932.81		78,147.19	88.87%
REVENUE FROM THE FEDERAL GOVERNMENT								
CARES Federal Funds (COVID-19)	03-100-331010-0000-35020		-	-	-		-	-
ARPA Revenues	03-100-331010-0000-35026		1,769,000.00	808,905.00	1,032,894.69	28	1,545,010.31	40.07%
Law Enforcement	03-100-331010-0000-35003		15,985.00		7,958.10		8,026.90	49.78%
Urban Fund Projects								
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-331010-0000-35008		-		4,008.70		(4,008.70)	0.00%
Pinewood Heights CDBG Relocation Grant Phase IV	03-100-331010-0000-35002		-		-		-	0.00%
Total Federal Revenue			1,784,985.00	808,905.00	1,044,861.49		1,549,028.51	40.28%
OTHER FINANCING SOURCES								
Other Financing Sources-Capital Lease Acquisition	03-100-341040-0000-39004		175,000.00		52,034.88		122,965.12	29.73%
Total Other Financing Sources			175,000.00		52,034.88		122,965.12	29.73%
APPROPRIATED FROM RESERVES								
		\$	-	\$	1,039,500.00	\$	-	29
							1,039,500.00	0.00%
TOTAL GENERAL FUND REVENUES			11,553,479.00	1,848,405.00	6,134,764.50		7,267,119.50	45.78%

**Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES**

TOWN COUNCIL

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
Salaries and Wages	04-100-411010-0000-41100	44,000.00		21,415.00	30	22,585.00	48.67%
Fica & Medicare Benefits	04-100-411010-0000-42100	3,423.00		1,708.94	30	1,714.06	49.93%
Legal Fees	04-100-411010-0000-43150	40,000.00		10,822.87		29,177.13	27.06%
Update Town Charter & Code	04-100-411010-0000-43151	5,000.00				5,000.00	0.00%
Professional Services	04-100-411010-0000-43152	5,000.00		(1,750.00)	33	6,750.00	-35.00%
Public Defender Fees	04-100-411010-0000-43153	3,000.00		-		3,000.00	0.00%
Election Expense	04-100-411010-0000-43170	-		-		-	0.00%
Maintenance contracts	04-100-411010-0000-43320	4,200.00		2,675.94		1,524.06	63.71%
Advertising	04-100-411010-0000-43600	25,000.00		11,001.13		13,998.87	44.00%
Communications	04-100-411010-0000-45200	-		(15.98)		15.98	100.00%
Insurance	04-100-411010-0000-45300	23,710.00		16,755.00	31	6,955.00	70.67%
Travel & Training	04-100-411010-0000-45500	10,000.00		6,544.87		3,455.13	65.45%
Council Approved Items	04-100-411010-0000-45804	5,000.00		872.35		4,127.65	17.45%
Subscriptions/Memberships	04-100-411010-0000-45810	7,000.00		7,291.00	32	(291.00)	104.16%
Records Management maint & upgrades	04-100-411010-0000-45811	7,000.00		1,990.00		5,010.00	28.43%
Supplies	04-100-411010-0000-46001	12,000.00		2,560.66		9,439.34	21.34%
ARPA Expenses	04-100-411010-0000-46019	-		-		-	0.00%
Total Town Council		194,333.00		81,871.78		112,461.22	42.13%

Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES

TOWN MANAGER

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
Salaries and Wages	04-100-412010-0000-41100	287,883.00		130,361.91	30	157,521.09	45.28%
Salaries-PT	04-100-412010-0000-41110	20,006.00		8,797.69	30	11,208.31	43.98%
Salaries-OT	04-100-412010-0000-41120	3,060.00		604.09	30	2,455.91	19.74%
Fica & Medicare Benefits	04-100-412010-0000-42100	24,876.00		9,493.79	30	15,382.21	38.16%
VSRS	04-100-412010-0000-42200	28,381.00		13,854.87		14,526.13	48.82%
Disability	04-100-412010-0000-42210	550.00		219.85		330.15	39.97%
Health & Other	04-100-412010-0000-42300	51,282.00		22,731.72		28,550.28	44.33%
Pre-Employment Test	04-100-412010-0000-42435	4,500.00		3,631.46		868.54	80.70%
Employee Recognition	04-100-412010-0000-42440	5,000.00		1,751.50		3,248.50	35.03%
Professional Services	04-100-412010-0000-43152	10,000.00		-		10,000.00	0.00%
Maintenance Contracts	04-100-412010-0000-43320	2,000.00		801.30		1,198.70	40.07%
Communications	04-100-412010-0000-45200	8,800.00		3,689.57		5,110.43	41.93%
Insurance	04-100-412010-0000-45300	3,130.00		2,214.00	31	916.00	70.73%
Travel & Training	04-100-412010-0000-45500	12,000.00		(1,836.56)	34	13,836.56	-15.30%
Other	04-100-412010-0000-45804	500.00		30.00		470.00	6.00%
Dues & Subscriptions	04-100-412010-0000-45810	3,600.00		2,559.45	32	1,040.55	71.10%
Supplies	04-100-412010-0000-46001	3,500.00		1,843.96		1,656.04	52.68%
Computer & technology expenses	04-100-412010-0000-46005	1,500.00		3,672.14	35	(2,172.14)	244.81%
Fuel Expense	04-100-412010-0000-46008	150.00				150.00	0.00%
Auto Expense	04-100-412010-0000-46009	500.00				500.00	0.00%
Shared Services-IT	04-100-412010-0000-46020	81,000.00				81,000.00	0.00%
Capital Expenditures	04-100-412010-0000-48100	-				-	0.00%
Total Town Manager		552,218.00		204,420.74		347,797.26	37.02%

**Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES**

TREASURER

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
Salaries and Wages	04-100-412410-0000-41100	437,571.00		158,961.04	30	278,609.96	36.33%
Salaries-PT	04-100-412410-0000-41110	4,860.00			30	4,860.00	0.00%
Salaries-OT	04-100-412410-0000-41120	6,564.00		1,632.59	30	4,931.41	24.87%
Fica & Medicare Benefits	04-100-412410-0000-42100	35,920.00		11,153.31	30	24,766.69	31.05%
VSRS	04-100-412410-0000-42200	44,199.00		17,387.75		26,811.25	39.34%
Disability	04-100-412410-0000-42210	527.00		71.10		455.90	13.49%
Health	04-100-412410-0000-42300	77,793.00		28,973.67		48,819.33	37.24%
Audit	04-100-412410-0000-43120	16,000.00		-		16,000.00	0.00%
Service contracts	04-100-412410-0000-43320	73,250.00		36,980.80	36	36,269.20	50.49%
Data Processing	04-100-412410-0000-44100	21,000.00		5,532.14		15,467.86	26.34%
Communications	04-100-412410-0000-45200	12,000.00		3,427.47		8,572.53	28.56%
Insurance	04-100-412410-0000-45300	2,975.00		2,103.00	31	872.00	70.69%
Travel & Training	04-100-412410-0000-45500	12,000.00		88.75		11,911.25	0.74%
Other	04-100-412410-0000-45804	100.00				100.00	0.00%
Dues & Subscriptions	04-100-412410-0000-45810	1,275.00		1,142.76	32	132.24	89.63%
Bank Charges	04-100-412410-0000-45813	700.00		370.00	37	330.00	52.86%
Cigarette Tax Stamps	04-100-412410-0000-45830	3,600.00		-		3,600.00	0.00%
Supplies	04-100-412410-0000-46001	22,000.00		8,697.99		13,302.01	39.54%
Credit Card Processing	04-100-412410-0000-46002	325.00		(346.37)		671.37	-106.58%
Computer & technology expenses	04-100-412410-0000-46005	7,500.00		199.99		7,300.01	2.67%
ARPA Expenses	04-100-412410-0000-46019	-		-		-	0.00%
Capital Outlay	04-100-412410-0000-48100	100,000.00	130,000.00	-		230,000.00	0.00%
Total Treasurer		880,159.00	130,000.00	276,375.99		733,783.01	27.36%

Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
<u>POLICE DEPARTMENT</u>							
Salaries and Wages	04-100-431100-0000-41100	1,537,835.00		541,882.72	30	995,952.28	35.24%
Salaries - Reg OT	04-100-431100-0000-41115			16,952.96	30	(16,952.96)	0.00%
Salaries OT	04-100-431100-0000-41120	262,078.00		130,052.96	30	132,025.04	49.62%
Salaries-Selective Enforcement	04-100-431100-0000-41130	19,946.00		8,035.57	30	11,910.43	40.29%
Salaries-Special Events	04-100-431100-0000-41140	15,385.00		932.90	30	14,452.10	6.06%
FTO/Shift Differential	04-100-431100-0000-41150	-		6,719.50	30	(6,719.50)	100.00%
Fica & Medicare Benefits	04-100-431100-0000-42100	146,820.00		49,882.37	30	96,937.63	33.98%
VSRS	04-100-431100-0000-42200	155,636.00		57,203.09		98,432.91	36.75%
Disability	04-100-431100-0000-42210	221.00		111.84		109.16	50.61%
Health Insurance	04-100-431100-0000-42300	318,178.00		104,503.70		213,674.30	32.84%
Ins. - LODA	04-100-431100-0000-42410	16,620.00		12,954.96	38	3,665.04	77.95%
Professional Services	04-100-431100-0000-43152	8,040.00		2,336.76		5,703.24	29.06%
Service Contracts	04-100-431100-0000-43320	75,000.00		34,788.66		40,211.34	46.38%
Community Outreach	04-100-431100-0000-43352	2,500.00		2,306.30		193.70	92.25%
Investigation expenses	04-100-431100-0000-44641	2,500.00		795.06		1,704.94	31.80%
Communications	04-100-431100-0000-45200	50,000.00		12,197.63		37,802.37	24.40%
Insurance	04-100-431100-0000-45300	63,170.00		44,652.00	31	18,518.00	70.69%
Travel & Training	04-100-431100-0000-45500	34,000.00		2,808.12		31,191.88	8.26%
Other	04-100-431100-0000-45804	1,840.00		203.46		1,636.54	11.06%
Dues & Subscriptions	04-100-431100-0000-45810	26,200.00		21,440.37	32	4,759.63	81.83%
Materials & Supplies	04-100-431100-0000-46001	25,500.00		6,346.93		19,153.07	24.89%
Computer & Technology Expenses	04-100-431100-0000-46005	13,000.00		9,719.06	39	3,280.94	74.76%
Equipment	04-100-431100-0000-46006	124,900.00		26,478.92		98,421.08	21.20%
Gas	04-100-431100-0000-46008	50,000.00		18,877.70		31,122.30	37.76%
Vehicle Maintenance	04-100-431100-0000-46009	32,000.00		6,951.71		25,048.29	21.72%
Radio & Equipment repairs	04-100-431100-0000-46010	2,000.00		1,003.61	40	996.39	50.18%
Uniforms	04-100-431100-0000-46011	24,000.00		8,485.72		15,514.28	35.36%
Tires	04-100-431100-0000-46016	5,000.00		1,871.03		3,128.97	37.42%
COVID-19 Expenses	04-100-431100-0000-46018	24,530.00		11,259.10	41	13,270.90	45.90%
ARPA Expenses	04-100-431100-0000-46019	-		-		-	0.00%
Capital Outlay	04-100-431100-0000-48100	175,000.00		52,034.88		122,965.12	29.73%
Total Police Department		3,211,899.00		1,193,789.59		2,018,109.41	37.17%

FIRE DEPARTMENT

State Pass Thru	04-100-432100-0000-45623	34,050.00	-	34,050.00	0.00%
Annual Fuel Contribution	04-100-432300-0000-46008	15,000.00	15,000.00	-	100.00%
Capital Contribution	04-100-432300-0000-46008	19,000.00	19,000.00	-	100.00%
Total Fire Department		68,050.00	34,000.00	34,050.00	49.96%

E911 DISPATCH

E911 Dispatch shared services	04-100-432300-0000-45614	424,106.00	25,090.87	399,015.13	5.92%
Total E911 Dispatch		424,106.00	25,090.87	399,015.13	5.92%

Total Public Safety		3,704,055.00	1,252,880.46	2,451,174.54	33.82%
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**Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES**

PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
<u>Parks & Recreation</u>							
Salaries and Wages	04-100-471100-0000-41100	399,685.00		182,280.43	30	217,404.57	45.61%
Salaries-PT	04-100-471100-0000-41110	75,173.00		25,038.68	30	50,134.32	33.31%
Salaries-OT	04-100-471100-0000-41120	18,697.00		10,285.52	30	8,411.48	55.01%
Fica & Medicare Benefits	04-100-471100-0000-42100	39,485.00		15,678.48	30	23,806.52	39.71%
VSRS	04-100-471100-0000-42200	40,361.00		19,718.97		20,642.03	48.86%
Disability	04-100-471100-0000-42210	900.00		344.09		555.91	38.23%
Health	04-100-471100-0000-42300	91,877.00		45,804.73		46,072.27	49.85%
Communications	04-100-471100-0000-45200	7,000.00		2,820.26		4,179.74	40.29%
insurance	04-100-471100-0000-45300	6,280.00		4,440.00	31	1,840.00	70.70%
Travel & Training	04-100-471100-0000-45500	3,000.00		755.45		2,244.55	25.18%
Other	04-100-471100-0000-45804	600.00		76.00		524.00	12.67%
Dues & Subscriptions	04-100-471100-0000-45810	6,000.00		2,240.26	32	3,759.74	37.34%
Credit card processing expense	04-100-471100-0000-46002	5,000.00		2,957.11	42	2,042.89	59.14%
Computer & technology expenses	04-100-471100-0000-46005	-		2,090.76	43	(2,090.76)	100.00%
Fuel	04-100-471100-0000-46008	8,000.00		4,927.01		3,072.99	61.59%
Uniforms	04-100-471100-0000-46011	3,000.00		1,042.60		1,957.40	34.75%
Capital Outlay	04-100-471100-0000-48100	-		-		-	0.00%
Total Parks & Recreation		705,058.00		320,500.35		384,557.65	45.46%

Smithfield Center

Retail Sales & Use Tax	04-100-412100-0000-43100	800.00		79.46		720.54	9.93%
Contracted Services	04-100-412100-0000-43320	20,000.00		11,372.55		8,627.45	56.86%
Advertising	04-100-412100-0000-43600	12,000.00		8,919.69	44	3,080.31	74.33%
Kitchen Supplies	04-100-412100-0000-44000	3,000.00		794.44		2,205.56	26.48%
Food Service & Beverage Supplies	04-100-412100-0000-44001	4,000.00		2,206.02		1,793.98	55.15%
Utilities	04-100-412100-0000-45100	24,000.00		10,139.72		13,860.28	42.25%
Communications	04-100-412100-0000-45200	12,000.00		3,995.96		8,004.04	33.30%
Insurance	04-100-412100-0000-45300	6,680.00		4,722.00	31	1,958.00	70.69%
Refund event deposits	04-100-412100-0000-45899	4,000.00		1,900.00		2,100.00	47.50%
Office Supplies/Other Supplies	04-100-412100-0000-46001	3,000.00		436.92		2,563.08	14.56%

Computer & technology expenses	04-100-412100-0000-46005	3,000.00	105.43		2,894.57	3.51%
Equipment	04-100-412100-0000-46006	3,000.00			3,000.00	0.00%
Repairs & Maintenance	04-100-412100-0000-46007	45,000.00	29,638.80	45	15,361.20	65.86%
ARPA Expenses	04-100-412100-0000-46019	99,000.00	9,000.00	46	90,000.00	9.09%
Capital Outlay	04-100-412100-0000-48100	1,000.00	-		1,000.00	0.00%
Total Smithfield Center		240,480.00	83,310.99		157,169.01	34.64%

Windsor Castle Park

Contracted Services	04-100-471210-0000-43300	15,000.00	2,594.37		12,405.63	17.30%
Utilities	04-100-471210-0000-45100	1,100.00	341.81		758.19	31.07%
Insurance	04-100-471210-0000-45300	11,088.00	7,839.00	31	3,249.00	70.70%
Equipment Expense	04-100-471210-0000-46006	10,000.00	12,082.00	47	(2,082.00)	120.82%
Repairs & Maintenance	04-100-471210-0000-46007	50,000.00	22,872.31		27,127.69	45.74%
ARPA Capital	04-100-471210-0000-46019	302,500.00	3,584.20	48	298,915.80	1.18%
Capital Outlay	04-100-471210-0000-48100	-	-		-	0.00%
Total Windsor Castle Park		389,688.00	49,313.69		340,374.31	12.65%

Windsor Castle Manor House

Contracted Services	04-100-471220-0000-43300	5,000.00	6,720.18	49	(1,720.18)	134.40%
Advertising	04-100-471220-0000-43600	15,000.00	2,646.62		12,353.38	17.64%
Food Service & Beverage Supplies	04-100-471220-0000-44001	1,000.00	299.99		700.01	30.00%
Utilities	04-100-471220-0000-45100	6,000.00	3,179.70		2,820.30	53.00%
Communications	04-100-471220-0000-45200	3,500.00	996.92		2,503.08	28.48%
Insurance	04-100-471220-0000-45300	6,020.00	4,257.00	31	1,763.00	70.71%
Refund event deposits	04-100-471220-0000-45899	4,000.00	300.00		3,700.00	7.50%
Office Supplies/Other Supplies	04-100-471220-0000-46001	1,000.00	242.52		757.48	24.25%
Computer & Technology	04-100-471220-0000-46005	1,000.00	73.68		926.32	7.37%
Repairs & maintenance	04-100-471220-0000-46007	10,000.00	5,190.16	50	4,809.84	51.90%
ARPA	04-100-471220-0000-46019	-	-		-	0.00%
Total Windsor Castle Manor House		52,520.00	23,906.77		28,613.23	45.52%

Luter Sports Complex

Contracted Services	04-100-471300-0000-43300	5,500.00	3,111.85		2,388.15	56.58%
Utilities	04-100-471300-0000-45100	11,000.00	6,696.39		4,303.61	60.88%
Communications	04-100-471300-0000-45200	2,000.00	699.80		1,300.20	34.99%
Insurance	04-100-471300-0000-45300	10,395.00	7,347.00	31	3,048.00	70.68%
Office Supplies/Other Supplies	04-100-471300-0000-46001	500.00	31.89		468.11	6.38%
Computer & Technology	04-100-471300-0000-46005	500.00	-		500.00	0.00%

Structures & Equipment Expense	04-100-471300-0000-46006	10,000.00		969.96		9,030.04	9.70%
Repairs & Maintenance	04-100-471300-0000-46007	75,628.00		19,602.31		56,025.69	25.92%
ARPA Capital	04-100-471300-0000-46019	517,500.00		215,050.20	51	302,449.80	41.56%
Capital Outlay	04-100-471300-0000-48100	-		-		-	0.00%
Total Luter Sports Complex		633,023.00		253,509.40		379,513.60	40.05%

Miscellaneous

Contributions-WCP	04-100-471200-0000-45653	-					
Clontz Park (maintenance & utilities)	04-100-471311-0000-43342, 45100	3,200.00		3,930.24	52	(730.24)	122.82%
Clontz Park ARPA	04-100-471311-0000-46019	-	38,905.00	38,905.00	53	-	0.00%
Jersey Park Playground	04-100-471313-0000-43345	3,000.00				3,000.00	0.00%
Pinewood Playground	04-100-471314-0000-43346	-				-	0.00%
Cypress Creek No Wake zone	04-100-471340-0000-43347	1,000.00				1,000.00	0.00%
Haydens Lane Maintenance	04-100-471315-0000-43348	1,000.00		95.00		905.00	9.50%
Veterans War Memorial	04-100-471316-0000-43349	3,000.00		969.17		2,030.83	32.31%
Fireworks	04-100-471390-0000-43344	17,500.00		8,750.00	54	8,750.00	50.00%
Total Other Parks & Recreation		28,700.00	38,905.00	52,649.41		14,955.59	183.45%

TOTAL PARKS & RECREATION		2,049,469.00	38,905.00	783,190.61		1,305,183.39	38.21%
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**Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES**

MUSEUM

		FY 2022-23		Actual			Variance
	MUNIS ACCOUNT NUMBER	Budget	Rollovers	12/31/2022	Notes	Variance	%
Salaries	04-100-472200-0000-41100	113,443.00		56,686.86	30	56,756.14	49.97%
Salaries-Part Time	04-100-472200-0000-41110	43,163.00		17,283.45	30	25,879.55	40.04%
FICA	04-100-472200-0000-42100	12,529.00		5,545.96	30	6,983.04	44.26%
VSRS	04-100-472200-0000-42200	11,402.00		6,238.68		5,163.32	54.72%
Disability	04-100-472200-0000-42210	229.00		94.07		134.93	41.08%
Health	04-100-472200-0000-42300	16,477.00		9,597.82		6,879.18	58.25%
Operating expenses							
Contracted services	04-100-472200-0000-43300	3,400.00		1,141.90		2,258.10	33.59%
Advertisinig	04-100-472200-0000-43600	1,000.00		48.82		951.18	4.88%
Communications	04-100-472200-0000-45200	725.00		462.61		262.39	63.81%
Insurance	04-100-472200-0000-45300	2,430.00		1,719.00	31	711.00	70.74%
Travel/Training	04-100-472200-0000-45500	400.00		280.13		119.87	70.03%
Dues & Subscriptions	04-100-472200-0000-45810	800.00		665.00	32	135.00	83.13%
Supplies	04-100-472200-0000-46001	8,000.00		989.66		7,010.34	12.37%
Computer and Technology	04-100-472200-0000-46005	540.00		71.80		468.20	13.30%
ARPA	04-100-472200-0000-46019	-		-		-	0.00%
Gift Shop-to be funded by gift shop proceeds							
Sales & Use Tax	04-100-472200-0000-43100	1,000.00		563.97		436.03	56.40%
Credit card processing fees	04-100-472200-0000-46002	800.00		36.85		763.15	4.61%
Programming/Exhibits	04-100-472200-0000-46025	-		3,866.42	55	(3,866.42)	100.00%
Gift Shop expenses	04-100-472200-0000-46014	7,500.00		25,348.21	56	(17,848.21)	337.98%
Total Museum		223,838.00		130,641.21		93,196.79	58.36%
<u>Museum Contributions</u>							
Isle of Wight County-Museum Maintenance	04-100-432301-0000-45635	11,000.00				11,000.00	0.00%
Total Museum Contributions		11,000.00		-		11,000.00	0.00%
TOTAL MUSEUM		234,838.00		130,641.21		\$ 104,196.79	55.63%

Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Community Development & Planning

		FY 2022-23		Actual		Variance	
	MUNIS ACCOUNT NUMBER	Budget	Rollovers	12/31/2022	Notes	Variance	%
<u>Administration</u>							
Salaries	04-100-481100-0000-41100	178,697.00		84,428.37	30	94,268.63	47.25%
Salaries-OT	04-100-481100-0000-41120	1,554.00		-	30	1,554.00	0.00%
FICA	04-100-481100-0000-42100	14,420.00		6,357.69	30	8,062.31	44.09%
VSRS	04-100-481100-0000-42200	17,852.00		8,980.23		8,871.77	50.30%
Disability	04-100-481100-0000-42210	74.00		280.50		(206.50)	379.05%
Health	04-100-481100-0000-42300	16,850.00		8,331.42		8,518.58	49.44%
GIS	04-100-481100-0000-43001	3,000.00		240.33		2,759.67	8.01%
Site Plan Review	04-100-481100-0000-43141	6,000.00		46.25		5,953.75	0.77%
Professional Services	04-100-481100-0000-43152	60,000.00		9,306.25		50,693.75	15.51%
Contractual	04-100-481100-0000-43320	6,000.00		1,477.08		4,522.92	24.62%
Communications	04-100-481100-0000-45200	6,000.00		1,949.17		4,050.83	32.49%
Insurance	04-100-481100-0000-45300	5,650.00		3,993.00	31	1,657.00	70.67%
Travel & Training	04-100-481100-0000-45500	5,000.00		1,435.84		3,564.16	28.72%
Other	04-100-481100-0000-45804	1,000.00		80.50		919.50	8.05%
Dues & Subscriptions	04-100-481100-0000-45810	2,025.00		650.00	32	1,375.00	32.10%
Materials & Supplies	04-100-481100-0000-46001	4,250.00		418.37		3,831.63	9.84%
Repairs & Maintenance	04-100-481100-0000-46007	1,200.00		18.00		1,182.00	1.50%
Gas	04-100-481100-0000-46008	5,000.00		3,037.60		1,962.40	60.75%
Uniforms	04-100-481100-0000-46011	-		-		-	0.00%
ARPA	04-100-481100-0000-46019	-		-		-	0.00%
Capital Expenditures	04-100-481100-0000-48100	-		-		-	0.00%
Total Community Development & Planning Administration		334,572.00		131,030.60		203,541.40	39.16%

Pinewood Heights Project

Project Expenditures

Pinewood Heights-Phase II	04-100-432315-0000-42701-misc	-				-	0.00%
Pinewood Heights-Phase III	04-100-432315-0000-42701-misc	-				-	0.00%
Pinewood Heights Phase IV	04-100-432315-0000-42701-misc	-		747.00	57	(747.00)	0.00%
Pinewood Heights Phase IV Capital Outlay	04-100-432315-0000-42701-48100	-		15,000.00	57	(15,000.00)	0.00%
Total Pinewood Heights-All Phases		-		15,747.00		(15,747.00)	0.00%

Community Development-Other

Hampton Roads Planning District Commission	04-100-432302-0000-45621	11,276.00		8,777.25	58	2,498.75	77.84%
Tourism Bureau	04-100-432302-0000-45607	280,000.00		-		280,000.00	0.00%

Chamber of Commerce	04-100-432302-0000-45609	6,000.00	-	6,000.00	0.00%
Total Community Development Other		297,276.00	8,777.25	288,498.75	2.95%
Total Community Planning & Development		631,848.00	155,554.85	476,293.15	24.62%

Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Public Works (formerly Planning, Engineering, & Public Works)

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
Salaries	04-100-441300-0000-41100	130,848.00		51,331.46	30	79,516.54	39.23%
Salaries - Reg OT	04-100-441300-0000-41115	-		1,479.06	30	(1,479.06)	100.00%
Salaries-OT (includes special events)	04-100-441300-0000-41120	7,844.00		2,737.73	30	5,106.27	34.90%
FICA	04-100-441300-0000-42100	11,096.00		4,072.78	30	7,023.22	36.70%
VSRS	04-100-441300-0000-42200	13,145.00		6,838.06		6,306.94	52.02%
Disability	04-100-441300-0000-42210	266.00		805.22		(539.22)	302.71%
Health	04-100-441300-0000-42300	25,241.00		10,780.27		14,460.73	42.71%
GIS	04-100-441300-0000-43001	3,500.00		480.67		3,019.33	13.73%
Site Plan Review	04-100-441300-0000-43141	3,500.00		46.25		3,453.75	1.32%
Professional Services	04-100-441300-0000-43152	35,000.00		3,613.75		31,386.25	10.33%
Contractual	04-100-441300-0000-43320	6,500.00		3,946.78	59	2,553.22	60.72%
Trash Collection	04-100-441300-0000-43330	265,000.00		106,572.30		158,427.70	40.22%
Street Lights	04-100-441300-0000-45101	2,500.00		486.23		2,013.77	19.45%
Communications	04-100-441300-0000-45200	8,000.00		2,930.81		5,069.19	36.64%
Insurance	04-100-441300-0000-45300	5,650.00		3,993.00	31	1,657.00	70.67%
Travel & Training	04-100-441300-0000-45500	4,500.00		165.87		4,334.13	3.69%
Safety Meetings/Safety Expenses	04-100-441300-0000-45520	1,250.00		853.81		396.19	68.30%
Accreditation	04-100-441300-0000-45521	15,000.00		31.20		14,968.80	0.21%
Safety Grant Expenses	04-100-441300-0000-45530	-		1,983.03	60	(1,983.03)	#DIV/0!
Other	04-100-441300-0000-45804	2,500.00		894.21		1,605.79	35.77%
Dues & Subscriptions	04-100-441300-0000-45810	2,050.00		509.70	32	1,540.30	24.86%
Materials & Supplies	04-100-441300-0000-46001	5,000.00		1,037.60		3,962.40	20.75%
Computer & Technology	04-100-441300-0000-46005	5,000.00		-		5,000.00	0.00%
Repairs & Maintenance	04-100-441300-0000-46007	7,500.00		3,429.36		4,070.64	45.72%
Gas	04-100-441300-0000-46008	5,500.00		2,700.85		2,799.15	49.11%
Uniforms	04-100-441300-0000-46011	4,000.00		766.47		3,233.53	19.16%
Litter Control Grant Expense	04-100-441300-0000-46012	3,000.00		959.46		2,040.54	31.98%
ARPA Expenses	04-100-441300-0000-46019	850,000.00	770,000.00	801,305.00	61	818,695.00	49.46%
Capital Expenditures	04-100-441300-0000-48100	232,000.00	909,500.00	290,110.46		851,389.54	25.41%
Total Public Works		1,655,390.00	1,679,500.00	1,304,861.39		2,030,028.61	39.13%

Miscellaneous Public Works

Waterworks Dam -professional fees	04-100-471350-0000-43152	125,000.00		370.00		124,630.00	0.30%
Waterworks Dam-(decomission?)		-		-		-	0.00%
Total Miscellaneous Public Works		125,000.00		370.00		124,630.00	0.30%

Total Public Works Expenses		1,780,390.00	1,679,500.00	1,305,231.39		2,154,658.61	37.72%
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Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Public Buildings

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
Salaries-Part Time	04-100-443200-0000-41110	37,120.00		12,502.52	30	24,617.48	33.68%
FICA	04-100-443200-0000-42100	2,970.00		972.61	30	1,997.39	32.75%
Professional Services	04-100-443200-0000-43152	25,000.00		3,000.00		22,000.00	12.00%
Contractual	04-100-443200-0000-43300	40,000.00		13,528.19		26,471.81	33.82%
Utilities	04-100-443200-0000-45100	60,000.00		19,382.72		40,617.28	32.30%
Communications	04-100-443200-0000-45200	2,200.00		1,045.45		1,154.55	47.52%
Insurance	04-100-443200-0000-45300	13,370.00		9,450.00	31	3,920.00	70.68%
Other	04-100-443200-0000-45804	500.00		43.00		457.00	8.60%
Materials & Supplies	04-100-443200-0000-46001	2,500.00		165.98		2,334.02	6.64%
Computer & Technology	04-100-443200-0000-46005	40,000.00		30,597.05	62	9,402.95	76.49%
Equipment Expense	04-100-443200-0000-46006			-		-	0.00%
Repairs & Maintenance	04-100-443200-0000-46007	178,344.00		30,421.52		147,922.48	17.06%
ARPA expenses	04-100-443200-0000-46019	-		3,955.29	63	(3,955.29)	100.00%
Capital Expenditures	04-100-443200-0000-48100	400,000.00		-		400,000.00	0.00%
Total Public Buildings		802,004.00		125,064.33		676,939.67	15.59%

**Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES**

Contributions

		FY 2022-23		Actual		Variance	
	MUNIS ACCOUNT NUMBER	Budget	Rollovers	12/31/2022	Notes	Variance	%
<u>Parks, Recreation, and Cultural</u>							
Isle of Wight Arts League	04-100-432301-0000-45601	9,000.00		9,000.00		-	100.00%
Farmers Market	04-100-432301-0000-45617	3,000.00		-		3,000.00	0.00%
Friends of the Library	04-100-473100-0000-45605	3,627.00		3,627.00		-	100.00%
Total Cultural Contributions		15,627.00		12,627.00		3,000.00	80.80%
<u>Contributions-Community Development</u>							
Genieve Shelter	04-100-432302-0000-45606	10,500.00		-		10,500.00	0.00%
TRIAD	04-100-432302-0000-45611	1,650.00		-		1,650.00	0.00%
Christian Outreach	04-100-432302-0000-45620	12,650.00		-		12,650.00	0.00%
Western Tidewater Free Clinic	04-100-432302-0000-45632	35,100.00		35,100.00		-	100.00%
Old Courthouse Contribution	04-100-472500-0000-45613	5,000.00		-		5,000.00	0.00%
Total Contributions-Community Development		64,900.00		35,100.00		29,800.00	54.08%
TOTAL CONTRIBUTIONS		80,527.00		47,727.00		32,800.00	59.27%

**Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES**

Non-Departmental

		FY 2022-23		Actual		Variance	
	MUNIS ACCOUNT NUMBER	Budget	Rollovers	12/31/2022	Notes	Variance	%
OPERATING/CAPITAL RESERVE							
Appropriation to Reserves		-		1,482,043.12	64	(1,482,043.12)	0.00%
Tax Relief for the Elderly/Veterans	04-100-491100-0000-45804	79,028.00		-		79,028.00	0.00%
TOTAL NON DEPARTMENTAL		79,028.00		1,482,043.12		(1,403,015.12)	1875.34%

Town of Smithfield
FY2022 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Debt Service

		FY 2022-23		Actual		Variance	Variance
	MUNIS ACCOUNT NUMBER	Budget	Rollovers	12/31/2022	Notes	Variance	%
Principal Retirement							
Police Evidence Building	04-100-495500-0000-49509	50,331.00		25,117.60		25,213.40	0.50
Public Safety Radio System	04-100-495500-0000-49518	47,896.00		47,895.78		0.22	1.00
Police Vehicles	04-100-495500-0000-49523	94,252.00		31,816.74		62,435.26	0.34
GO Bond 2020A2	04-100-495500-0000-49521	299,421.00		150,174.00		149,247.00	0.50
Interest and fiscal charges							
Police Evidence Building	04-100-495500-0000-49510	685.00		448.05		236.95	0.65
Public Safety Radio System	04-100-495500-0000-49519	33.00		790.77		(757.77)	23.96
Police Vehicles	04-100-495500-0000-49524	18,442.00		5,813.28		12,628.72	0.32
GO Bond 2020A2	04-100-495500-0000-49522	53,550.00		27,706.80		25,843.20	0.52
Total Debt Service		564,610.00		289,763.02		274,846.98	51.32%

**Town of Smithfield
GENERAL FUND
FY2021-22 CAPITAL BUDGET**

2/13/2023

	MUNIS ACCOUNT NUMBER	FY 2022-23		Actual		Variance
		Budget	Rollovers	12/31/2022	Notes	%
GENERAL GOVERNMENT EXPENSES						
Treasurer-MUNIS software conversion	04-100-412410-0000-48100	100,000.00	130,000.00	-		230,000.00 0.00%
PUBLIC SAFETY						
Police Department-police vehicles	04-100-431100-0000-48100	175,000.00		52,034.88		122,965.12 29.73%
PARKS, RECREATION & CULTURAL						
Concession building at LSC, maintenance buildings at LSC, WCP (ARPA FUNDED)	multiple	405,000.00		7,168.40		397,831.60 1.77%
LSC Improvements -Lighting (ARPA FUNDED)	04-100-471300-0000-46019	315,000.00		211,466.00		103,534.00 67.13%
Resurface trail at WCP (ARPA FUNDED)	04-100-471210-0000-46019	100,000.00				100,000.00 0.00%
Clontz Park-demolish gazebo and reconstruction pier (ARPA)	04-100-471311-0000-46019	-		38,905.00		(38,905.00) 100.00%
Replace deck at Smithfield Center (ARPA FUNDED-\$99K)	04-100-412100-0000-46019	100,000.00		-		100,000.00 0.00%
Total Parks & Recreation		920,000.00		257,539.40		662,460.60 27.99%
PUBLIC WORKS						
Smithfield Lake Dam Decommission	04-100-441300-0000-48100	125,000.00		-		125,000.00 0.00%
Great Springs Road Drainage Improvements	04-100-441300-0000-48100	100,000.00				100,000.00 0.00%
Nike Park Recreational Trail	04-100-441300-0000-48100	132,000.00		-		132,000.00 0.00%
Pagan Road Stormwater Project (ARPA)-started in 2022	04-100-441300-0000-48100	450,000.00	400,000.00	-		850,000.00 0.00%
Battery Park Drainage Project-Villas (ARPA)-started in 2022	04-100-441300-0000-48100	400,000.00	370,000.00	1,305.00		768,695.00 0.17%
Tractor	04-100-441300-0000-48100		62,500.00	46,972.38		15,527.62 75.16%
Excavator-1/3	04-100-441300-0000-48100		25,000.00	22,591.80		2,408.20 90.37%
Intersection Improvements-Rt10/S Church/Rt 258			700,000.00	220,546.28		479,453.72 31.51%
S Church St Alternatives			122,000.00			122,000.00 0.00%
Total Public Works		1,207,000.00	1,679,500.00	291,415.46		2,595,084.54 10.10%
PUBLIC BUILDINGS						
Public Buildings						
Town Hall Roof	04-100-443200-0000-48100	50,000.00		-		50,000.00 0.00%
Smithfield Times Building Renovation	04-100-443200-0000-48100	350,000.00				350,000.00 0.00%
Total Public Buildings		400,000.00		-		400,000.00 0.00%

GENERAL FUND NOTES AS OF DECEMBER 31, 2022

Revenues

- 1 Current/Delinquent Real Estate Tax

Current RE collections through December totaled \$2,085,008. Collections are \$5,457 lower than the same period in FY2022. Delinquent collections are \$4907 higher than prior year.
- 2 Current/Delinquent PP Tax

Personal Property was not processed and mailed until late December; therefore, current year collections are only \$49,827 through December. Delinquent collections are \$4340 higher than FY2022.
- 3 Sales Tax

Sales tax represents collections through September 2022 and exceeds last year by \$19,103.
- 4 Consumption/Utility Taxes

Consumption and utility taxes reflect the periods July through November 2022. Consumption tax is \$465 lower than prior year and utility tax is \$6721 higher.
- 5 Business licenses

Business licenses are due on April 15, so the majority of collections are posted in April. Collections through December represent 91% year 2022 (\$79,461) and 9% years 2019-2021 (\$7487). Collections are \$1,994 lower than December 2021.
- 6 Franchise Taxes

Bank franchise taxes will not be paid until the spring of 2022.
- 7 Vehicle licenses

Vehicle licenses are billed with personal property taxes. VL taxes collected through December total \$30,237 (12.87% of budget). Revenues to date reflect delinquent collections and payments on supplemental billings.
- 8 Cigarette Taxes

The Town sold 225,000 (\$105,661) tax stamps from July through December, but a refund was processed for McLane Carolina for \$89.30 for damaged/unused stamps. For the same period in FY2022, the Town sold 210,000 cigarette tax stamps for a total of \$98,700.
- 9 Transient Occupancy

Transient occupancy tax collections paid in July 2022 were accrued on the 2022 financial statements. The first quarter for FY2023 paid in October 2022 was \$9,180 higher than the same period in FY2022. The next quarter will be collected in January 2023.
- 10 Meals Tax

Meals Taxes collected in July were posted to FY2022 statements. Remaining collections through December totaled \$849,031 and are \$102,334 higher than prior year.
- 11 Permits & Fees

Consists of sign permits (\$120), zoning permits (\$7,680), Yard sale permits (\$230), E&S fees (\$5,700), ROW permits (\$1,400), golf cart permits (\$150), and rezoning permits (\$18,170). Total permits and fees of \$33,450 are higher than December 2021 by \$16,605.
- 12 Inspection fees

Inspection fees for 38 properties at \$300 each (\$11,400); Luter Acres Roadway Fees (\$7,070.12); and Luter Acres 21A-01-184A (\$150); and reinspection fees at 5 properties at \$150/\$300 each (\$900).
- 13 Refuse Collection Fees

Refuse collection fees were billed with real estate. Of the \$215,589 collected through December, \$212,339 were current billings and the remaining \$3,250 were delinquent accounts.
- 14 Review Fees

Includes:
Timmons Group-\$6,935.00 (Mallory Pt)

	Gwaltney Properties One LLC-\$2700 (new self Storage) Robert Leary-\$50-Bryant Clearing-Tree Removal-1107 Cypress Creek Pkwy
15 <u>Fines & Costs</u>	Represents fines collected for July through September of \$9,445 which exceeds 2022 by \$2,085.
16 <u>General Fund interest</u>	Interest rates are have risen significantly due to adjustments by the Federal Reserve. The Town also received its second tranch of ARPA funds which elevated the GF balance as of July 1.
17 <u>Parks & Rec Rentals</u>	Rents for the Smithfield Center and Windsor Castle are slightly below budget projections through December at 44% and 35% respectively. Rents for the sports complex are at 94% since SRA made it's annual payment of \$25,000.
18 <u>Kayak Rentals</u>	Kayak rentals through December are \$1,907 lower than prior year but still on target for budget as rentals resume in May.
19 <u>Museum revenues</u>	Museum admissions and gift shop sales are exceeding budget projections at 67% and 86% respectively through December.
20 <u>Other Revenue</u>	Includes sale of maps (\$20); returned check charges (\$50.00); accident report fees (\$307.00), and a capital credit refund from CEC (\$135.26). We also received the annual P-Card rebate from BOA totaling \$3000.76.
21 <u>Insurance Recoveries</u>	VRSA-\$755.46-light pole repair (hit by unknown citizen) VRSA-\$503.35-Police Vehicle Windshield replacement VRSA-\$6539.38-trailer and leaf blower
22 <u>Sale of Land</u>	Kathleen Torrence-\$7500.00-Condernation Funds-VDOT Riddick & Pope-\$225,000.00-sales of property at James and Washington
23 <u>Sales of Equipment/Buildings</u>	GovDeals-\$2707.58-2010 Gravely Diana Mills-\$25-Town flag
24 <u>Revenues from the State-Law Enforcement</u>	The Town received 2 quarters of 599 funds through December.
25 <u>Communications Tax</u>	Communications tax received in December represents collections for July through October which are \$2,346 lower than FY2022. This revenue has trended downward for the past 6 years.
26 <u>PPTRA State Revenue</u>	Annual payment of \$240,794.89 was received from the state in August. This amount never changes even as tax basis grows.
27 <u>State VTC Grant</u>	Tourism received a \$10,000 grant from the VA Tourism Commission to be used in conjunction with ARPA funds to replace/repair the Smithfield Times stage.
28 <u>ARPA</u>	Through December 2022, the Town has utilized \$1,032,895 of ARPA funds for General Fund projects.
29 <u>Reserves to balance</u>	See note 64. Revenues exceeded expenses through December 2022, so reserves were not allocated to balance the monthly statements.

Expenses

- 30 Salaries/fica Salaries have been adjusted to remove accrued payroll for June 2022 paid in July 2022.
- 31 Insurance Three quarters have been paid to VRSA for workers' compensation/property/casualty insurance (75%)
- 32 Dues & Subscriptions Dues are paid heavily in the first few months of the fiscal year and will reflect a % of budget to actual during that time.
- TOWN COUNCIL**
- 32 Dues & Subscriptions Riddick & Pope PC-\$650-Legal Government Attorneys of VA membership-Riddick, Pope
VML VACO-\$6309-annual dues
U.S. Postal Service-\$332-PO Box rental
- 33 Professional Services Kimley-Horn-\$1750.00-refund for overpayment in prior year (total included in one invoice and also billed separately).
- TOWN MANAGER**
- 34 Travel and Training UVA-\$4250-Scholarship for training-2nd reimbursement for Michael Stallings paid by VLGMA
- 35 Computer & Technology Expenses Bank of America-\$1064-Firewall
Bank of America-\$2608.14-Refurbups.com, SP Ubiquiti Inc.; Amazon Marketplace
- TREASURER**
- 36 Service Contracts BAI-\$5819-annual software maintenance-online payments
BAI-\$18787-annual software maintenace
Computer Plus-\$1,219.12-printer maintenance 7/22 through 1/23
Integrity Staffing-\$8531.68-temporary part-time staff to cover staffing shortage
CAS Sev Inc-\$2624-annual hardware contract for as400
- 37 Bank Charges Includes \$370 renewal fee from Farmers Bank for the \$1,000,000 line of credit.
- POLICE DEPARTMENT**
- 38 LODA Annual line of duty act coverage for all active police officers as of July 1, 2022. This is paid in full for the year.
- 39 Computer & Technology Includes:
Bank of America-\$2330.13-ID Card Group (\$485.79) and B&H Photo Moto (\$1844.34)
Dell Marketing-\$5304.51-PowerEdge R640 Server
Bank of America-\$1641.74-Amazon Marketplace (\$33.90) and SP Ubiquiti (\$1607.84)
Bank of America-\$442.68-
- 40 Radio & Equipment repairs Multiple small charges:
Kustom Signals-\$308-PL3 FS Recertification
Atlantic Communications-\$420-calibration forks

	Bank of America-\$28.36-Office Express Dave's Service-\$65-Boat towing TMDE Calibration-\$182.25-labor & diagnostics to repair radar case/calibration
41 Covid Expenses	Prepaid 3 years of Lexipol subscription with CARES funds. Final year is 2024.
<u>PARKS & RECREATION</u>	
42 Credit card processing expense	Peek and square fees through December 2022-cost is running approximately 9% over budget.
43 Computer & Technology expenses	EMS Pro Maintenance-\$2090.76-in past years this has been charged to Smithfield Center which has a budget. Not sure if this is incorrectly charged or needs a line item transfer.
<u>SMITHFIELD CENTER</u>	
44 Advertising-SC	Includes: Mar-Bert-\$1257.50- 1/2 page SC ad, website link The Knot-\$5400-professional venue contract BOA-\$814.72- Amazon Marketplace (\$135.99) and 4Imprint (\$678.73) Leisure Media-\$500-Virginia Travel Guide 2023 1/6 Page Color Ad VA Displays-\$376.75-Hanging sign
45 Repairs & Maintenance	Includes: Allfirst-\$1178-add 20 amp circuit Allfirst-\$4429-120V 20 amp circuit to feed 8 new cameras Tint Pro-\$1222.50-supply and install window film Dormakaba-\$3324.46-sliding door unit (portion not covered by ARPA) Monster Clean-\$1200-clean stainless steel surfaces, area rug, tile & grout National Roofing-\$1095.00-patch holes in copper value Dormakaba-\$1038.57-furnish & install digital keypad Epps Building Co-\$6650.00-custom barn doors, prime/paint National Roofing-\$588-reworked copper valley termination Tint Pro-\$420-supply and install blackout window film (banquet room) Bank of America-\$884.36-Lowes (\$320.82); Amazon (\$138.42) and Elite Laundry Services (\$425.12) Colonial Webb-\$348.42-unit #5 leaking main hall Rutherford Supply-\$810.09-houskeeping/janitorial supplies Smithfield Auto-\$339.74-passenger window/trunk lift repairs Bank of America-\$512.13-Amazon charges
46 ARPA	Dormakaba-\$9000-sliding door unit (portion covered by ARPA)
<u>WINDSOR CASTLE PARK</u>	
47 Equipment Expense	Land & Coates-\$12082-Hustler Super Z
48 ARPA	Kimley-Horn-\$3584.20-Professional fees for construction of maintenance building
<u>WINDSOR CASTLE MANOR HOUSE</u>	
49 Contracted Services	Bay Disposal-\$530 x 6 months=\$3180

Citron Hygiene-\$481.79
Guardian Security-\$270-monitoring service 7/1/22-12/31/22
Cinta's First Aid-\$670.79
Colonial Webb-\$800-maintenance contract 7/1/22-12/31/22
Reesource Pest-\$915
Windsor Fire Extinguisher-\$285.60
Alertline Communications-\$117-elevator service call

50 Repairs & Maintenance

Includes:
Barlett Tree Service-\$3510-work at 301 Jericho road-install supplemental support cable in Magnolia in front of MH; prune and remove debris; supplemental support cable in pecan tree; cut down storm damaged red oak near the old cemetery.
Bank of America-\$1769.32-Lowes (\$138.27) and Grainger (\$1631.05)

LUTER SPORTS COMPLEX

51 ARPA

Musco Sports Lighting-\$211,466.00
Kimley-Horn-\$3584.20-Professional fees for construction of maintenance building

MISCELLANEOUS-PARKS & REC

52 Clontz Park

Includes:
Allfirst-\$2355-disconnect Gazebo at Clontz Park (is this part of ARPA funds)
Bay Disposal-\$390-
Bluewater Rental-\$375-portable bathrooms
Dominion Energy-\$125.24
Allfirst-\$685-repair Clontz Park lights

53 Clontz Park ARPA

Hodges & Hodges-\$38905.00-demolish gazebo, access pier, and reconstruct access pier and add rip rap

54 Fireworks

American Fireworks-\$8750-50% deposit

Town of Smithfield
FY2022 Adopted Operating Budget
HIGHWAY FUND

2/13/2023

Highway

		FY 2022-23		Budget Adjustments	Actual		
	MUNIS ACCOUNT NUMBER	Budget	Rollovers	Line item transfers	12/31/2022	Notes	Variance
HIGHWAY REVENUES							
Interest Income	03-204-341200-0000-31501	250.00			104.58		145.42
Revenue - Commwlth of VA	03-204-341200-0000-34060	1,311,487.00		86,031.00	698,758.10	1	698,759.90
Carryforward from prior years	N/A	-	271,758.00		-	2	271,758.00
Total Highway Fund Revenue		1,311,737.00	271,758.00	86,031.00	698,862.68		970,663.32

		FY 2022-23			Actual		
	MUNIS ACCOUNT NUMBER	Budget	Rollovers		12/31/2022	Notes	Variance
HIGHWAY EXPENSES							
Salaries	04-204-441200-0000-41100	456,388.00		(37,792.57)	142,387.35	3	276,208.08
FICA	04-204-441200-0000-42100	36,512.00		(3,023.40)	10,403.20	3	23,085.40
VSRS	04-204-441200-0000-42200	44,208.00		(3,843.51)	13,869.79		26,494.70
Health	04-204-441200-0000-42300	94,762.00		(10,380.87)	25,214.61		59,166.52
Maintenance	04-204-441200-0000-43104	388,663.00	209,258.00	141,071.35	726,565.35	4	12,427.00
Grass	04-204-441200-0000-43105	20,000.00			13,585.10	5	6,414.90
VAC Truck Repairs	04-204-441200-0000-43107	2,500.00			264.09		2,235.91
Professional services	04-204-441200-0000-43152	10,000.00			2,367.00	6	7,633.00
Stormwater Management Program (regional)	04-204-441200-0000-43999	3,004.00			4,506.00	7	(1,502.00)
Street Lights	04-204-441200-0000-45101	122,000.00			51,339.12		70,660.88
Insurance	04-204-441200-0000-45300	15,000.00			10,422.00	8	4,578.00
Fuel	04-204-441200-0000-46008	14,000.00			6,922.86		7,077.14
Vehicle Maintenance	04-204-441200-0000-46009	12,000.00			5,099.81	9	6,900.19
Uniforms	04-204-441200-0000-46011	3,700.00			2,547.24	10	1,152.76
Capital Outlay	04-204-441200-0000-48100	89,000.00	62,500.00		70,222.38		81,277.62
Carryforward to next year	N/A	-					-
Total Highway Fund Expense		1,311,737.00	271,758.00	86,031.00	1,085,715.90		583,810.10

HIGHWAY DECEMBER 31, 2022

Revenues:

1 Revenue - Commwlth of VA

Budget is based on prior year payments, since we do not receive notifications receive notifications from the State of payment adjustments. Based on the 1st/2nd quarter payments for FY2023, the Town will receive an additional \$86,031 for FY2023.

2 Carryforward from prior years

Carryforward includes state maintenance funds not spent in FY2022.

Expenses:

3 Salaries/Fica

Accrued payroll and payroll taxes for June 2022 have been reversed from current year 2023 payroll totals to date.

4 Highway Maintenance

Includes:

Goodrich & Sons-\$33,715-tree removal, pruning, cut/clean outfall ditches

The Blair Brothers-\$62587.15-mill, overlay Muirfield

The Blair Brothers-\$24596.42-mill, overlay Intersection at Colonial Ave

The Blair Brothers-\$58800.39-mill, overlay Moonefield -Pagan to Watson

The Blair Brothers-\$57886.19-mill, overlay Cary St. between bridges

The Blair Brothers-\$5432.50-manhole, pipe repair-Troon, Royal Aberdeen, Winchester Place, Tallwood, Hunters Way

The Blair Brothers-\$6140.00-rip rap improvements at James St pump station

The Blair Brothers-\$2588.38-graded, tamped, rolled Greenbrier Lane

The Blair Brothers-\$15255.94-piping, storm drain, sinkhole repair-Smfd Blvd, Cedar St, Hunter Way, The Machrie, James St Pump Station

The Blair Brothers-\$19084.32-rebuild shoulder/ditch-Battery Park Rd, piping, manhole cleaning, paved holes-The Machrie, Smfd Blvd, Keswich

The Blair Brothers-\$18702.88-asphalt patching, pipe cleaning-Barcroft/Peterson, Jericho Rd, Machrie, Smfd Blvd, Evergreen, Wildwood

The Blair Brothers-\$45305.00-mill, overlay Drummonds Lane

The Blair Brothers-\$59900.00-mill, overlay Gullane

The Blair Brothers-\$59500.00-mill, overlay Edinburgh Court

The Blair Brothers-\$76850.00-mill, overlay Royal Aberdeen
 The Blair Brothers-\$66985.00-mill, overlay Fairway Dr.
 Bennetts Creek Nursery-\$2885.54-pansies
 Goodrich & Sons-\$4425.00-cut/clean outfall & roadside ditches-multiple locations
 Goodrich & Sons-\$5550.00-cut/clean outfall & roadside ditches-multiple locations
 J D Hammond-\$8308-Smithfield Main Street paver repairs
 The McGowan Group-\$3610.80-paint & eradication of nonlinear markings
 The Blair Brothers-\$34,585.00-pipe repairs-Ryder Court
 Escape to Eden-\$1287.00-seasonal planting

Goodrich & Sons-\$15970.00-prune trees/crepe myrtles-N Church St, Grace St, Institute St
 The Blair Brothers-\$18878.00-sink hole, storm drain, pipe cleanouts-Ryder, Barclay
 Crescent, Royal Aberdeen; patch pot holes-Pinewood, Firth
 The Blair Brothers-\$595.00-3.5 hours sweeper truck

5 Grass Cutting

Escape 2 Eden LLC-\$2717.02-grass cutting July 2022
 Escape 2 Eden LLC-\$2717.02-grass cutting August 2022
 Escape 2 Eden LLC-\$2717.02-grass cutting September 2022
 Escape 2 Eden LLC-\$2717.02-grass cutting October 2022

6 Professional Services

Draper Aden-\$789-Drainage improvements-Cedar Street-through 8/31/22
 Draper Aden-\$789-Drainage improvements-Cedar Street-through 9/30/22
 Draper Aden-\$789-Drainage improvements-Cedar Street-through 10/31/22

7 Stormwater Mgt Program (regional)

Paid 3 quarters to the Hampton Roads Planning District Commission-accidentally
 paid full year value instead of 3rd quarter value resulting in overpayment.
 This will be corrected against other funds with 4th quarter payment.

8 Insurance

Paid 3 quarters to VRSA for annual workers' comp/property casualty insurance

9 Vehicle Maintenance

Includes:

Smithfield Auto & Truck-\$975.89-starter for 2011 Ford F250, steering plunger, tubing for 2003 Ford F350
Tirehub LLC-\$799.76-4 Kevlar BW 123R E @ \$199.94 each
Beamon & Johnson-\$886.34-Kawasaki 10W40 oil Qt (48 @10.47), battery for leafvac, belts for leafvac

Smithfield Auto & Truck-\$1176.13-halogen bulb, insulators, bolts for 2011 Ford F250

10 Uniforms

Cintas-\$1879.55-uniform service through November 2022
West Sportswear-\$233.30-1/3 cost of hooded sweatshirts, crewneck sweatshirts, 1/4 zip sweatshirt
Red Bud Supply-\$102.42-1/3 cost of raincoats, rainsuits
West Sportswear-\$331.97-1/3 cost of pocket t-shirts, polos

**Town of Smithfield
HIGHWAY FUND
FY2021-22 CAPITAL BUDGET**

	MUNIS ACCOUNT NUMBER	FY 2022-23		Actual		Variance	
		Budget	Rollovers	12/31/2022	Notes	Variance	%
Highway							
Vehicle Replacement (split HWY, WTR, SWR)	04-204-441200-0000-48100	50,000.00		-		50,000.00	0.00%
2 Lawnmowers	04-204-441200-0000-48100	24,000.00		-		24,000.00	0.00%
Salt/Sand Spreader	04-204-441200-0000-48100	15,000.00				15,000.00	0.00%
Tractor	04-204-441200-0000-48100		62,500.00	70,222.38		(7,722.38)	112.36%
Total Highway Capital Expenses		89,000.00	62,500.00	70,222.38		81,277.62	46.35%

**Town of Smithfield
FY2022 Adopted Operating Budget
SEWER FUND**

2/13/2023

SEWER FUND

		FY 2022-23		Actual			Variance
MUNIS ACCOUNT NUMBER		Budget	Rollovers	12/31/2022	Notes	Variance	%
SEWER REVENUES							
Sewer Charges	03-004-342070-0000-31101	730,000.00		305,065.07	1	424,934.93	41.79%
Availability Fees	03-004-342070-0000-31102	247,200.00		160,680.00	2	86,520.00	65.00%
Pro Rata Share Fees	03-004-342070-0000-31103	-		26,400.00	3	(26,400.00)	100.00%
Connection fees	03-004-342070-0000-31104	94,800.00		61,620.00	4	33,180.00	65.00%
Interest Revenue	03-004-342070-0000-31501	7,000.00		5,482.23		1,517.77	78.32%
Sewer Compliance Fee	03-004-342070-0000-31608	408,125.00		149,458.43	1	258,666.57	36.62%
ARPA Funding	03-004-342070-0000-31619	305,000.00	200,000.00	53,442.06	5	451,557.94	10.58%
Appropriated fund balance for budget	Balance Sheet	793,010.00	25,000.00	95,050.44	6	722,959.56	11.62%
Total Sewer Revenue		2,585,135.00	225,000.00	857,198.23		1,952,936.77	30.50%

		FY 2022-23		Actual			Variance
MUNIS ACCOUNT NUMBER		Budget	Rollovers	12/31/2022	Notes	Variance	%
SEWER EXPENSES							
Salaries	04-004-442070-0000-41100	319,944.00		135,616.05	7	184,327.95	42.39%
FICA	04-004-442070-0000-42100	25,596.00		9,806.94	7	15,789.06	38.31%
VRSRS	04-004-442070-0000-42200	29,858.00		13,179.91		16,678.09	44.14%
Health	04-004-442070-0000-42300	51,007.00		19,833.22		31,173.78	38.88%
VAC Truck Repairs & Maintenance	04-004-442070-0000-43107	5,000.00		792.30		4,207.70	15.85%
Audit	04-004-442070-0000-43120	7,500.00		-		7,500.00	0.00%
Legal	04-004-442070-0000-43150	10,000.00		1,606.44		8,393.56	16.06%
Professional Fees	04-004-442070-0000-43152	40,000.00		-		40,000.00	0.00%
Contractual	04-004-442070-0000-43300,43320	4,500.00		1,143.11		3,356.89	25.40%
HRPDC sewer programs	04-004-442070-0000-43997	780.00		1,170.00	8	(390.00)	150.00%
Data Processing	04-004-442070-0000-44100	15,000.00		4,149.12		10,850.88	27.66%
Utilities	04-004-442070-0000-45100	50,000.00		16,073.23		33,926.77	32.15%
Communications	04-004-442070-0000-45200	13,000.00		4,279.34		8,720.66	32.92%
SCADA Expenses	04-004-442070-0000-45204	15,000.00		-		15,000.00	0.00%
Insurance	04-004-442070-0000-45300	19,000.00		13,431.00	9	5,569.00	70.69%
Materials & Supplies	04-004-442070-0000-45400	65,000.00		28,211.01		36,788.99	43.40%
Travel & Training	04-004-442070-0000-45500	5,000.00		585.00		4,415.00	11.70%
Miscellaneous	04-004-442070-0000-45804	1,200.00		273.73		926.27	22.81%
Dues & Subscriptions	04-004-442070-0000-45810	200.00		-		200.00	0.00%
Bank charges	04-004-442070-0000-45813	50.00		-		50.00	0.00%
Equipment Expense	04-004-442070-0000-46006	60,000.00		(897.21)		60,897.21	-1.50%
Maintenance & Repairs	04-004-442070-0000-46007	175,000.00		20,861.60		154,138.40	11.92%
Fuel	04-004-442070-0000-46008	15,000.00		6,593.87		8,406.13	43.96%
Vehicle Maintenance	04-004-442070-0000-46009	5,000.00		3,184.52	10	1,815.48	63.69%
Uniforms	04-004-442070-0000-46011	3,500.00		2,230.53	11	1,269.47	63.73%
Pump Replacement & Conditioning	04-004-442070-0000-46015	150,000.00		86,742.88	12	63,257.12	57.83%
ARPA	04-004-442070-0000-46019	305,000.00	200,000.00	53,442.06	13	451,557.94	10.58%
Debt Service	04-004-442070-0000-49000	250,000.00		141,136.24	14	108,863.76	56.45%
Bad Debt Expense	04-004-442070-0000-49004	-		902.41	15	(902.41)	100.00%
Depreciation Expense	04-004-442070-0000-49102	400,000.00		212,278.14		187,721.86	53.07%
Capital Expenditures	balance sheet	544,000.00	25,000.00	80,572.79		488,427.21	14.16%
Total Sewer Expenditures		2,585,135.00	225,000.00	857,198.23		1,952,936.77	30.50%

SEWER NOTES AS OF DECEMBER 31, 2022

Revenues

- | | | |
|---|---------------------------------------|--|
| 1 | <u>Sewer Charges/Sewer Compliance</u> | Sewer revenues including the sewer compliance fee billed for July and 1/2 of August were accrued on the June 2022 financial statements. The current revenue includes 1/2 of the August 2022 billing through the December 2022 billing. Sewer charges are \$46,686 higher than prior year, and sewer compliance fees are \$2965 higher. |
| 2 | <u>Availability fees</u> | We received 39 through Dec 2022 at \$4,120 each for a total of \$160,680. |
| 3 | <u>Pro-Rata Share Fees</u> | These unbudgeted revenues were received at \$1200 per lot from D R Horton for 16 lots at Royal Blackheath and C H Construction LLC for 4 lots at Richmond Ave and 2 lots at Cathedral St |
| 4 | <u>Connection Fees</u> | The town posted \$61,620 in connection fees through Dec 2022. This represents 39 connections at \$1580 each (5/8" meters). |
| 5 | <u>ARPA Funding</u> | ARPA funds transferred from General Fund for ARPA expenses listed in Note 13. |
| 6 | <u>Appropriated Fund Balance</u> | Fund balance applied to cover expenditures through Dec 2022 equals \$95,050 compared to \$186,408 in prior year. |

Expenses

- | | | |
|----|--------------------------------------|---|
| 7 | <u>Salaries and payroll taxes</u> | Salaries have been decreased by the reversal of accrued payroll and current compensated absences as of June 30 2022. |
| 8 | <u>HRPDC Sewer Programs</u> | Paid 3 quarters to the Hampton Roads Planning District Commission-accidentally paid full year value instead of 3rd quarter value resulting in overpayment. We will reach out to HRPDC for a refund. |
| 9 | <u>Insurance</u> | Represents payment of 3 quarters to VRSA for property/casualty and workers' comp insurance-70.69%. |
| 10 | <u>Vehicle Maintenance</u> | <p>Includes:</p> <p>Beamon and Johnson-\$9.99-purple power-2.5G</p> <p>Smithfield Auto and Truck-\$524.46-1/3 of F350-battery; F250-troubleshoot noise from wheelbearing; Carlisle Sports Trailer Tire (Generator Trailer)</p> <p>Smithfield Auto and Truck-\$668.54-inspection; 1/2 wiper blades; valve stem; battery; compressor</p> <p>TireHub LLC-\$333.76-1/3 8 GY WRL Fortitude HT Owl 115T</p> <p>Beamon and Johnson-\$237.24-1/3 motor oil, de-icer, windshield wash, brake fluid</p> <p>Smithfield Auto and Truck-\$107.30-1/3bolt-in valve F450; inspection;</p> <p>TireHub LLC-\$208.56-1/3 2 GY G647 RSS 128L G</p> <p>Beamon & Johnson-\$24.97-oil dry</p> <p>Dave's Service Center-\$1069.70-Ford F350-ignition wire set, spark plugs, coolant, ignition coil, upper radiator, etc Tk #15 (split with water), oil, oil filters, Tk#20, wiper bladed, F350, etc.</p> |
| 11 | <u>Uniforms</u> | <p>Cintas-\$1562.83-uniform service through November 2022</p> <p>West Sportswear-\$233.30-1/3 cost of hooded sweatshirts, crewneck sweatshirts, 1/4 zip sweatshirt</p> <p>Red Bud Supply-\$102.43-1/3 cost of raincoats, rainsuits</p> <p>West Sportswear-\$331.97-1/3 cost of pocket t-shirts, polos</p> |
| 12 | <u>Pump replacement/conditioning</u> | <p>Sydnor Hydro-\$28,250-4" Run-Dry Submersible Pump-50 HP, James St Pump Station</p> <p>Sydnor Hydro-\$14,490-4" Run Dry Submersible Pump-10 HP, Morris Creek Pump Station</p> |

Sydnor Hydro-\$13,056-2 impellers (CW & CCW) Moonefield Pump Station
Sydnor Hydro-\$17,350-2 impeller, CW, with all accessories-Cypress Creek Pump Station
Sydnor Hydro-\$10,550-Submersible motor-Moonefield Pump Station
Wood Equipment-\$3046.88-2 7.75" Impellers-St. Andrews

13 ARPA

Xylem Dewatering-\$51296.34-Dri-Prime Critically silenced pump-emergency standby -Jordan Pump Station
LB Water-\$2145.72-12 band repair clamps

14 Debt Service

Interest of \$12,282.34 less 2022 accrued interest of \$10,170.78 plus principal of \$139,024.68.

**Town of Smithfield
FY2022 Adopted Operating Budget
WATER FUND**

2/13/2023

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
WATER REVENUES							
Water Sales	03-005-342060-0000-31101	1,562,975.00		670,566.91	1	892,408.09	42.90%
Debt Service Revenue	03-005-342060-0000-31109	259,400.00		96,051.32	1	163,348.68	37.03%
Availability Fees	03-005-342060-0000-31102	163,200.00		106,080.00	2	57,120.00	65.00%
Pro Rata Share Fees	03-005-342060-0000-31103	-		26,400.00	3	(26,400.00)	100.00%
Connection fees	03-005-342060-0000-31104	39,600.00		25,740.00	4	13,860.00	65.00%
Miscellaneous	03-005-342060-0000-31105	-		15,750.00	5	(15,750.00)	100.00%
Application Fees	03-005-342060-0000-31106	10,000.00		4,539.00		5,461.00	45.39%
Interest Revenue	03-005-342060-0000-31501	6,500.00		4,651.22		1,848.78	71.56%
ARPA Revenue		750,000.00	570,000.00	292,547.94	6	1,027,452.06	22.16%
Contributions from IOW	03-005-342060-0000-31628	-				-	0.00%
Appropriated fund balance for budget-reserves	n/a	993,633.00	25,000.00	272,015.71	7	746,617.29	26.70%
Total Water Revenues		3,785,308.00	595,000.00	1,514,342.10		2,865,965.90	34.57%

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	Rollovers	Actual 12/31/2022	Notes	Variance	Variance %
WATER EXPENSES							
Salaries	04-005-442060-0000-41100	465,892.00		216,591.80	8	249,300.20	46.49%
FICA	04-005-442060-0000-42100	37,272.00		15,744.87	8	21,527.13	42.24%
VSRS	04-005-442060-0000-42200	41,817.00		17,954.05		23,862.95	42.93%
Health	04-005-442060-0000-42300	86,644.00		31,405.38		55,238.62	36.25%
Audit	04-005-442060-0000-43120	7,500.00		-		7,500.00	0.00%
Legal	04-005-442060-0000-43150	10,000.00		1,867.69		8,132.31	18.68%
Professional Services	04-005-442060-0000-43152	32,000.00		3,195.00	9	28,805.00	9.98%
Contractual	04-005-442060-0000-43320	15,000.00		10,439.66	10	4,560.34	69.60%
Regional Water Supply Study	04-005-442060-0000-43998	4,283.00		3,212.25	11	1,070.75	75.00%
Data Processing	04-005-442060-0000-44100	15,000.00		4,149.12		10,850.88	27.66%
Utilities	04-005-442060-0000-45100	3,000.00		28.04		2,971.96	0.93%
Communications	04-005-442060-0000-45200	12,000.00		4,104.71		7,895.29	34.21%
Insurance	04-005-442060-0000-45300	40,000.00		28,272.00	12	11,728.00	70.68%
Materials & Supplies	04-005-442060-0000-45400	150,000.00		81,668.49		68,331.51	54.45%
Travel and Training	04-005-442060-0000-45500	5,000.00		585.00		4,415.00	11.70%
Other Expense	04-005-442060-0000-45804	15,000.00		7,603.62	13	7,396.38	50.69%
Dues & Subscriptions	04-005-442060-0000-45810	2,000.00		3,285.00	14	(1,285.00)	164.25%
Bank service charges-credit card fees	04-005-442060-0000-45813	1,200.00		497.99		702.01	41.50%
Equipment Expense	04-005-442060-0000-46006	4,000.00		-		4,000.00	0.00%
Maintenance & Repairs	04-005-442060-0000-46007	75,000.00		29,151.67		45,848.33	38.87%
Fuel	04-005-442060-0000-46008	20,000.00		10,531.04		9,468.96	52.66%
Vehicle Maintenance	04-005-442060-0000-46009	4,000.00		2,203.60		1,796.40	55.09%
Uniforms	04-005-442060-0000-46011	4,000.00		3,452.81	15	547.19	86.32%
ARPA Capital	04-005-442060-0000-46019	550,000.00	370,000.00	274,003.94	16	645,996.06	29.78%
RO Annual costs							

WATER FUND

2/13/2023

	MUNIS ACCOUNT NUMBER	FY 2022-23		Actual	Notes	Variance	Variance
		Budget	Rollovers	12/31/2022			%
Contract Services	04-005-442061-0000-43300	15,000.00		2,567.76		12,432.24	17.12%
Power	04-005-442061-0000-45100	115,000.00		45,737.21		69,262.79	39.77%
HRSD	04-005-442061-0000-45102	375,000.00		160,886.49		214,113.51	42.90%
Communication	04-005-442061-0000-45200	10,000.00		4,365.43		5,634.57	43.65%
Supplies	04-005-442061-0000-45400	30,200.00		24,637.52	17	5,562.48	81.58%
Chemicals	04-005-442061-0000-45413	100,000.00		45,196.10		54,803.90	45.20%
Travel and training	04-005-442061-0000-45500	4,000.00		1,287.13		2,712.87	32.18%
Miscellaneous	04-005-442061-0000-45804	500.00		242.91		257.09	48.58%
Dues & Subscriptions	04-005-442061-0000-45810	2,000.00		660.00		1,340.00	33.00%
Maintenance and Repairs	04-005-442061-0000-46007	90,000.00		28,805.43		61,194.57	32.01%
Vehicle Maintenance	04-005-442061-0000-46009	3,000.00		324.55		2,675.45	10.82%
ARPA Capital	04-005-442061-0000-46019	200,000.00	200,000.00	18,544.00	18	381,456.00	4.64%
Debt Service	04-005-442060-0000-49000	330,000.00		141,237.45	19	188,762.55	42.80%
Bad Debt Expense	04-005-442060-0000-49004	-		1,208.56	20	(1,208.56)	100.00%
Depreciation Expense	04-005-442060-0000-49102	450,000.00		231,407.48		218,592.52	51.42%
Bond Issuance Costs	04-005-442060-0000-49511	-		-		-	0.00%
Transfers to Operating Reserves	balance sheet	-		-		-	0.00%
Capital Expenditures	balance sheet	460,000.00	25,000.00	57,286.35		427,713.65	11.81%
Total Water Expenditures		3,785,308.00	595,000.00	1,514,342.10		2,865,965.90	34.57%

WATER NOTES AS OF DECEMBER 31, 2022

Revenues

- | | | |
|---|---|---|
| 1 | <u>Water Charges/Water Debt Service</u> | Water revenues including the water debt service fee billed for July and 1/2 of August were accrued on the June 2022 financial statements. The current revenue includes 1/2 of the August 2022 billing through the Dec 2022 billing. Water charges are \$125,280 higher than prior year, and debt service fees are \$2,794 higher. |
| 2 | <u>Availability fees</u> | We received 39 through Dec 2022 at \$2,720 each for a total of \$106,080. |
| 3 | <u>Pro-Rata Share Fees</u> | These unbudgeted revenues were received at \$1200 per lot from D R Horton for 16 lots at Royal Blackheath and C H Construction LLC for 4 lots at Richmond Ave and 2 lots at Cathedral St |
| 4 | <u>Connection Fees</u> | The town posted \$25,740 in connection fees through Dec 2022. This represents 39 connections at \$660 each (5/8" meters). |
| 5 | <u>Miscellaneous Revenues</u> | Sales of 45 water meters to various contractors at \$350 each for a total of \$15,750 through December 2022. |
| 6 | <u>ARPA Funding</u> | ARPA funds transferred from General Fund for ARPA expenses listed in Note 15. |
| 7 | <u>Appropriated Fund Balance</u> | Fund balance applied to cover expenditures through Dec 2022 equals \$272,016 compared to \$635,511 in prior year. |

Expenses

- | | | |
|----|------------------------------------|--|
| 8 | <u>Salaries and payroll taxes</u> | Salaries have been decreased by the reversal of accrued payroll and current compensated absences as of June 30 2022. |
| 9 | <u>Professional fees</u> | Draper Aden-\$555-water agreement analysis-services through 7/31/22
Draper Aden-\$2235-Grange water analysis and Rt 10 waterline extension-services through 9/30/22
Draper Aden-\$405-water modeling through 8/31/22 |
| 10 | <u>Contracted Svcs</u> | Includes \$10,393 for annual Neptune hardware and software maintenance for meter reading equipment. |
| 11 | <u>Regional Water Supply Study</u> | Represents 3 quarterly payments to HRPDC-75% |
| 12 | <u>Insurance</u> | Represents payment of 3 quarters to VRSA for property/casualty and workers' comp insurance-70.68% |
| 13 | <u>Other</u> | Includes 3 quarterly payments to VDH-Waterworks for the annual waterworks operation fee based on the number of active connections (3,245) at \$3 each totaling \$7,301.25 through December 2022. |
| 14 | <u>Dues & Subscriptions</u> | Includes:
APWA-\$2375-application for accreditation-should this be split or be charged to PW accreditation expense
Bank of America-\$500-Virginia Rural Water Association
APWA-\$410-Mid-Atlantic Chapter dues (\$40) and Public Agency Group (\$370) 2 members-Jones and Snead |
| 15 | <u>Uniforms</u> | Cintas-\$2785.11-uniform service through November 2022
West Sportswear-\$233.30-1/3 cost of hooded sweatshirts, crewneck sweatshirts, 1/4 zip sweatshirt
Red Bud Supply-\$102.43-1/3 cost of raincoats, rainsuits
West Sportswear-\$331.97-1/3 cost of pocket t-shirts, polos |

16 ARPA

Lewis Construction-\$32972.60-application #2 for Pagan Point PH II
Lewis Construction-\$91354.00-application #3 for Pagan Point PH II
Lewis Construction-\$53241.60-application #4 for Pagan Point PH II
Lewis Construction-\$40923.80-application #5 for Pagan Point PH II
Lewis Construction-\$59,356.38-application #6 for Pagan Point PH II (less \$9700 charged to capital)
Kimley-Horn-\$5855.56-Wilson Road Water Tank Maintenance
Lewis Construction-(-\$9700)-funded by water fund-over ARPA budget

17 RO Supplies

Includes:
Uline-\$2472.34-office chair, storage cabinet, shelves, rags, gloves, shredder, marking paint
USA Bluebook-\$2051.91-Clarity II Turbidity Sensor
Allfirst LLC-\$6892-40 HP VFD for RO Plant Concentration Pump Station
Ferguson Enterprises-\$1175-check valves, altitude repair kit, back pressure repair kit, main valve repair kit, aux rebuilt kit
Allfirst LLC-\$2556.67-1/3 cost of PLC parts for RO Plant and water towers
Ferguson Enterprises-\$1519.42-mainguard 94wm sampling station

**Town of Smithfield
SEWER AND WATER
FY2021-22 CAPITAL BUDGET**

		FY 2022-23		Actual		Variance
MUNIS ACCOUNT NUMBER		Budget	Rollovers	12/31/2022	Notes	%
UTILITY CAPITAL EXPENSES						
SEWER						
Bypass Pump - Bradford Mews	04-004-442070-0000-47012	150,000.00				0.00%
Bypass Pump - Jordan-ARPA	04-004-442070-0000-46019		100,000.00	53,442.06		
Rausch MC 360 Push Camera	04-004-442070-0000-47012	29,000.00		31,091.00	(2,091.00)	107.21%
Excavator-1/3	04-004-442070-0000-47012		25,000.00	22,591.79	2,408.21	90.37%
Manhole Inspections & Rehab	04-004-442070-0000-47000	75,000.00	100,000.00	4,940.00	170,060.00	2.82%
Pipe Lining of gravity sewer pipes	04-004-442070-0000-47000	75,000.00			75,000.00	0.00%
SCADA Server	04-004-442070-0000-47012	100,000.00			100,000.00	0.00%
VAC Truck Building (ARPA)	04-004-442070-0000-46019	150,000.00			150,000.00	0.00%
New Rail Systems for Pump Stations (ARPA)	04-004-442070-0000-46019	25,000.00			25,000.00	0.00%
Valve Vault Reconditioning (ARPA)	04-004-442070-0000-46019	30,000.00			30,000.00	0.00%
ARC Flash Study (professional fees)	04-004-442070-0000-43152	20,000.00			20,000.00	0.00%
Vehicle Replacement	04-004-442070-0000-47005	50,000.00			50,000.00	0.00%
Flow Meter Calibration (ARPA)	04-004-442070-0000-46019	50,000.00			50,000.00	0.00%
Check Valve replacement (ARPA)	04-004-442070-0000-46019	50,000.00			50,000.00	0.00%
Forcemain Valve Replacement	04-004-442070-0000-47000	45,000.00		21,950.00	23,050.00	48.78%
TOTAL SEWER		849,000.00	225,000.00	134,014.85	893,427.21	12.48%
WATER						
Storage Tank - Maintenance and Repairs - Wilson Rd (ARPA)	04-005-442060-0000-46019	450,000.00		5,855.56	444,144.44	1.30%
Water Main Replacement - Jordan	04-005-442060-0000-47000	48,000.00		19,711.36	28,288.64	41.07%
Water Main Replacements-Talbot	04-005-442060-0000-47000	107,000.00			107,000.00	0.00%
Water Main Replacement-Sykes Court (ARPA)	04-005-442060-0000-46019	100,000.00			100,000.00	0.00%
Vehicle Replacement (split HWY, WTR, SWR)	04-005-442060-0000-47005	50,000.00			50,000.00	0.00%
Move Water Services-Red Point	04-005-442060-0000-47000	150,000.00		5,283.20	144,716.80	3.52%
Water Valve Replacement-Grimesland	04-005-442060-0000-47000	65,000.00			65,000.00	0.00%
Fire hydrant replacement	04-005-442060-0000-47000	40,000.00			40,000.00	0.00%
2nd RO Skid Funding (\$500,000 ARPA)	04-005-442061-0000-46019	200,000.00	200,000.00	18,544.00	381,456.00	4.64%
Water Main Replacement-Pagan Rd Project (ARPA)	04-005-442060-0000-46019		370,000.00	277,848.38	92,151.62	75.09%
Excavator-1/3	04-005-442060-0000-47012	-	25,000.00	22,591.79	2,408.21	90.37%
TOTAL WATER		1,210,000.00	595,000.00	349,834.29	1,455,165.71	19.38%