



## **Town of Smithfield**

### Memorandum

May 1, 2023

**TO:** The Honorable Mayor and Town Council

**FROM:** Michael Stallings, Town Manager

**SUBJECT:** FY 23/24 Budget Proposal

Attached you will find my budget proposal for the 2023-2024 Fiscal Year. This budget does not propose any new taxes and it is balanced without the use of reserves. The biggest change for the Town this year is Real Estate Tax rates. Other revenue sources remain consistent, and all other rates will remain unchanged.

### **Real Estate (RE) Tax Rate**

This year is a reassessment year for Real Estate. While the full reassessment hasn't been completed yet, the Commissioner of Revenue is projecting an approximately 25% increase in Real Estate values. With this, Town Council has three options:

- Leave the RE rate at its current 19c per \$100 of value. This would result in an increase in revenue of approximately \$800,000. A home currently valued at \$350,000 would see an increase of \$166.25 per year in their RE bill.
- Lower the RE rate to a revenue neutral rate of 14c per \$100 of value.
- Adjust the RE rate to a middle ground. A rate of 17c per \$100 in value would net an increase in revenue of approximately \$500,000. A home currently valued at \$350,000 would see an increase of \$78.75 per year in their RE bill. This is the option that I have used during budget development.

On the expenditure side of our budget there are several things to point out. You will notice that I have not included any ARPA projects or funding. This is because we will continue to have expenditures on these projects until the end of the fiscal year. At that point, we will update our records and will provide an appropriation resolution to ensure that our information is as accurate as possible. There may be significant expenditures between now and the end of the fiscal year that would alter any proposed budget numbers that I may provide at this point. So, in order to ensure the most accurate numbers for FY 23-24, we will appropriate all ARPA funds and

allocations in the first month of the 23-24 FY. We are finalizing our year to date accounting of ARPA funds to present to Council at the May Committee meetings.

### **Salary Adjustments**

As I looked at salary adjustments for the upcoming fiscal year, I surveyed the surrounding localities and the current environment to help guide my recommendation. This budget includes a recommended 5% increase with a minimum of \$1,000. This also includes completing the implementation of the salary study for those who were capped during the initial phase of implementation.

### **New Positions**

This budget only contains two new positions, one part-time and one full time. The first is an Engineer I in the Public Works Department. This position will assist with plan reviews, inspections, and ensuring that development projects are constructed in accordance with approved plans. As we continue to see increased demand for growth throughout Town, this position will help us ensure that all projects are constructed to appropriate standards. The anticipated salary for this position is approximately \$70,000.

The part-time position is within the Town Manager's office. This will be a part-time Administrative Assistant for the Human Resources Director. The position will assist the Human Resources Director with various tasks that help keep our HR records current and up to date. This position will work out of the Town Manager's office and may assist others within the office as time allows. The anticipated cost to this position is \$21,000.

### **Strategic Planning Initiatives**

As we work to implement Town Council's new vision, we anticipate that there will be expenses associated with the work plan to put that vision into action. As such, I have allocated \$125,000 in the FY 23-24 to fund the implementation of Town Council's vision. These funds may be used to fund consultants, staff, or other initiatives that Council approves to help move its vision forward.

### **Other Notable Increases**

There are several other areas where I would like to point out increases in funding. In the Town Manager's Department, you will notice \$30,000 allocated for a redesign of our website. We have been experiencing issues with our current provider and have sought pricing from other companies to have our website rebuilt.

In Parks and Recreation, we have added funds to the Smithfield Center Repairs and Maintenance line item to provide for updating the alarm system, bathrooms, and flooring to help keep the facility operating in optimal condition.

In Public Buildings, funds have been added to the Repairs and Maintenance line item to allow for repairs to the School House Museum building, replacement of windows at Town Hall, replacement of the carpet at the Police Department, and the installation of a generator at the Annex building.

### **Water, Sewer, and Highway Funds**

The Water, Sewer, and Highway Funds remain largely unchanged from previous years. There are no recommended rate increases at this time. We are undertaking a rate analysis to ensure that our rates are where they should be for the long-term health of our systems.

There are some noticeable shifts in the salaries line items across all three funds. This is due to a reallocation of staff costs to better represent the amount of time certain positions spend working for each fund.

### **Adoption Schedule**

The FY23-24 budget proposal will be on Town Council's agenda at its May 8<sup>th</sup> meeting for discussion and any questions that you may have. The Town Council will hold a public hearing on the budget proposal and related tax rates after its May 22<sup>nd</sup> Committee Meetings at 6:30 P.M. Adoption of the budget will be on the June 6<sup>th</sup> Town Council meeting agenda.

Please feel free to reach out with any questions or concerns that you may have at any time during this process.

**TOWN OF SMITHFIELD**  
FY 2024 PROPOSED BUDGET SUMMARY GENERAL FUND

| REVENUES                     | FY 2019-20           | FY 2020-21           | FY 2021-22           | FY 2022-23           | FY 2023-24           |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Department                   | Actual               | Actual               | Budget               | Budget               | Budget               |
| Real Property Taxes          | 3,031,047.33         | 3,129,666.96         | 3,099,066.00         | 3,383,335.00         | 3,921,600.00         |
| Other Local Taxes            | 3,576,265.72         | 3,984,917.69         | 3,747,617.00         | 4,576,411.00         | 4,635,893.00         |
| Licenses, permits, & fees    | 104,934.00           | 272,432.70           | 267,610.00           | 317,606.00           | 326,060.00           |
| Fines & Costs                | 43,739.01            | 43,345.36            | 33,000.00            | 47,205.00            | 47,000.00            |
| From Use of Money & Property | 404,126.25           | 278,502.51           | 299,693.00           | 437,448.00           | 429,675.00           |
| Miscellaneous Revenues       | 2,995,206.40         | 228,270.10           | 136,791.00           | 129,409.00           | 129,500.00           |
| Governmental Virginia        | 1,422,352.45         | 700,866.90           | 1,412,295.00         | 702,080.00           | 618,654.00           |
| Governmental Federal         | 1,077,665.31         | 1,368,706.51         | 144,995.00           | 1,784,985.00         | 16,000.00            |
| Other financing sources      | -                    | 4,101,659.20         | 175,000.00           | 175,000.00           | 175,000.00           |
| Appropriated from Reserves   | -                    | 761,196.54           | 761,196.54           | -                    | -                    |
| <b>TOTAL REVENUES</b>        | <b>12,655,336.47</b> | <b>14,869,564.47</b> | <b>10,077,263.54</b> | <b>11,553,479.00</b> | <b>10,299,382.00</b> |

  

| EXPENSES                         | FY 2018-19           | FY 2019-20           | FY 2020-21          | FY 2021-22           | FY 2023-24           |
|----------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| Department                       | Actual               | Actual               | Budget              | Budget               | Budget               |
| Town Council                     | 263,919.15           | 145,171.93           | 205,446.00          | 194,333.00           | 194,623.00           |
| Town Manager                     | 507,801.78           | 535,474.38           | 569,952.00          | 552,218.00           | 742,270.00           |
| Treasurer                        | 611,026.82           | 849,393.00           | 872,487.00          | 880,159.00           | 860,875.00           |
| Public Safety                    | 2,551,236.51         | 3,026,926.71         | 3,253,893.00        | 3,704,055.00         | 3,820,517.00         |
| Parks & Recreation               | 3,959,285.76         | 1,014,931.53         | 996,458.00          | 2,049,469.00         | 1,287,930.00         |
| Museum                           | 179,944.09           | 190,231.30           | 215,224.00          | 234,838.00           | 241,198.00           |
| Community Development & Planning | 553,247.66           | 1,379,443.73         | 650,763.00          | 631,848.00           | 665,493.00           |
| Public Works                     | 1,681,104.09         | 1,001,714.81         | 1,688,117.00        | 1,780,390.00         | 954,258.00           |
| Public Buildings                 | 658,950.40           | 347,671.83           | 342,070.00          | 802,004.00           | 712,171.00           |
| Contributions                    | 133,886.90           | 146,597.00           | 65,170.00           | 80,527.00            | 67,755.00            |
| Non-Departmental                 | 279,605.30           | 1,853,564.00         | 67,570.00           | 79,028.00            | 80,000.00            |
| Debt Service                     | 485,570.94           | 4,354,721.98         | 566,993.00          | 564,610.00           | 565,985.00           |
| Contingency                      | -                    | -                    | 85,761.00           | -                    | 106,307.00           |
| <b>TOTAL EXPENSES</b>            | <b>11,865,579.40</b> | <b>14,845,842.20</b> | <b>9,579,904.00</b> | <b>11,553,479.00</b> | <b>10,299,382.00</b> |

  

|                          |                   |                  |                   |          |          |
|--------------------------|-------------------|------------------|-------------------|----------|----------|
| <b>NET INCOME/(LOSS)</b> | <b>789,757.07</b> | <b>23,722.27</b> | <b>497,359.54</b> | <b>-</b> | <b>-</b> |
|--------------------------|-------------------|------------------|-------------------|----------|----------|

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND REVENUE SUMMARY**

|                                                           | MUNIS ACCT #             | FY 2019-20<br>Actual   | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|-----------------------------------------------------------|--------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>GENERAL GOVERNMENT REVENUES</u></b>                 |                          |                        |                      |                      |                      |                      |
| <b>REAL PROPERTY TAXES</b>                                |                          |                        |                      |                      |                      |                      |
| Real Estate - Current                                     | 03-100-311010-0000-30001 | 2,101,605.89           | 2,134,235.92         | 2,126,430.00         | 2,132,347.00         | 2,600,000.00         |
| Real Estate - Current Tax Relief for the Elderly/Veterans | 03-100-311010-0000-30001 | 106,156.44             | 63,603.22            | 67,570.00            | 79,029.00            | 79,000.00            |
| Real Estate - Delinquent                                  | 03-100-311010-0000-30002 | 24,082.96              | 25,410.75            | 24,000.00            | 20,000.00            | 20,000.00            |
| Public Service-Real Estate Current                        | 03-100-311020-0000-30001 | 35,098.58              | 37,992.57            | 39,000.00            | 35,850.00            | 33,000.00            |
| Public Service-Personal Property Current                  | 03-100-311020-0000-30001 | 186.61                 | 125.21               | 116.00               | 109.00               | 100.00               |
| Personal Property - Current                               | 03-100-311030-0000-30001 | 705,163.24             | 758,525.03           | 783,450.00           | 1,038,500.00         | 1,117,500.00         |
| Personal Property - Delinquent                            | 03-100-311030-0000-30002 | 16,732.93              | 56,518.85            | 22,000.00            | 22,500.00            | 22,000.00            |
| Penalty                                                   | 03-100-311060-0000-30005 | 30,861.81              | 40,107.39            | 27,000.00            | 40,000.00            | 38,000.00            |
| Interest                                                  | 03-100-311060-0000-30006 | 11,207.26              | 13,159.29            | 9,500.00             | 15,000.00            | 12,000.00            |
| Miscellaneous Receipts Over-Short                         | 03-100-311060-0000-30007 | (48.39)                | (11.27)              | -                    | -                    |                      |
| <b>Total Real Property Taxes</b>                          |                          | <b>\$ 3,031,047.33</b> | <b>3,129,666.96</b>  | <b>3,099,066.00</b>  | <b>3,383,335.00</b>  | <b>3,921,600.00</b>  |
| <b>OTHER LOCAL TAXES</b>                                  |                          |                        |                      |                      |                      |                      |
| Sales Tax                                                 | 03-100-312010-0000-30009 | 414,609.69             | 491,198.81           | 484,000.00           | 661,481.00           | 701,169.00           |
| Utility Tax                                               | 03-100-312020-0000-31201 | 201,255.51             | 190,766.86           | 193,000.00           | 191,963.00           | 197,000.00           |
| Consumption Tax                                           | 03-100-312020-0000-31202 | 47,282.08              | 53,138.89            | 45,900.00            | 50,097.00            | 51,000.00            |
| Business Licenses                                         | 03-100-312030-0000-31208 | 361,767.22             | 396,416.31           | 394,000.00           | 440,760.00           | 450,000.00           |
| Business Licenses Penalty                                 | 03-100-312030-0000-31209 | 371.09                 | 2,602.69             | 2,550.00             | 4,045.00             | 3,500.00             |
| Business Licenses Interest                                | 03-100-312030-0000-31210 | 117.63                 | 274.18               | 255.00               | 800.00               | 700.00               |
| Peg Channel Capital Fee                                   | 03-100-312040-0000-30054 | 1,920.40               | 1,871.10             | 1,920.00             | 1,733.00             | 1,700.00             |
| Bank Franchise Tax                                        | 03-100-312040-0000-31203 | 115,998.64             | 154,541.32           | 139,750.00           | 153,519.00           | 153,000.00           |
| Vehicle License                                           | 03-100-312050-0000-32020 | 218,871.73             | 263,873.91           | 219,000.00           | 235,000.00           | 235,000.00           |
| Cigarette Tax                                             | 03-100-312080-0000-31204 | 228,865.52             | 204,416.63           | 226,000.00           | 211,500.00           | 211,000.00           |
| Transient Occupancy Tax                                   | 03-100-312101-0000-31205 | 182,901.34             | 187,626.70           | 160,000.00           | 260,859.00           | 260,859.00           |
| Meals Tax-4.25%                                           | 03-100-312110-0000-31211 | 1,225,567.31           | 1,385,969.27         | 1,279,245.00         | 1,607,965.00         | 1,610,965.00         |
| Meals Tax-2%                                              | 03-100-312110-0000-31212 | 576,737.56             | 652,221.02           | 601,997.00           | 756,689.00           | 760,000.00           |
| <b>Total Other Local Taxes</b>                            |                          | <b>\$ 3,576,265.72</b> | <b>3,984,917.69</b>  | <b>3,747,617.00</b>  | <b>4,576,411.00</b>  | <b>4,635,893.00</b>  |
| <b>TOTAL LOCAL TAX REVENUE</b>                            |                          | <b>\$ 6,607,313.05</b> | <b>7,114,584.65</b>  | <b>6,846,683.00</b>  | <b>7,959,746.00</b>  | <b>8,557,493.00</b>  |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND REVENUE SUMMARY**

|                                                                    | MUNIS ACCT #                   | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|--------------------------------------------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>GENERAL GOVERNMENT REVENUES</u></b>                          |                                |                      |                      |                      |                      |                      |
| <b>PERMITS, FEES &amp; LICENSES</b>                                |                                |                      |                      |                      |                      |                      |
| Permits & Other Licenses                                           | 03-100-313030-0000-30018-multi | 76,284.00            | 29,694.00            | 25,000.00            | 40,496.00            | 42,000.00            |
| Inspection Fees-Subdivision                                        | 03-100-313030-0000-30030       | 7,200.00             | 17,400.00            | 10,000.00            | 43,500.00            | 50,000.00            |
| Administrative Collection Fees-DMV Stops                           | 03-100-311070-0000-31307       | 11,310.00            | 10,200.00            | 10,000.00            | 12,000.00            | 12,000.00            |
| Refuse Collection Fee                                              | 03-100-313030-0000-30038       | -                    | 213,403.70           | 218,960.00           | 218,960.00           | 218,960.00           |
| WC Dog Park Registration Fees                                      | 03-100-313030-0000-30043       | 715.00               | 735.00               | 650.00               | 650.00               | 600.00               |
| Consultant Review Fees                                             | 03-100-313030-0000-30028       | 9,425.00             | 1,000.00             | 3,000.00             | 2,000.00             | 2,500.00             |
| <b>Total Permits, Fees &amp; Licenses</b>                          |                                | <b>\$ 104,934.00</b> | <b>272,432.70</b>    | <b>267,610.00</b>    | <b>317,606.00</b>    | <b>326,060.00</b>    |
| <b>FINES &amp; FORFEITURES</b>                                     |                                |                      |                      |                      |                      |                      |
| Fines & Costs                                                      | 03-100-314010-0000-30055       | 43,739.01            | 43,345.36            | 33,000.00            | 47,205.00            | 47,000.00            |
| <b>Total Fines &amp; Forfeitures</b>                               |                                | <b>\$ 43,739.01</b>  | <b>43,345.36</b>     | <b>33,000.00</b>     | <b>47,205.00</b>     | <b>47,000.00</b>     |
| <b>REVENUE FROM USE OF MONEY &amp; PROPERTY</b>                    |                                |                      |                      |                      |                      |                      |
| General Fund Interest                                              | 03-100-315010-0000-31501       | 79,701.77            | 17,670.58            | 15,500.00            | 30,000.00            | 25,000.00            |
| Rentals                                                            | 03-100-315020-0000-30110       | 76,790.93            | 49,435.66            | 62,253.00            | 62,658.00            | 62,000.00            |
| Smithfield Center Rentals                                          | 03-100-315020-0000-30111       | 167,057.28           | 103,468.36           | 100,000.00           | 178,000.00           | 185,000.00           |
| Windsor Castle Revenue (includes Manor House, Park Impact, Vendor) | 03-100-315020-0000-30119       | 14,360.00            | 40,550.13            | 33,800.00            | 78,000.00            | 78,000.00            |
| Sports Complex Rentals                                             | 03-100-315020-0000-30120       | 4,101.02             | 22,975.00            | 33,075.00            | 33,075.00            | 33,075.00            |
| Park Impact Fees                                                   | 03-100-315020-0000-30118       | 13,212.38            | -                    | 10,000.00            | -                    | -                    |
| Kayak Rentals                                                      | 03-100-315020-0000-30015       | 11,111.00            | 20,100.00            | 15,000.00            | 13,000.00            | 5,000.00             |
| Special Events                                                     | 03-100-315020-0000-30013, 3001 | 20,438.00            | 3,519.00             | 10,000.00            | 20,000.00            | 20,000.00            |
| Fingerprinting Fees                                                | 03-100-318990-0000-30048       | 900.00               | -                    | 500.00               | 100.00               | 100.00               |
| Museum Admissions                                                  | 03-100-315020-0000-30115       | 6,148.00             | 7,630.45             | 7,565.00             | 8,455.00             | 8,400.00             |
| Museum Gift Shop Sales                                             | 03-100-318990-0000-30016       | 9,309.87             | 12,411.33            | 11,050.00            | 13,000.00            | 12,000.00            |
| Museum Programs/Lecture Fees                                       | 03-100-318990-0000-30017       | 396.00               | 142.00               | 350.00               | 660.00               | 600.00               |
| Lease of Land                                                      | 03-100-315020-0000-30017       | 600.00               | 600.00               | 600.00               | 500.00               | 500.00               |
| <b>Total Revenue from use of money and property</b>                |                                | <b>\$ 404,126.25</b> | <b>278,502.51</b>    | <b>299,693.00</b>    | <b>437,448.00</b>    | <b>429,675.00</b>    |
| <b>MISCELLANEOUS</b>                                               |                                |                      |                      |                      |                      |                      |
| Other Revenue                                                      | 03-100-315020-0000-31105       | 772.02               | 1,849.58             | 1,000.00             | 3,529.00             | 3,500.00             |
| Virginia Municipal Group Safety Grant                              | 03-100-318990-0000-31110       | 3,031.45             | 4,000.00             | 4,000.00             | 4,000.00             | 4,000.00             |
| CHIP Contributions                                                 | 03-100-318990-0000-31620       | 1,310.00             | -                    | -                    | -                    | -                    |
| Public Safety Contribution                                         | 03-100-318990-0000-31622       | 3,250.00             | 50.00                | -                    | -                    | -                    |
| Windsor Castle                                                     | 03-100-318990-0000-31626       | 2,815,076.00         | -                    | -                    | -                    | -                    |
| Contributions-Museum                                               | 03-100-318990-0000-31632       | 82,508.64            | 81,245.04            | 101,791.00           | 91,880.00            | 92,000.00            |
| Contributions-Public Ball Fields                                   | 03-100-318990-0000-31635       | 80,000.00            | 80,000.00            | 30,000.00            | 30,000.00            | 30,000.00            |
| Insurance Recoveries                                               | 03-100-341010-0000-31603       | 7,593.96             | 1,335.18             | -                    | -                    | -                    |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND REVENUE SUMMARY**

|                                                      | MUNIS ACCT #             | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|------------------------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>GENERAL GOVERNMENT REVENUES</u></b>            |                          |                      |                      |                      |                      |                      |
| Sale of Equipment/Buildings                          | 03-100-341020-0000-31405 | 1,664.33             | 59,790.30            | -                    | -                    |                      |
| <b>Total Miscellaneous Revenue</b>                   |                          | \$ 2,995,206.40      | 228,270.10           | 136,791.00           | 129,409.00           | 129,500.00           |
| <b>REVENUE FROM THE COMMONWEALTH</b>                 |                          |                      |                      |                      |                      |                      |
| Law Enforcement                                      | 03-100-322010-0000-34011 | 179,648.00           | 193,096.00           | 179,648.00           | 179,664.00           | 179,664.00           |
| Litter Control Grant                                 | 03-100-322010-0000-34010 | 2,727.00             | 3,132.00             | 3,132.00             | 3,385.00             | 3,300.00             |
| Communications Tax                                   | 03-100-322010-0000-34008 | 196,209.75           | 174,278.64           | 166,365.00           | 158,412.00           | 150,000.00           |
| Rolling Stock                                        | 03-100-322010-0000-34001 | 153.61               | 44.12                | 160.00               | 45.00                | 45.00                |
| Rental Tax                                           | 03-100-322010-0000-34002 | 7,877.61             | 6,735.65             | 6,200.00             | 6,229.00             | 6,300.00             |
| Game of Skill Tax                                    |                          | -                    | 19,728.00            | -                    | -                    |                      |
| PPTRA State Revenue                                  | 03-100-322010-0000-34014 | 240,794.89           | 240,794.89           | 240,795.00           | 240,795.00           | 240,795.00           |
| DCR Grant                                            | 03-100-322010-0000-34015 | 29,461.00            | -                    | -                    | -                    | -                    |
| Fire Programs                                        | 03-100-322010-0000-34017 | 4,500.00             | 30,827.00            | 32,060.00            | 34,050.00            | 34,050.00            |
| Police Block Grants                                  | 03-100-322010-0000-34018 | -                    | -                    | -                    | -                    | -                    |
| VCA Grant                                            | 03-100-322010-0000-34012 |                      | 4,500.00             | 4,500.00             | 4,500.00             | 4,500.00             |
| Urban Fund Projects                                  | 03-100-322010-0000-34005 |                      |                      |                      |                      |                      |
| Benns Church/Route 258/Route 10 Bypass intersection  | 03-100-322010-0000-34020 | 749,425.45           | 27,704.79            | 750,000.00           | -                    |                      |
| Smithfield to Nike Trail Park-Segment 3-Alt Analysis | 03-100-322010-0000-34020 | 11,555.14            | -                    | 29,435.00            | 75,000.00            |                      |
| VMRC Grant                                           | 03-100-322010-0000-34025 | -                    | -                    | -                    | -                    |                      |
| P2P Sharing                                          | 03-100-322010-0000-34033 | -                    | 25.81                | -                    | -                    |                      |
| <b>Total State Revenue</b>                           |                          | \$ 1,422,352.45      | 700,866.90           | 1,412,295.00         | 702,080.00           | 618,654.00           |
| <b>REVENUE FROM THE FEDERAL GOVERNMENT</b>           |                          |                      |                      |                      |                      |                      |
| CARES Federal Funds (COVID-19)                       | -                        | 434,006.29           | 979,788.21           | -                    | -                    |                      |
| ARPA Revenues                                        |                          | -                    | -                    |                      | 1,769,000.00         | -                    |
| Law Enforcement                                      | 03-100-331010-0000-35003 | 14,867.00            | 16,715.38            | 14,175.00            | 15,985.00            | 16,000.00            |
| Urban Fund Projects                                  |                          | -                    |                      |                      |                      |                      |
| Benns Church/Route 258/Route 10 Bypass intersection  | 03-100-331010-0000-35008 | -                    | -                    | -                    | -                    |                      |
| Smithfield to Nike Trail Park-Segment 3-Alt Analysis | 03-100-331010-0000-35008 | 46,220.54            | 123,132.40           | 130,820.00           | -                    |                      |
| Pinewood Heights CDBG Relocation Grant Phase IV      | 03-100-331010-0000-35002 | 582,571.48           | 249,070.52           | -                    | -                    |                      |
| <b>Total Federal Revenue</b>                         |                          | \$ 1,077,665.31      | 1,368,706.51         | 144,995.00           | 1,784,985.00         | 16,000.00            |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND REVENUE SUMMARY**

|                                                   | MUNIS ACCT #             | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|---------------------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>GENERAL GOVERNMENT REVENUES</u>                |                          |                      |                      |                      |                      |                      |
| OTHER FINANCING SOURCES                           |                          |                      |                      |                      |                      |                      |
| Other Financing Sources-Capital Lease Acquisition | 03-100-341040-0000-39004 | \$ -                 | 230,507.20           | 175,000.00           | 175,000.00           | 175,000.00           |
| Bond Proceeds                                     |                          | -                    | 3,871,152.00         | -                    | -                    |                      |
| <b>Total Other Financing Sources</b>              |                          | \$ -                 | 4,101,659.20         | 175,000.00           | 175,000.00           | 175,000.00           |
| <b>APPROPRIATED FROM RESERVES</b>                 |                          |                      |                      |                      |                      |                      |
|                                                   |                          | \$ -                 | \$ 761,196.54        | \$ 761,196.54        |                      | \$ -                 |
| <b>TOTAL GENERAL FUND REVENUES</b>                |                          | 12,655,336.47        | 14,869,564.47        | 10,077,263.54        | 11,553,479.00        | 10,299,382.00        |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND EXPENDITURES**

**TOWN COUNCIL**

|                                     |                          | FY 2019-20        | FY 2020-21        | FY 2021-22        | FY 2022-23        | FY 2023-24        |
|-------------------------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                     | MUNIS ACCOUNT NUMBER     | Actual            | Actual            | Budget            | Budget            | Budget            |
| Salaries and Wages                  | 04-100-411010-0000-41100 | 41,580.00         | 42,785.00         | 42,000.00         | 44,000.00         | 44,000.00         |
| Fica & Medicare Benefits            | 04-100-411010-0000-42100 | 3,229.83          | 3,357.60          | 3,276.00          | 3,423.00          | 3,423.00          |
| Legal Fees                          | 04-100-411010-0000-43150 | 46,279.42         | 28,184.13         | 50,000.00         | 40,000.00         | 40,000.00         |
| Update Town Charter & Code          | 04-100-411010-0000-43151 | 2,277.00          | 2,259.00          | 5,000.00          | 5,000.00          | 5,000.00          |
| Professional Services               | 04-100-411010-0000-43152 | 71,410.00         | 3,000.00          | 5,000.00          | 5,000.00          | 5,000.00          |
| Public Defender Fees                | 04-100-411010-0000-43153 | 600.00            | 480.00            | 3,000.00          | 3,000.00          | 3,000.00          |
| Procurement Services-IOW            | 04-100-411010-0000-43154 | 1,296.50          | -                 | -                 | -                 | -                 |
| Election Expense                    | 04-100-411010-0000-43170 | 4,405.40          | -                 | -                 | -                 | -                 |
| Maintenance contracts               | 04-100-411010-0000-43320 | 3,450.00          | 4,200.00          | 6,000.00          | 4,200.00          | 4,200.00          |
| Annual Christmas Parade             | 04-100-411010-0000-43351 | 88.56             | -                 | -                 | -                 | -                 |
| Special Projects                    | 04-100-411010-0000-43353 | 70.98             | -                 | -                 | -                 | -                 |
| Advertising                         | 04-100-411010-0000-43600 | 21,829.93         | 20,449.15         | 25,000.00         | 25,000.00         | 25,000.00         |
| Insurance                           | 04-100-411010-0000-45300 | 18,144.00         | 18,769.80         | 21,170.00         | 23,710.00         | 24,000.00         |
| Travel & Training                   | 04-100-411010-0000-45500 | 5,429.84          | 370.00            | 10,000.00         | 10,000.00         | 10,000.00         |
| Council Approved Items              | 04-100-411010-0000-45804 | 7,371.87          | 3,197.15          | 5,000.00          | 5,000.00          | 5,000.00          |
| Subscriptions/Memberships           | 04-100-411010-0000-45810 | 9,567.00          | 5,971.00          | 11,000.00         | 7,000.00          | 7,000.00          |
| Records Management maint & upgrades | 04-100-411010-0000-45811 | 6,428.84          | 5,940.00          | 7,000.00          | 7,000.00          | 7,000.00          |
| Supplies                            | 04-100-411010-0000-46001 | 10,740.65         | 6,209.10          | 12,000.00         | 12,000.00         | 12,000.00         |
| COVID-19 Expenses                   | 04-100-411010-0000-46018 | 9,719.33          | -                 | -                 | -                 | -                 |
| <b>Total Town Council</b>           |                          | <b>263,919.15</b> | <b>145,171.93</b> | <b>205,446.00</b> | <b>194,333.00</b> | <b>194,623.00</b> |

**Town of Smithfield**  
**FY2024 Operating Budget**  
**GENERAL FUND EXPENDITURES**

**TOWN MANAGER**

|                                |                          | FY 2019-20        | FY 2020-21        | FY 2021-22        | FY 2022-23        | FY 2023-24        |
|--------------------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                | MUNIS ACCOUNT NUMBER     | Actual            | Actual            | Budget            | Budget            | Budget            |
| Salaries and Wages             | 04-100-412010-0000-41100 | 308,342.08        | 283,973.49        | 267,614.00        | 287,883.00        | 297,916.00        |
| Salaries-PT                    | 04-100-412010-0000-41110 |                   | -                 | 21,195.00         | 20,006.00         | 41,721.00         |
| Salaries-OT                    | 04-100-412010-0000-41120 |                   | -                 | 2,693.00          | 3,060.00          | 3,000.00          |
| Fica & Medicare Benefits       | 04-100-412010-0000-42100 | 18,431.66         | 19,268.27         | 23,321.00         | 24,876.00         | 27,174.00         |
| VSRS                           | 04-100-412010-0000-42200 | 13,823.26         | 27,397.72         | 27,868.00         | 28,381.00         | 29,096.00         |
| Disability                     | 04-100-412010-0000-42210 | 455.95            | 892.66            | 532.00            | 550.00            | 462.00            |
| Health & Other                 | 04-100-412010-0000-42300 | 46,155.89         | 45,024.39         | 62,221.00         | 51,282.00         | 48,421.00         |
| Pre-Employment Test            | 04-100-412010-0000-42435 | 2,832.41          | 3,108.69          | 4,000.00          | 4,500.00          | 4,500.00          |
| Employee Recognition           | 04-100-412010-0000-42440 | 740.68            | 3,575.70          | 5,000.00          | 5,000.00          | 5,000.00          |
| Professional Services          | 04-100-412010-0000-43152 | -                 | -                 | 35,000.00         | 10,000.00         | 10,000.00         |
| Maintenance Contracts          | 04-100-412010-0000-43320 | 3,034.80          | 2,260.24          | 3,200.00          | 2,000.00          | 2,000.00          |
| Communications                 | 04-100-412010-0000-45200 | 7,367.85          | 8,628.58          | 8,500.00          | 8,800.00          | 8,800.00          |
| Insurance                      | 04-100-412010-0000-45300 | 2,396.00          | 2,454.64          | 2,808.00          | 3,130.00          | 3,130.00          |
| Travel & Training              | 04-100-412010-0000-45500 | 479.16            | 1,902.23          | 8,000.00          | 12,000.00         | 12,000.00         |
| Other                          | 04-100-412010-0000-45804 | 939.93            | 479.15            | 500.00            | 500.00            | 500.00            |
| Dues & Subscriptions           | 04-100-412010-0000-45810 | 2,912.33          | 3,406.52          | 3,500.00          | 3,600.00          | 3,600.00          |
| Supplies                       | 04-100-412010-0000-46001 | 1,549.60          | 4,367.88          | 3,500.00          | 3,500.00          | 3,500.00          |
| Computer & technology expenses | 04-100-412010-0000-46005 | 506.22            | 1,404.96          | 5,000.00          | 1,500.00          | 5,000.00          |
| Fuel Expense                   | 04-100-412010-0000-46008 | -                 | 53.78             |                   | 150.00            | 150.00            |
| Auto Expense                   | 04-100-412010-0000-46009 | 1,076.61          | 229.10            | 500.00            | 500.00            | 300.00            |
| COVID-19 Expenses              | 04-100-412010-0000-46018 | 2,257.35          | 46,046.38         | -                 | -                 | -                 |
| Shared Services-IT             | 04-100-412010-0000-46020 | 94,500.00         | 81,000.00         | 85,000.00         | 81,000.00         | 81,000.00         |
| Strategic Planning Initiatives |                          |                   |                   |                   |                   | 125,000.00        |
| Capital Expenditures           | 04-100-412010-0000-48100 | -                 | -                 | -                 | -                 | -                 |
| - Website Redesign             |                          |                   |                   |                   |                   | 30,000.00         |
| <b>Total Town Manager</b>      |                          | <b>507,801.78</b> | <b>535,474.38</b> | <b>569,952.00</b> | <b>552,218.00</b> | <b>742,270.00</b> |

**Town of Smithfield**  
**FY2024 Operating Budget**  
**GENERAL FUND EXPENDITURES**

**TREASURER**

|                                |                          | FY 2019-20        | FY 2020-21        | FY 2021-22        | FY 2022-23        | FY 2023-24        |
|--------------------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                | MUNIS ACCOUNT NUMBER     | Actual            | Actual            | Budget            | Budget            | Budget            |
| Salaries and Wages             | 04-100-412410-0000-41100 | 338,714.67        | 390,303.00        | 403,780.00        | 437,571.00        | 437,088.00        |
| Salaries-PT                    | 04-100-412410-0000-41110 | -                 | -                 | -                 | 4,860.00          | 4,860.00          |
| Salaries-OT                    | 04-100-412410-0000-41120 |                   | 7,780.00          | 7,965.00          | 6,564.00          | 7,091.00          |
| Fica & Medicare Benefits       | 04-100-412410-0000-42100 | 24,858.43         | 31,847.00         | 32,940.00         | 35,920.00         | 35,356.00         |
| VSRS                           | 04-100-412410-0000-42200 | 21,552.81         | 41,723.00         | 43,124.00         | 44,199.00         | 43,485.00         |
| Disability                     | 04-100-412410-0000-42210 | 142.98            | 524.00            | 486.00            | 527.00            | 550.00            |
| Health                         | 04-100-412410-0000-42300 | 50,845.42         | 62,976.00         | 71,277.00         | 77,793.00         | 81,470.00         |
| Audit                          | 04-100-412410-0000-43120 | 13,250.00         | 13,500.00         | 16,000.00         | 16,000.00         | 17,500.00         |
| Professional Services          | 04-100-412410-0000-43152 | -                 | 15,000.00         | 11,000.00         | -                 | -                 |
| Service contracts              | 04-100-412410-0000-43320 | 61,298.02         | 73,250.00         | 73,250.00         | 73,250.00         | 100,000.00        |
| Data Processing                | 04-100-412410-0000-44100 | 18,914.43         | 20,000.00         | 20,000.00         | 21,000.00         | 21,000.00         |
| Communications                 | 04-100-412410-0000-45200 | 11,146.96         | 11,000.00         | 11,000.00         | 12,000.00         | 12,000.00         |
| Insurance                      | 04-100-412410-0000-45300 | 2,472.00          | 2,670.00          | 2,670.00          | 2,975.00          | 2,975.00          |
| Travel & Training              | 04-100-412410-0000-45500 | 175.00            | 10,775.00         | 10,775.00         | 12,000.00         | 12,000.00         |
| Other                          | 04-100-412410-0000-45804 | 24.02             | 100.00            | 100.00            | 100.00            | 100.00            |
| Dues & Subscriptions           | 04-100-412410-0000-45810 | 631.39            | 1,000.00          | 1,000.00          | 1,275.00          | 1,275.00          |
| Bank Charges                   | 04-100-412410-0000-45813 | 495.90            | 700.00            | 700.00            | 700.00            | 700.00            |
| Cigarette Tax Stamps           | 04-100-412410-0000-45830 | 3,294.00          | 3,425.00          | 3,600.00          | 3,600.00          | 3,600.00          |
| Supplies                       | 04-100-412410-0000-46001 | 15,106.07         | 19,000.00         | 19,000.00         | 22,000.00         | 22,000.00         |
| Credit Card Processing         | 04-100-412410-0000-46002 | 15.21             | 600.00            | 600.00            | 325.00            | 325.00            |
| Computer & technology expenses | 04-100-412410-0000-46005 | 2,575.48          | 7,500.00          | 7,500.00          | 7,500.00          | 7,500.00          |
| COVID-19 Expenses              | 04-100-412410-0000-46018 | 13,879.78         | -                 | -                 | -                 | -                 |
| Capital Outlay                 | 04-100-412410-0000-48100 | 31,634.25         | 135,720.00        | 135,720.00        | 100,000.00        | 50,000.00         |
| <b>Total Treasurer</b>         |                          | <b>611,026.82</b> | <b>849,393.00</b> | <b>872,487.00</b> | <b>880,159.00</b> | <b>860,875.00</b> |

**Town of Smithfield**  
**FY2024 Operating Budget**  
**GENERAL FUND EXPENDITURES**

**PUBLIC SAFETY**

|                                 | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|---------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>POLICE DEPARTMENT</u></b> |                          |                      |                      |                      |                      |                      |
| Salaries and Wages              | 04-100-431100-0000-41100 | 1,471,438.98         | 1,370,475.05         | 1,329,760.00         | 1,537,835.00         | 1,625,166.00         |
| Salaries OT                     | 04-100-431100-0000-41120 |                      | -                    | 214,044.00           | 262,078.00           | 280,326.00           |
| Salaries-Selective Enforcement  | 04-100-431100-0000-41130 |                      | -                    | 14,175.00            | 19,946.00            | 20,747.00            |
| Salaries-Special Events         | 04-100-431100-0000-41140 |                      | -                    | 23,463.00            | 15,385.00            | 16,499.00            |
| Fica & Medicare Benefits        | 04-100-431100-0000-42100 | 107,030.07           | 98,740.60            | 126,516.00           | 146,820.00           | 155,419.00           |
| VSRS                            | 04-100-431100-0000-42200 | 80,279.72            | 123,353.29           | 142,040.00           | 155,636.00           | 164,472.00           |
| Disability                      | 04-100-431100-0000-42210 | 154.00               | 168.00               | 180.00               | 221.00               | 196.00               |
| Health Insurance                | 04-100-431100-0000-42300 | 215,253.59           | 194,715.17           | 300,249.00           | 318,178.00           | 316,131.00           |
| Ins. - LODA                     | 04-100-431100-0000-42410 | 12,703.86            | 15,063.51            | 16,570.00            | 16,620.00            | 16,650.00            |
| Professional Services           | 04-100-431100-0000-43152 | -                    | 6,505.43             | -                    | 8,040.00             | 8,000.00             |
| Service Contracts               | 04-100-431100-0000-43320 | 45,919.70            | 53,747.03            | 80,000.00            | 75,000.00            | 100,000.00           |
| Community Outreach              | 04-100-431100-0000-43352 | 689.62               | 946.00               | 5,009.00             | 2,500.00             | 6,000.00             |
| Investigation expenses          | 04-100-431100-0000-44641 | 1,531.66             | 1,215.70             | 2,500.00             | 2,500.00             | 4,000.00             |
| Communications                  | 04-100-431100-0000-45200 | 41,192.48            | 35,181.08            | 44,665.00            | 50,000.00            | 50,000.00            |
| Insurance                       | 04-100-431100-0000-45300 | 52,496.00            | 42,859.20            | 56,700.00            | 63,170.00            | 63,170.00            |
| Travel & Training               | 04-100-431100-0000-45500 | 11,254.19            | 27,292.36            | 32,500.00            | 34,000.00            | 34,000.00            |
| Other                           | 04-100-431100-0000-45804 | 810.57               | 107.99               | 1,840.00             | 1,840.00             | 1,840.00             |
| Dues & Subscriptions            | 04-100-431100-0000-45810 | 14,162.69            | 15,367.54            | 26,200.00            | 26,200.00            | 33,700.00            |
| Materials & Supplies            | 04-100-431100-0000-46001 | 19,214.58            | 18,096.31            | 25,500.00            | 25,500.00            | 25,000.00            |
| Computer & Technology Expenses  | 04-100-431100-0000-46005 | 6,629.83             | 11,064.16            | 13,000.00            | 13,000.00            | 18,000.00            |
| Equipment                       | 04-100-431100-0000-46006 | 49,519.41            | 55,714.54            | 102,826.00           | 124,900.00           | 177,151.00           |
| Gas                             | 04-100-431100-0000-46008 | 33,683.71            | 26,566.02            | 41,500.00            | 50,000.00            | 50,000.00            |
| Vehicle Maintenance             | 04-100-431100-0000-46009 | 38,821.76            | 24,266.21            | 32,000.00            | 32,000.00            | 30,000.00            |
| Radio & Equipment repairs       | 04-100-431100-0000-46010 | 1,910.75             | 4,288.35             | 2,000.00             | 2,000.00             | 2,000.00             |
| Uniforms                        | 04-100-431100-0000-46011 | 22,350.58            | 8,560.77             | 24,000.00            | 24,000.00            | 24,000.00            |
| Tires                           | 04-100-431100-0000-46016 | 3,930.00             | 4,119.72             | 5,000.00             | 5,000.00             | 5,000.00             |
| COVID-19 Expenses               | 04-100-431100-0000-46018 | 267.39               | 265,105.48           | -                    | 24,530.00            | -                    |
| ARPA Expenses                   | 04-100-431100-0000-46019 | -                    | -                    | -                    | -                    | -                    |

|                         |                          |              |              |              |              |              |
|-------------------------|--------------------------|--------------|--------------|--------------|--------------|--------------|
| Capital Outlay          | 04-100-431100-0000-48100 | 71,090.70    | 287,471.20   | 175,000.00   | 175,000.00   | 175,000.00   |
| Total Police Department |                          | 2,302,335.84 | 2,690,990.71 | 2,837,237.00 | 3,211,899.00 | 3,402,467.00 |

#### **FIRE DEPARTMENT**

|                              |                          |           |           |           |           |           |
|------------------------------|--------------------------|-----------|-----------|-----------|-----------|-----------|
| State Pass Thru              | 04-100-432100-0000-45623 | 29,461.00 | -         | 32,060.00 | 34,050.00 | 34,050.00 |
| Annual Fuel Contribution     | 04-100-432300-0000-46008 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| Capital Contribution         | 04-100-432300-0000-46008 | -         | -         | 19,000.00 | 19,000.00 | 19,000.00 |
| <b>Total Fire Department</b> |                          | 44,461.00 | 15,000.00 | 66,060.00 | 68,050.00 | 68,050.00 |

#### **E911 DISPATCH**

|                               |                          |              |              |              |              |              |
|-------------------------------|--------------------------|--------------|--------------|--------------|--------------|--------------|
| E911 Dispatch shared services | 04-100-432300-0000-45614 | 204,439.67   | 320,936.00   | 350,596.00   | 424,106.00   | 350,000.00   |
| Total E911 Dispatch           |                          | 204,439.67   | 320,936.00   | 350,596.00   | 424,106.00   | 350,000.00   |
| <b>Total Public Safety</b>    |                          | 2,551,236.51 | 3,026,926.71 | 3,253,893.00 | 3,704,055.00 | 3,820,517.00 |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND EXPENDITURES**

**PARKS & RECREATION**

|                                |                           | FY 2019-20    | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 |
|--------------------------------|---------------------------|---------------|------------|------------|------------|------------|
| MUNIS ACCOUNT NUMBER           |                           | Actual        | Actual     | Budget     | Budget     | Budget     |
| <u>Parks &amp; Recreation</u>  |                           |               |            |            |            |            |
| Salaries and Wages             | 04-100-471100-0000-41100  | 201,097.29    | 398,735.82 | 363,406.00 | 399,685.00 | 423,036.00 |
| Salaries-PT                    | 04-100-471100-0000-41110  | -             | -          | 52,438.00  | 75,173.00  | 69,673.00  |
| Salaries-OT                    | 04-100-471100-0000-41120  | -             | -          | 13,521.00  | 18,697.00  | 19,618.00  |
| Fica & Medicare Benefits       | 04-100-471100-0000-42100  | 14,534.69     | 29,360.32  | 34,349.00  | 39,485.00  | 40,987.00  |
| VSRS                           | 04-100-471100-0000-42200  | 12,590.48     | 38,052.12  | 38,705.00  | 40,361.00  | 43,094.00  |
| Disability                     | 04-100-471100-0000-42210  | 356.98        | 743.28     | 794.00     | 900.00     | 918.00     |
| Health                         | 04-100-471100-0000-42300  | 39,952.30     | 73,314.28  | 80,618.00  | 91,877.00  | 85,436.00  |
| Advertising                    | 04-100-471100-0000-43600  | 23,010.50     | -          | -          | -          | -          |
| Communications                 | 04-100-471100-0000-45200  | 2,832.71      | 4,449.62   | 5,000.00   | 7,000.00   | 7,000.00   |
| Insurance                      | 04-100-471100-0000-45300  | 4,836.00      | 4,256.04   | 5,640.00   | 6,280.00   | 6,280.00   |
| Travel & Training              | 04-100-471100-0000-45500  | 1,474.41      | 733.00     | 3,000.00   | 3,000.00   | 3,000.00   |
| Other                          | 04-100-471100-0000-45804  | 481.00        | 216.63     | 600.00     | 600.00     | 600.00     |
| Dues & Subscriptions           | 04-100-471100-0000-45810  | 562.31        | 1,197.34   | 2,000.00   | 6,000.00   | 8,000.00   |
| Credit card processing expense | 04-100-412100-0000-46002  | -             | -          | -          | 5,000.00   | 5,000.00   |
| Computer & Technology          | 04-100-471100-0000-46005  | 539.26        | 19.17      | -          | -          | 8,000.00   |
| Fuel                           | 04-100-471100-0000-46008  | 1,576.20      | 7,773.59   | 6,075.00   | 8,000.00   | 9,000.00   |
| Uniforms                       | 04-100-471100-0000-46011  | 2,558.64      | 2,482.98   | 3,000.00   | 3,000.00   | 3,000.00   |
| Vehicle Maintenance            | Need Account # - New Line | -             | -          | -          | -          | 2,000.00   |
| COVID-19 Expenses              | 04-100-471100-0000-46018  | 15.74         | -          | -          | -          | -          |
| Capital Outlay                 | 04-100-471100-0000-48100  | 28,571.95     | -          | -          | -          | 40,000.00  |
| Total Parks & Recreation       |                           | \$ 334,990.46 | 561,334.19 | 609,146.00 | 705,058.00 | 774,642.00 |

**Smithfield Center**

|                                  |                          |                      |                   |                   |                   |                   |
|----------------------------------|--------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries                         | 04-100-412100-0000-41100 | 149,363.63           | -                 | -                 | -                 | -                 |
| Salaries-Part Time               | 04-100-412100-0000-41110 | -                    | -                 | -                 | -                 | -                 |
| Salaries-OT                      | 04-100-412100-0000-41120 | -                    | -                 | -                 | -                 | -                 |
| FICA                             | 04-100-412100-0000-42100 | 11,299.59            | -                 | -                 | -                 | -                 |
| VSRS                             | 04-100-412100-0000-42200 | 7,338.96             | -                 | -                 | -                 | -                 |
| Disability                       | 04-100-412100-0000-42210 | 117.59               | -                 | -                 | -                 | -                 |
| Health                           | 04-100-412100-0000-42300 | 22,717.04            | -                 | -                 | -                 | -                 |
| Retail Sales & Use Tax           | 04-100-412100-0000-43100 | 295.57               | 47.37             | 800.00            | 800.00            | 800.00            |
| Contracted Services              | 04-100-412100-0000-43320 | 18,851.89            | 19,154.44         | 20,000.00         | 20,000.00         | 21,000.00         |
| Landscaping                      | 04-100-412100-0000-43400 | 11,344.00            | 2,744.77          | 2,000.00          | -                 | -                 |
| Advertising                      | 04-100-412100-0000-43600 | -                    | 6,097.88          | 15,000.00         | 12,000.00         | 12,000.00         |
| Kitchen Supplies                 | 04-100-412100-0000-44000 | 2,349.47             | 6,611.26          | 3,000.00          | 3,000.00          | 3,000.00          |
| Food Service & Beverage Supplies | 04-100-412100-0000-44001 | 5,832.59             | 1,816.40          | 6,000.00          | 4,000.00          | 4,000.00          |
| AV Supplies                      | 04-100-412100-0000-44002 | 625.92               | -                 | -                 | -                 | -                 |
| Utilities                        | 04-100-412100-0000-45100 | 22,398.75            | 22,651.54         | 25,000.00         | 24,000.00         | 22,000.00         |
| Communications                   | 04-100-412100-0000-45200 | 22,427.24            | 13,431.75         | 16,000.00         | 12,000.00         | 9,000.00          |
| Insurance                        | 04-100-412100-0000-45300 | 5,136.00             | 4,887.96          | 5,995.00          | 6,680.00          | 6,680.00          |
| Refund event deposits            | 04-100-412100-0000-45899 | 26,959.48            | 19,438.42         | 4,000.00          | 4,000.00          | 4,000.00          |
| Office Supplies/Other Supplies   | 04-100-412100-0000-46001 | 2,791.87             | 2,525.09          | 3,000.00          | 3,000.00          | 3,000.00          |
| Credit card processing expense   | 04-100-412100-0000-46002 | 4,560.52             | 3,995.09          | 5,000.00          | -                 | -                 |
| Computer & technology expenses   | 04-100-412100-0000-46005 | 1,032.11             | 2,920.83          | 2,500.00          | 3,000.00          | 3,000.00          |
| Equipment                        | 04-100-412100-0000-46006 | -                    | -                 | -                 | 3,000.00          | -                 |
| Repairs & Maintenance            | 04-100-412100-0000-46007 | 51,595.96            | 30,637.05         | 45,000.00         | 45,000.00         | 118,500.00        |
| COVID-19 Expenses                | 04-100-412100-0000-46018 | -                    | 3,596.69          | -                 | -                 | -                 |
| ARPA Expenses                    | 04-100-412100-0000-46019 | -                    | -                 | -                 | 99,000.00         | -                 |
| Capital Outlay                   | 04-100-412100-0000-48100 | -                    | -                 | -                 | 1,000.00          | -                 |
| <b>Total Smithfield Center</b>   |                          | <b>\$ 367,038.18</b> | <b>140,556.54</b> | <b>153,295.00</b> | <b>240,480.00</b> | <b>206,980.00</b> |

**Windsor Castle Park**

|                           |                          |                 |           |           |            |           |
|---------------------------|--------------------------|-----------------|-----------|-----------|------------|-----------|
| Salaries                  | 04-100-471210-0000-41100 | 19,115.62       | -         | -         | -          | -         |
| Salaries-OT               | 04-100-471210-0000-41120 | -               | -         | -         | -          | -         |
| FICA                      | 04-100-471210-0000-42100 | 1,412.84        | -         | -         | -          | -         |
| VSRS                      | 04-100-471210-0000-42200 | 817.91          | -         | -         | -          | -         |
| Disability                | 04-100-471210-0000-42210 | -               | -         | -         | -          | -         |
| Health                    | 04-100-471210-0000-42300 | 2,564.76        | -         | -         | -          | -         |
| Landscaping               | 04-100-471210-0000-43105 | 33,218.72       | 500.00    | 3,000.00  | -          | -         |
| Contracted Services       | 04-100-471210-0000-43300 | 7,029.83        | 8,141.34  | 8,000.00  | 15,000.00  | 15,000.00 |
| Utilities                 | 04-100-471210-0000-45100 | 3,519.57        | 1,406.83  | 800.00    | 1,100.00   | 1,000.00  |
| Insurance                 | 04-100-471210-0000-45300 | 9,216.00        | 9,437.52  | 9,955.00  | 11,088.00  | 11,088.00 |
| Other                     | 04-100-471210-0000-45804 | -               | -         | -         | -          | -         |
| Kayak Expense             | 04-100-471210-0000-45805 | -               | 1,200.92  | -         | -          | -         |
| Office Supplies           | 04-100-471210-0000-46001 | -               | -         | -         | -          | -         |
| Equipment Expense         | 04-100-471210-0000-46006 | 26,485.22       | 8,564.17  | 7,000.00  | 10,000.00  | 10,000.00 |
| Repairs & Maintenance     | 04-100-471210-0000-46007 | 39,786.11       | 35,234.25 | 45,000.00 | 50,000.00  | 50,000.00 |
| COVID-19 Expenses         | 04-100-471210-0000-46018 | -               | 430.77    | -         | -          | -         |
| ARPA                      | 04-100-471210-0000-46019 | -               | -         | -         | 302,500.00 | -         |
| Capital Outlay            | 04-100-471210-0000-48100 | 2,644,460.61    | -         | -         | -          | -         |
| Total Windsor Castle Park |                          | \$ 2,787,627.19 | 64,915.80 | 73,755.00 | 389,688.00 | 87,088.00 |

**Windsor Castle Manor House**

|                                  |                          |              |           |           |           |           |
|----------------------------------|--------------------------|--------------|-----------|-----------|-----------|-----------|
| Salaries                         | 04-100-471220-0000-41100 | 17,222.24    | -         | -         | -         | -         |
| Salaries-OT                      | 04-100-471220-0000-41120 | -            | -         | -         | -         | -         |
| FICA                             | 04-100-471220-0000-42100 | 1,306.57     | -         | -         | -         | -         |
| VSRS                             | 04-100-471220-0000-42200 | 930.75       | -         | -         | -         | -         |
| Disability                       | 04-100-471220-0000-42210 | 91.44        | -         | -         | -         | -         |
| Health                           | 04-100-471220-0000-42300 | 2,992.90     | -         | -         | -         | -         |
| Contracted Services              | 04-100-471220-0000-43300 | 2,424.49     | 1,847.81  | 4,000.00  | 5,000.00  | 8,000.00  |
| Advertising                      | 04-100-471220-0000-43600 | -            | 10,539.03 | 15,000.00 | 15,000.00 | 12,000.00 |
| Food Service & Beverage Supplies | 04-100-471220-0000-44001 | -            | 509.83    | 1,000.00  | 1,000.00  | 1,500.00  |
| Utilities                        | 04-100-471220-0000-45100 | 424.18       | 5,282.19  | 9,400.00  | 6,000.00  | 6,000.00  |
| Communications                   | 04-100-471220-0000-45200 | 1,935.69     | 2,880.62  | 3,000.00  | 3,500.00  | 3,000.00  |
| Insurance                        | 04-100-471220-0000-45300 | 3,716.00     | 4,694.28  | 5,400.00  | 6,020.00  | 6,020.00  |
| Refund event deposits            | 04-100-471220-0000-45899 | 166.08       | 1,200.00  | 4,000.00  | 4,000.00  | 4,000.00  |
| Office Supplies/Other Supplies   | 04-100-471220-0000-46001 | 188.84       | 2,049.72  | 1,000.00  | 1,000.00  | 1,000.00  |
| Computer & Technology            | 04-100-471220-0000-46005 | -            | 359.44    | 1,000.00  | 1,000.00  | 1,000.00  |
| Repairs & maintenance            | 04-100-471220-0000-46007 | -            | 4,079.92  | 10,000.00 | 10,000.00 | 30,000.00 |
| COVID-19 Expenses                | 04-100-471220-0000-46018 | -            | 1,144.20  | -         | -         | -         |
| Total Windsor Castle Manor House |                          | \$ 31,399.18 | 34,587.04 | 53,800.00 | 52,520.00 | 72,520.00 |

**Luter Sports Complex**

|                                |                          |               |            |           |            |            |
|--------------------------------|--------------------------|---------------|------------|-----------|------------|------------|
| Professional Services          | 04-100-471300-0000-43152 | -             | 92,052.70  | -         | -          | -          |
| Contracted Services            | 04-100-471300-0000-43300 | 18,938.72     | 5,261.00   | 5,000.00  | 5,500.00   | 8,400.00   |
| Advertising                    | 04-100-471300-0000-43600 | -             | -          | -         | -          | -          |
| Utilities                      | 04-100-471300-0000-45100 | 8,378.31      | 9,642.60   | 11,000.00 | 11,000.00  | 11,500.00  |
| Communications                 | 04-100-471300-0000-45200 | 221.41        | 1,409.13   | 2,000.00  | 2,000.00   | 1,800.00   |
| Insurance                      | 04-100-471300-0000-45300 | 8,000.00      | 8,272.64   | 9,330.00  | 10,395.00  | 10,500.00  |
| Office Supplies/Other Supplies | 04-100-471300-0000-46001 |               | 438.47     | 500.00    | 500.00     | 500.00     |
| Computer & Technology          | 04-100-471300-0000-46005 |               | 816.38     | 1,000.00  | 500.00     | -          |
| Structures & Equipment Expense | 04-100-471300-0000-46006 | 10,556.09     | 99.98      | 7,500.00  | 10,000.00  | -          |
| Repairs & Maintenance          | 04-100-471300-0000-46007 | 57,343.18     | 59,672.47  | 45,000.00 | 75,628.00  | 86,000.00  |
| COVID-19 Expenses              | 04-100-471300-0000-46018 | -             | 2,823.46   | -         | -          | -          |
| ARPA Capital                   | 04-100-471300-0000-46019 |               |            |           | 517,500.00 |            |
| Capital Outlay                 | 04-100-471300-0000-48100 | -             | -          | -         | -          |            |
| Total Luter Sports Complex     |                          | \$ 103,437.71 | 180,488.83 | 81,330.00 | 633,023.00 | 118,700.00 |

**Miscellaneous**

|                                       |                                 |            |           |           |           |           |
|---------------------------------------|---------------------------------|------------|-----------|-----------|-----------|-----------|
| Contributions-WCP                     | 04-100-471200-0000-45653        | 250,000.00 | -         | -         | -         | -         |
| Clontz Park (maintenance & utilities) | 04-100-471311-0000-43342, 45100 | 76,994.18  | 7,621.29  | 3,132.00  | 3,200.00  | 3,500.00  |
| Clontz Park ARPA                      | 04-100-471311-0000-46019        | -          | -         | -         | -         | -         |
| Jersey Park Playground                | 04-100-471313-0000-43345        | 3,942.00   | 16,860.00 | 3,000.00  | 3,000.00  | 2,000.00  |
| Pinewood Playground                   | 04-100-471314-0000-43346        | -          | -         | -         | -         | -         |
| Cypress Creek No Wake zone            | 04-100-471340-0000-43347        | 63.07      | (63.07)   | -         | 1,000.00  | 1,000.00  |
| Haydens Lane Maintenance              | 04-100-471315-0000-43348        | 1,024.31   | 552.80    | 1,000.00  | 1,000.00  | 1,000.00  |
| Veterans War Memorial                 | 04-100-471316-0000-43349        | 2,769.48   | 578.11    | 3,000.00  | 3,000.00  | 3,000.00  |
| Fireworks                             | 04-100-471390-0000-43344        | -          | 7,500.00  | 15,000.00 | 17,500.00 | 17,500.00 |
| Total Other Parks & Recreation        |                                 | 334,793.04 | 33,049.13 | 25,132.00 | 28,700.00 | 28,000.00 |

|                                     |                     |                     |                   |                     |                     |
|-------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| <b>TOTAL PARKS &amp; RECREATION</b> | <b>3,959,285.76</b> | <b>1,014,931.53</b> | <b>996,458.00</b> | <b>2,049,469.00</b> | <b>1,287,930.00</b> |
|-------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND EXPENDITURES**

**MUSEUM**

|                                                     | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|-----------------------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Salaries                                            | 04-100-472200-0000-41100 | 133,265.41           | 121,869.48           | 103,008.00           | 113,443.00           | 118,874.00           |
| Salaries-Part Time                                  | 04-100-472200-0000-41110 | -                    | -                    | 30,160.00            | 43,163.00            | 43,163.00            |
| FICA                                                | 04-100-472200-0000-42100 | 10,186.47            | 8,819.61             | 10,653.00            | 12,529.00            | 12,963.00            |
| VSRS                                                | 04-100-472200-0000-42200 | 7,188.00             | 10,465.99            | 10,875.00            | 11,402.00            | 11,944.00            |
| Disability                                          | 04-100-472200-0000-42210 | -                    | 164.60               | 215.00               | 229.00               | 250.00               |
| Health                                              | 04-100-472200-0000-42300 | 7,182.96             | 17,533.51            | 24,193.00            | 16,477.00            | 15,409.00            |
| <b>Operating expenses</b>                           |                          |                      |                      |                      |                      |                      |
| Contracted services                                 | 04-100-472200-0000-43300 | 3,558.34             | 3,864.30             | 3,400.00             | 3,400.00             | 3,400.00             |
| Advertisinig                                        | 04-100-472200-0000-43600 | 538.23               | 306.92               | 1,000.00             | 1,000.00             | 1,000.00             |
| Communications                                      | 04-100-472200-0000-45200 | 606.60               | 670.14               | 725.00               | 725.00               | 725.00               |
| Insurance                                           | 04-100-472200-0000-45300 | 2,020.00             | 1,562.40             | 2,180.00             | 2,430.00             | 2,430.00             |
| Travel/Training                                     | 04-100-472200-0000-45500 | 37.46                | 267.90               | 400.00               | 400.00               | 400.00               |
| Dues & Subscriptions                                | 04-100-472200-0000-45810 | 241.99               | 444.58               | 800.00               | 800.00               | 800.00               |
| Supplies                                            | 04-100-472200-0000-46001 | 7,572.92             | 7,626.07             | 7,500.00             | 8,000.00             | 8,500.00             |
| Computer and Technology                             | 04-100-472200-0000-46005 | 168.53               | 718.78               | 540.00               | 540.00               | 540.00               |
| COVID-19 Expenses                                   | 04-100-472200-0000-46018 | 50.00                | 447.24               |                      |                      | -                    |
| <b>Gift Shop-to be funded by gift shop proceeds</b> |                          |                      |                      |                      |                      |                      |
| Sales & Use Tax                                     | 04-100-472200-0000-43100 | 684.53               | 468.97               | 775.00               | 1,000.00             | 1,000.00             |
| Credit card processing fees                         | 04-100-472200-0000-46002 | 830.61               | 396.21               | 800.00               | 800.00               | 800.00               |
| Gift Shop expenses                                  | 04-100-472200-0000-46014 | 7,141.64             | 3,604.60             | 7,000.00             | 7,500.00             | 8,000.00             |
| <b>Total Museum</b>                                 |                          | <b>\$ 181,273.69</b> | <b>179,231.30</b>    | <b>204,224.00</b>    | <b>223,838.00</b>    | <b>230,198.00</b>    |
| <b><u>Museum Contributions</u></b>                  |                          |                      |                      |                      |                      |                      |
| Isle of Wight County-Museum Maintenance             | 04-100-432301-0000-45635 | \$ (1,329.60)        | \$ 11,000.00         | \$ 11,000.00         | \$ 11,000.00         | \$ 11,000.00         |
| <b>Total Museum Contributions</b>                   |                          | <b>\$ (1,329.60)</b> | <b>\$ 11,000.00</b>  | <b>\$ 11,000.00</b>  | <b>\$ 11,000.00</b>  | <b>\$ 11,000.00</b>  |
| <b>TOTAL MUSEUM</b>                                 |                          | <b>\$ 179,944.09</b> | <b>\$ 190,231.30</b> | <b>\$ 215,224.00</b> | <b>\$ 234,838.00</b> | <b>\$ 241,198.00</b> |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND EXPENDITURES**

**Community Development & Planning**

|                                                                  | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|------------------------------------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>Administration</u></b>                                     |                          |                      |                      |                      |                      |                      |
| Salaries                                                         | 04-100-481100-0000-41100 | \$ -                 | -                    | 161,620.00           | 178,697.00           | 193,030.00           |
| Salaries-OT                                                      | 04-100-441300-0000-41120 | -                    | -                    | -                    | 1,554.00             | 1,600.00             |
| FICA                                                             | 04-100-441300-0000-42100 | -                    | -                    | 12,930.00            | 14,420.00            | 15,566.00            |
| VRSRS                                                            | 04-100-441300-0000-42200 | -                    | -                    | 17,150.00            | 17,852.00            | 19,459.00            |
| Disability                                                       | 04-100-441300-0000-42210 | -                    | -                    | 35.00                | 74.00                | 85.00                |
| Health                                                           | 04-100-441300-0000-42300 | -                    | -                    | 14,569.00            | 16,850.00            | 15,782.00            |
| GIS                                                              | 04-100-441300-0000-43001 | -                    | -                    | 400.00               | 3,000.00             | 10,000.00            |
| Site Plan Review                                                 | 04-100-441300-0000-43141 | -                    | -                    | 1,500.00             | 6,000.00             | 6,000.00             |
| Professional Services                                            | 04-100-441300-0000-43152 | -                    | -                    | 50,000.00            | 60,000.00            | 20,000.00            |
| Shared Services-IOW Inspection Services                          | 04-100-441300-0000-43143 | -                    | -                    | -                    | -                    | -                    |
| Contractual                                                      | 04-100-441300-0000-43320 | -                    | -                    | 4,250.00             | 6,000.00             | 6,000.00             |
| Communications                                                   | 04-100-441300-0000-45200 | -                    | -                    | 6,000.00             | 6,000.00             | 6,000.00             |
| Insurance                                                        | 04-100-441300-0000-45300 | -                    | -                    | 5,070.00             | 5,650.00             | 5,700.00             |
| Travel & Training                                                | 04-100-441300-0000-45500 | -                    | -                    | 4,500.00             | 5,000.00             | 5,000.00             |
| Safety Meetings/Safety Expenses                                  | 04-100-441300-0000-45520 | -                    | -                    | 1,250.00             | -                    | -                    |
| Hampton Roads Planning District Commission                       | 04-100-432302-0000-45621 | -                    | -                    | 5,339.00             | -                    | -                    |
| Other                                                            | 04-100-441300-0000-45804 | -                    | -                    | 1,000.00             | 1,000.00             | 1,000.00             |
| Dues & Subscriptions                                             | 04-100-441300-0000-45810 | -                    | -                    | 2,025.00             | 2,025.00             | 2,000.00             |
| Materials & Supplies                                             | 04-100-441300-0000-46001 | -                    | -                    | 3,000.00             | 4,250.00             | 4,000.00             |
| Repairs & Maintenance                                            | 04-100-441300-0000-46007 | -                    | -                    | 7,500.00             | 1,200.00             | 1,000.00             |
| Gas                                                              | 04-100-441300-0000-46008 | -                    | -                    | 4,500.00             | 5,000.00             | 10,000.00            |
| Capital Expenditures                                             | 04-100-441300-0000-48100 | -                    | -                    | -                    | -                    | -                    |
| <b>Total Community Development &amp; Planning Administration</b> |                          | \$ -                 | -                    | 302,638.00           | 334,572.00           | 322,222.00           |

**Pinewood Heights Project**

|                                          |                                |            |              |           |   |   |
|------------------------------------------|--------------------------------|------------|--------------|-----------|---|---|
| Project Expenditures                     |                                |            |              |           |   |   |
| Pinewood Heights-Phase II                | 04-100-432315-0000-42701-misc  |            | 28,000.00    | -         | - | - |
| Pinewood Heights-Phase III               | 04-100-432315-0000-42701-misc  |            | -            | -         | - | - |
| Pinewood Heights Phase IV                | 04-100-432315-0000-42701-misc  |            | 938,862.00   | -         | - | - |
| Pinewood Heights Phase IV Capital Outlay | 04-100-432315-0000-42701-48100 |            | 60,000.00    | 50,000.00 | - | - |
| <b>Total Pinewood Heights-All Phases</b> |                                | 299,143.66 | 1,088,900.73 | 50,000.00 | - | - |

**Community Development-Other**

|                                            |                          |            |            |            |            |            |
|--------------------------------------------|--------------------------|------------|------------|------------|------------|------------|
| Hampton Roads Planning District Commission | 04-100-432302-0000-45621 | 10,708.00  | 11,000.00  | 12,125.00  | 11,276.00  | 20,016.00  |
| Tourism Bureau                             | 04-100-432302-0000-45607 | 237,396.00 | 273,543.00 | 280,000.00 | 280,000.00 | 317,255.00 |
| Chamber of Commerce                        | 04-100-432302-0000-45609 | 6,000.00   | 6,000.00   | 6,000.00   | 6,000.00   | 6,000.00   |
| <b>Total Community Development Other</b>   |                          | 254,104.00 | 290,543.00 | 298,125.00 | 297,276.00 | 343,271.00 |

|                                        |    |            |    |              |    |            |    |            |    |            |
|----------------------------------------|----|------------|----|--------------|----|------------|----|------------|----|------------|
| Total Community Planning & Development | \$ | 553,247.66 | \$ | 1,379,443.73 | \$ | 650,763.00 | \$ | 631,848.00 | \$ | 665,493.00 |
|----------------------------------------|----|------------|----|--------------|----|------------|----|------------|----|------------|

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND EXPENDITURES**

**Public Works**

|                                         | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|-----------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Salaries                                | 04-100-441300-0000-41100 | 221,034.19           | 272,932.98           | 122,325.00           | 130,848.00           | 176,023.00           |
| Salaries-OT (includes special events)   | 04-100-441300-0000-41120 | -                    | -                    | 8,443.00             | 7,844.00             | 9,452.00             |
| FICA                                    | 04-100-441300-0000-42100 | 16,594.22            | 20,495.73            | 10,461.00            | 11,096.00            | 14,838.00            |
| VRSRS                                   | 04-100-441300-0000-42200 | 17,331.79            | 25,978.79            | 13,047.00            | 13,145.00            | 17,732.00            |
| Disability                              | 04-100-441300-0000-42210 | 2,308.53             | 2,329.83             | 266.00               | 266.00               | 300.00               |
| Health                                  | 04-100-441300-0000-42300 | 35,933.70            | 26,539.82            | 21,485.00            | 25,241.00            | 30,463.00            |
| GIS                                     | 04-100-441300-0000-43001 | -                    | -                    | 1,100.00             | 3,500.00             | 3,500.00             |
| Site Plan Review                        | 04-100-441300-0000-43141 | 4,050.00             | 5,479.50             | 1,500.00             | 3,500.00             | 3,500.00             |
| Professional Services                   | 04-100-441300-0000-43152 | 8,099.50             | 28,827.50            | 25,000.00            | 35,000.00            | 35,000.00            |
| Shared Services-IOW Inspection Services | 04-100-441300-0000-43143 | -                    | -                    | -                    | -                    | -                    |
| Contractual                             | 04-100-441300-0000-43320 | 6,299.10             | 10,087.01            | 4,250.00             | 6,500.00             | 6,500.00             |
| Trash Collection                        | 04-100-441300-0000-43330 | 219,637.01           | 232,821.85           | 253,776.00           | 265,000.00           | 265,000.00           |
| Recycling                               | 04-100-441300-0000-43340 | 132,762.46           | 66,440.90            | 3,500.00             | -                    | -                    |
| Street Lights                           | 04-100-441300-0000-45101 | 1,112.06             | 1,226.28             | 2,500.00             | 2,500.00             | 3,000.00             |
| Communications                          | 04-100-441300-0000-45200 | 10,790.00            | 10,755.08            | 6,000.00             | 8,000.00             | 8,000.00             |
| Insurance                               | 04-100-441300-0000-45300 | 8,692.00             | 8,383.80             | 5,070.00             | 5,650.00             | 5,650.00             |
| Travel & Training                       | 04-100-441300-0000-45500 | 1,163.68             | 4,162.49             | 4,500.00             | 4,500.00             | 4,500.00             |
| Safety Meetings/Safety Expenses         | 04-100-441300-0000-45520 | 738.03               | 3,185.49             | 1,250.00             | 1,250.00             | 1,250.00             |
| Accreditation                           | 04-100-441300-0000-45521 | -                    | -                    | -                    | 15,000.00            | 15,000.00            |
| Other                                   | 04-100-441300-0000-45804 | 817.06               | 1,440.82             | 1,375.00             | 2,500.00             | 2,500.00             |
| Dues & Subscriptions                    | 04-100-441300-0000-45810 | 1,149.00             | 2,409.28             | 2,025.00             | 2,050.00             | 2,050.00             |
| Materials & Supplies                    | 04-100-441300-0000-46001 | 8,251.02             | 3,115.02             | 4,500.00             | 5,000.00             | 5,000.00             |
| Computer & Technology                   | 04-100-441300-0000-46005 | -                    | -                    | -                    | 5,000.00             | 5,000.00             |
| Repairs & Maintenance                   | 04-100-441300-0000-46007 | 5,819.75             | 9,420.23             | 7,500.00             | 7,500.00             | 7,500.00             |
| Gas                                     | 04-100-441300-0000-46008 | 8,444.14             | 7,797.72             | 4,500.00             | 5,500.00             | 5,500.00             |
| Uniforms                                | 04-100-441300-0000-46011 | 997.39               | 808.30               | 2,700.00             | 4,000.00             | 4,000.00             |
| Litter Control Grant Expense            | 04-100-441300-0000-46012 | 1,946.95             | 1,762.38             | 3,132.00             | 3,000.00             | 3,000.00             |
| COVID-19 Expenses                       | 04-100-441300-0000-46018 | 160.71               | 1,293.52             | -                    | -                    | -                    |
| ARPA Expenses                           | 04-100-441300-0000-46019 | -                    | -                    | -                    | 850,000.00           | -                    |
| Capital Expenditures                    | 04-100-441300-0000-48100 | 949,618.62           | 190,252.76           | 1,052,912.00         | 232,000.00           | 100,000.00           |
| - New Streetlights                      |                          |                      |                      |                      |                      | 40,000.00            |
| - Lakeside Emergency Exit               |                          |                      |                      |                      |                      | 55,000.00            |
| <b>Total Public Works</b>               |                          | <b>1,663,750.91</b>  | <b>937,947.08</b>    | <b>1,563,117.00</b>  | <b>1,655,390.00</b>  | <b>829,258.00</b>    |

**Miscellaneous Public Works**

|                                   |                          |              |              |              |              |            |
|-----------------------------------|--------------------------|--------------|--------------|--------------|--------------|------------|
| Waterworks Dam -professional fees | 04-100-471350-0000-43152 | 17,353.18    | 63,767.73    | 125,000.00   | 125,000.00   | 125,000.00 |
| Waterworks Dam-(decomission?)     |                          |              |              |              |              | -          |
| Total Miscellaneous Public Works  |                          | 17,353.18    | 63,767.73    | 125,000.00   | 125,000.00   | 125,000.00 |
| Total Public Works Expenses       |                          | 1,681,104.09 | 1,001,714.81 | 1,688,117.00 | 1,780,390.00 | 954,258.00 |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND EXPENDITURES**

**Public Buildings**

|                               |                             | <b>FY 2019-20</b> | <b>FY 2020-21</b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> |
|-------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                               | <b>MUNIS ACCOUNT NUMBER</b> | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Budget</b>     | <b>Budget</b>     |
| Salaries-Part Time            | 04-100-443200-0000-41110    | 29,600.08         | 28,685.71         | 32,287.00         | 37,120.00         | 37,120.00         |
| FICA                          | 04-100-443200-0000-42100    | 2,278.29          | 2,212.86          | 2,583.00          | 2,970.00          | 3,137.00          |
| Professional Services         | 04-100-443200-0000-43152    | 17,625.00         | -                 | 25,000.00         | 25,000.00         | 100,000.00        |
| Contractual                   | 04-100-443200-0000-43300    | 19,421.18         | 14,418.38         | 25,000.00         | 40,000.00         | 40,000.00         |
| Utilities                     | 04-100-443200-0000-45100    | 42,907.89         | 43,219.61         | 50,000.00         | 60,000.00         | 60,000.00         |
| Communications                | 04-100-443200-0000-45200    | 1,584.47          | 1,933.73          | 2,200.00          | 2,200.00          | 2,200.00          |
| Insurance                     | 04-100-443200-0000-45300    | 9,800.00          | 10,051.24         | 12,000.00         | 13,370.00         | 13,370.00         |
| Other                         | 04-100-443200-0000-45804    | 624.69            | 418.47            | 500.00            | 500.00            | 500.00            |
| Materials & Supplies          | 04-100-443200-0000-46001    | 592.33            | 384.26            | 2,500.00          | 2,500.00          | 2,500.00          |
| Computer & Technology         | 04-100-443200-0000-46005    | 31,730.93         | 34,744.30         | 30,000.00         | 40,000.00         | 40,000.00         |
| Equipment Expense             | 04-100-443200-0000-46006    | -                 | 3,509.45          | -                 | -                 | -                 |
| Repairs & Maintenance         | 04-100-443200-0000-46007    | 69,746.80         | 49,628.59         | 160,000.00        | 178,344.00        | 413,344.00        |
| COVID-19 Expenses             | 04-100-443200-0000-46018    | 5,526.96          | 158,465.23        | -                 | -                 | -                 |
| Capital Expenditures          | 04-100-443200-0000-48100    | 427,511.78        | -                 | -                 | 400,000.00        | -                 |
| <b>Total Public Buildings</b> |                             | <b>658,950.40</b> | <b>347,671.83</b> | <b>342,070.00</b> | <b>802,004.00</b> | <b>712,171.00</b> |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND EXPENDITURES**

**Contributions**

|                                               | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|-----------------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>Parks, Recreation, and Cultural</u></b> |                          |                      |                      |                      |                      |                      |
| Isle of Wight Arts League                     | 04-100-432301-0000-45601 | 9,000.00             | 9,000.00             | 9,000.00             | 9,000.00             | 9,000.00             |
| Farmers Market                                | 04-100-432301-0000-45617 | 3,000.00             | 3,800.00             | 3,000.00             | 3,000.00             | 3,000.00             |
| Friends of the Library                        | 04-100-473100-0000-45605 | 4,500.00             | -                    | 3,550.00             | 3,627.00             | 2,965.00             |
| <b>Total Cultural Contributions</b>           |                          | <b>16,500.00</b>     | <b>12,800.00</b>     | <b>15,550.00</b>     | <b>15,627.00</b>     | <b>14,965.00</b>     |

**Contributions-Community Development**

|                                                  |                          |                   |                   |                  |                  |                  |
|--------------------------------------------------|--------------------------|-------------------|-------------------|------------------|------------------|------------------|
| Smithfield CHIP program                          | 04-100-432301-0000-43354 | 206.90            | 686.00            | -                | -                | -                |
| YMCA Projects                                    | 04-100-432302-0000-45603 | 50,000.00         | 50,000.00         | -                | -                | -                |
| Genieve Shelter                                  | 04-100-432302-0000-45606 | 7,920.00          | 7,920.00          | 7,920.00         | 10,500.00        | 9,000.00         |
| TRIAD                                            | 04-100-432302-0000-45611 | 1,650.00          | -                 | 1,650.00         | 1,650.00         | 1,650.00         |
| Christian Outreach                               | 04-100-432302-0000-45620 | 12,650.00         | 25,000.00         | 12,650.00        | 12,650.00        | 12,650.00        |
| Western Tidewater Free Clinic                    | 04-100-432302-0000-45632 | 40,560.00         | 45,791.00         | 23,000.00        | 35,100.00        | 24,490.00        |
| Old Courthouse Contribution                      | 04-100-472500-0000-45613 | 4,400.00          | 4,400.00          | 4,400.00         | 5,000.00         | 5,000.00         |
| <b>Total Contributions-Community Development</b> |                          | <b>117,386.90</b> | <b>133,797.00</b> | <b>49,620.00</b> | <b>64,900.00</b> | <b>52,790.00</b> |
| <b>TOTAL CONTRIBUTIONS</b>                       |                          | <b>133,886.90</b> | <b>146,597.00</b> | <b>65,170.00</b> | <b>80,527.00</b> | <b>67,755.00</b> |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND EXPENDITURES**

**Non-Departmental**

|                                     |                          | FY 2019-20        | FY 2020-21          | FY 2021-22       | FY 2022-23       | FY 2023-24       |
|-------------------------------------|--------------------------|-------------------|---------------------|------------------|------------------|------------------|
|                                     | MUNIS ACCOUNT NUMBER     | Actual            | Actual              | Budget           | Budget           | Budget           |
| <b>OPERATING/CAPITAL RESERVE</b>    |                          |                   |                     |                  |                  |                  |
| Appropriation to Reserves           |                          | 173,448.86        | 1,789,960.78        | -                | -                | -                |
| Tax Relief for the Elderly/Veterans | 04-100-491100-0000-45804 | 106,156.44        | 63,603.22           | 67,570.00        | 79,028.00        | 80,000.00        |
| <b>TOTAL NON DEPARTMENTAL</b>       |                          | <b>279,605.30</b> | <b>1,853,564.00</b> | <b>67,570.00</b> | <b>79,028.00</b> | <b>80,000.00</b> |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**GENERAL FUND EXPENDITURES**

**Debt Service**

|                                         | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|-----------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Principal Retirement</b>             |                          |                      |                      |                      |                      |                      |
| Public Building Acquisition             | 04-100-495500-0000-49501 | -                    | -                    | -                    | -                    | -                    |
| Police Evidence Building                | 04-100-495500-0000-49509 | 55,291.32            | 57,032.33            | 57,030.00            | 50,331.00            | 50,331.00            |
| New Debt-Multiple projects              | 04-100-495500-0000-49512 | 277,779.66           | 3,905,384.52         | -                    | -                    | -                    |
| Capital Lease- Ball Field Equipment     | 04-100-495500-0000-49514 | 7,188.18             | 3,717.02             | -                    | -                    | -                    |
| Capital Lease Finance-Siemen's Security | 04-100-495500-0000-49516 | 9,150.00             | -                    | -                    | -                    | -                    |
| Public Safety Radio System              | 04-100-495500-0000-49518 | 48,234.01            | 49,030.36            | 49,840.00            | 47,896.00            | 47,896.00            |
| Taser Plan PD                           | 04-100-495500-0000-49520 | -                    | -                    | 12,240.00            | -                    | -                    |
| Police Vehicles                         | 04-100-495500-0000-49523 | -                    | 10,775.19            | 90,200.00            | 94,252.00            | 95,000.00            |
| GO Bond 2020A2                          | 04-100-495500-0000-49521 | -                    | 236,385.00           | 293,859.00           | 299,421.00           | 304,056.00           |
| <b>Interest and fiscal charges</b>      |                          |                      |                      |                      |                      |                      |
| Public Building Acquisition             | 04-100-495500-0000-49502 | -                    | -                    | -                    | -                    | -                    |
| Police Evidence Building                | 04-100-495500-0000-49510 | 6,066.24             | 4,325.23             | 2,510.00             | 685.00               | -                    |
| New Debt-Multiple projects              | 04-100-495500-0000-49513 | 78,283.99            | 24,492.37            | -                    | -                    | -                    |
| Capital Lease- Ball Field Equipment     | 04-100-495500-0000-49515 | 358.09               | 49.95                | -                    | -                    | -                    |
| Public Safety Radio System              | 04-100-495500-0000-49519 | 3,219.45             | 2,423.10             | 1,614.00             | 33.00                | -                    |
| Police Vehicles                         | 04-100-495500-0000-49524 | -                    | 2,095.93             | -                    | 18,442.00            | 19,000.00            |
| GO Bond 2020A2                          | 04-100-495500-0000-49522 | -                    | 59,010.98            | 59,700.00            | 53,550.00            | 49,702.00            |
| <b>Total Debt Service</b>               |                          | <b>485,570.94</b>    | <b>4,354,721.98</b>  | <b>566,993.00</b>    | <b>564,610.00</b>    | <b>565,985.00</b>    |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**WATER FUND**

5/1/2023

**WATER FUND**

|                                               | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|-----------------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>WATER REVENUES</b>                         |                          |                      |                      |                      |                      |                      |
| Water Sales                                   | 03-005-342060-0000-31101 | 1,449,120.33         | 1,517,330.38         | 1,478,852.00         | 1,562,975.00         | 1,562,975.00         |
| Debt Service Revenue                          | 03-005-342060-0000-31109 | 255,276.32           | 257,094.32           | 257,000.00           | 259,400.00           | 259,400.00           |
| Availability Fees                             | 03-005-342060-0000-31102 | 75,660.00            | 160,480.00           | 122,400.00           | 163,200.00           | 175,000.00           |
| Connection fees                               | 03-005-342060-0000-31104 | 17,700.00            | 38,940.00            | 29,700.00            | 39,600.00            | 45,000.00            |
| Application Fees                              | 03-005-342060-0000-31106 | 9,162.50             | 9,178.00             | 10,000.00            | 10,000.00            | 10,000.00            |
| Interest Revenue                              | 03-005-342060-0000-31501 | 30,377.71            | 5,829.08             | 6,500.00             | 6,500.00             | 6,500.00             |
| ARPA Revenue                                  |                          | -                    |                      |                      | 750,000.00           |                      |
| Contributions from IOW                        | 03-005-342060-0000-31628 | -                    | -                    | 87,500.00            | -                    |                      |
| Appropriated fund balance for budget-reserves | n/a                      | 343,852.65           | 877,620.32           | 1,063,398.00         | 993,633.00           | 217,449.00           |
| <b>Total Water Revenues</b>                   |                          | <b>2,186,179.29</b>  | <b>3,520,669.73</b>  | <b>3,055,350.00</b>  | <b>3,785,308.00</b>  | <b>2,276,324.00</b>  |

|                                       | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|---------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>WATER EXPENSES</b>                 |                          |                      |                      |                      |                      |                      |
| Salaries                              | 04-005-442060-0000-41100 | 413,805.50           | 410,468.86           | 411,391.00           | 465,892.00           | 531,655.00           |
| FICA                                  | 04-005-442060-0000-42100 | 30,115.02            | 30,341.73            | 32,911.00            | 37,272.00            | 42,533.00            |
| VSRS                                  | 04-005-442060-0000-42200 | 37,119.49            | 67,890.39            | 39,151.00            | 41,817.00            | 48,279.00            |
| Health                                | 04-005-442060-0000-42300 | 53,931.52            | 57,955.30            | 61,719.00            | 86,644.00            | 86,924.00            |
| Audit                                 | 04-005-442060-0000-43120 | 6,625.00             | 7,062.50             | 7,500.00             | 7,500.00             | 8,750.00             |
| Legal                                 | 04-005-442060-0000-43150 | 7,983.64             | 5,943.43             | 10,000.00            | 10,000.00            | 10,000.00            |
| Professional Services                 | 04-005-442060-0000-43152 | 7,023.36             | 23,822.49            | 32,000.00            | 32,000.00            | 32,000.00            |
| Contractual                           | 04-005-442060-0000-43320 | 8,316.38             | 9,021.40             | 15,000.00            | 15,000.00            | 15,000.00            |
| Regional Water Supply Study           | 04-005-442060-0000-43998 | 3,926.00             | 4,172.00             | 4,223.00             | 4,283.00             | 1,283.00             |
| Data Processing                       | 04-005-442060-0000-44100 | 14,185.81            | 13,226.76            | 15,000.00            | 15,000.00            | 15,000.00            |
| Utilities                             | 04-005-442060-0000-45100 | 1,930.44             | 2,028.57             | 3,000.00             | 3,000.00             | 3,000.00             |
| Communications                        | 04-005-442060-0000-45200 | 10,039.56            | 11,413.99            | 11,500.00            | 12,000.00            | 12,000.00            |
| Insurance                             | 04-005-442060-0000-45300 | 31,132.00            | 30,728.60            | 36,315.00            | 40,000.00            | 40,000.00            |
| Materials & Supplies                  | 04-005-442060-0000-45400 | 71,597.64            | 73,296.92            | 135,000.00           | 150,000.00           | 150,000.00           |
| Travel and Training                   | 04-005-442060-0000-45500 | 2,267.84             | (51.99)              | 5,000.00             | 5,000.00             | 5,000.00             |
| Other Expense                         | 04-005-442060-0000-45804 | 9,309.39             | 9,960.06             | 15,000.00            | 15,000.00            | 15,000.00            |
| Dues & Subscriptions                  | 04-005-442060-0000-45810 | 1,116.82             | 1,655.00             | 1,500.00             | 2,000.00             | 2,000.00             |
| Bank service charges-credit card fees | 04-005-442060-0000-45813 | 1,272.88             | 925.40               | 1,200.00             | 1,200.00             | 1,200.00             |
| Equipment Expense                     | 04-005-442060-0000-46006 | -                    | 1,598.03             | 4,000.00             | 4,000.00             | 4,000.00             |
| Maintenance & Repairs                 | 04-005-442060-0000-46007 | 43,061.08            | 27,117.59            | 40,000.00            | 75,000.00            | 75,000.00            |
| Fuel                                  | 04-005-442060-0000-46008 | 9,234.43             | 11,498.65            | 17,000.00            | 20,000.00            | 20,000.00            |
| Vehicle Maintenance                   | 04-005-442060-0000-46009 | 3,192.86             | 5,559.41             | 3,500.00             | 4,000.00             | 4,000.00             |
| Uniforms                              | 04-005-442060-0000-46011 | 3,722.85             | 3,294.81             | 3,400.00             | 4,000.00             | 4,000.00             |
| ARPA Capital                          | 04-005-442060-0000-46018 |                      |                      |                      | 750,000.00           |                      |

## WATER FUND

5/1/2023

|                                 |                          | FY 2019-20          | FY 2020-21          | FY 2021-22          | FY 2022-23          | FY 2023-24          |
|---------------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                 | MUNIS ACCOUNT NUMBER     | Actual              | Actual              | Budget              | Budget              | Budget              |
| <b>RO Annual costs</b>          |                          |                     |                     |                     |                     |                     |
| Contract Services               | 04-005-442061-0000-43300 | 4,334.00            | 4,377.25            | 10,000.00           | 15,000.00           | 15,000.00           |
| Power                           | 04-005-442061-0000-45100 | 107,125.46          | 100,495.82          | 110,000.00          | 115,000.00          | 115,000.00          |
| HRSD                            | 04-005-442061-0000-45102 | 310,526.48          | 310,905.94          | 353,160.00          | 375,000.00          | 400,000.00          |
| Communication                   | 04-005-442061-0000-45200 | 9,648.43            | 9,234.11            | 9,300.00            | 10,000.00           | 10,000.00           |
| Supplies                        | 04-005-442061-0000-45400 | 29,342.59           | 17,058.17           | 30,000.00           | 30,200.00           | 30,200.00           |
| Chemicals                       | 04-005-442061-0000-45413 | 71,220.77           | 72,370.47           | 75,000.00           | 100,000.00          | 150,000.00          |
| Travel and training             | 04-005-442061-0000-45500 | 679.20              | 292.01              | 4,000.00            | 4,000.00            | 4,000.00            |
| Miscellaneous                   | 04-005-442061-0000-45804 | 1,228.00            | 204.58              | -                   | 500.00              | 500.00              |
| Dues & Subscriptions            | 04-005-442061-0000-45810 | 75.49               | 1,468.00            | 1,600.00            | 2,000.00            | 2,000.00            |
| Maintenance and Repairs         | 04-005-442061-0000-46007 | 44,978.03           | 98,471.65           | 85,000.00           | 90,000.00           | 90,000.00           |
| Vehicle Maintenance             | 04-005-442061-0000-46009 | 3,027.33            | 924.67              | 3,500.00            | 3,000.00            | 3,000.00            |
| Debt Service                    | 04-005-442060-0000-49000 | 288,706.05          | 315,258.84          | 196,045.00          | 330,000.00          | 330,000.00          |
| Depreciation Expense            | 04-005-442060-0000-49102 | 347,845.66          | 366,246.94          | 427,435.00          | 450,000.00          | -                   |
| Capital Expenditures            | balance sheet            | 52,790.00           | 719,620.38          | 845,000.00          | 460,000.00          |                     |
| <b>Total Water Expenditures</b> |                          | <b>2,186,179.29</b> | <b>3,520,669.73</b> | <b>3,055,350.00</b> | <b>3,785,308.00</b> | <b>2,276,324.00</b> |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**SEWER FUND**

| SEWER FUND                           |                          |                      |                      |                      |                      |                      |
|--------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                      | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
| <b>SEWER REVENUES</b>                |                          |                      |                      |                      |                      |                      |
| Sewer Charges                        | 03-004-342070-0000-31101 | 680,299.22           | 725,108.99           | 707,401.00           | 730,000.00           | 730,000.00           |
| Availability Fees                    | 03-004-342070-0000-31102 | 113,720.00           | 247,200.00           | 185,400.00           | 247,200.00           | 247,200.00           |
| Connection fees                      | 03-004-342070-0000-31104 | 43,500.00            | 94,800.00            | 71,100.00            | 94,800.00            | 94,800.00            |
| Interest Revenue                     | 03-004-342070-0000-31501 | 10,867.27            | 6,820.68             | 7,000.00             | 7,000.00             | 7,000.00             |
| Sewer Compliance Fee                 | 03-004-342070-0000-31608 | 401,391.34           | 404,987.21           | 405,270.00           | 408,125.00           | 408,125.00           |
| ARPA Funding                         | 03-004-342070-0000-31619 |                      |                      |                      | 305,000.00           |                      |
| Appropriated fund balance for budget | Balance Sheet            | 94,851.56            | 538,848.89           | 585,059.00           | 793,010.00           |                      |
| <b>Total Sewer Revenue</b>           |                          | 1,375,977.12         | 2,591,565.08         | 1,961,230.00         | 2,585,135.00         | 1,487,125.00         |

| SEWER FUND                      |                                |              |              |              |              |              |
|---------------------------------|--------------------------------|--------------|--------------|--------------|--------------|--------------|
|                                 |                                | FY 2019-20   | FY 2020-21   | FY 2021-22   | FY 2022-23   | FY 2023-24   |
| MUNIS ACCOUNT NUMBER            |                                | Actual       | Actual       | Budget       | Budget       | Budget       |
|                                 |                                | FY 2019-20   | FY 2020-21   | FY 2021-22   | FY 2022-23   | FY 2023-24   |
| MUNIS ACCOUNT NUMBER            |                                | Actual       | Actual       | Budget       | Budget       | Budget       |
| <b>SEWER EXPENSES</b>           |                                |              |              |              |              |              |
| Salaries                        | 04-004-442070-0000-41100       | 257,070.54   | 260,328.63   | 269,863.00   | 319,944.00   | 359,848.00   |
| FICA                            | 04-004-442070-0000-42100       | 18,649.55    | 19,241.84    | 21,589.00    | 25,596.00    | 28,788.00    |
| VSRS                            | 04-004-442070-0000-42200       | 40,012.86    | 48,709.17    | 26,973.00    | 29,858.00    | 33,767.00    |
| Health                          | 04-004-442070-0000-42300       | 32,416.80    | 36,171.19    | 36,023.00    | 51,007.00    | 53,314.00    |
| VAC Truck Repairs & Maintenance | 04-004-442070-0000-43107       | 5,384.65     | 6,618.14     | 7,500.00     | 5,000.00     | 5,000.00     |
| Audit                           | 04-004-442070-0000-43120       | 6,625.00     | 7,062.50     | 7,500.00     | 7,500.00     | 8,750.00     |
| Legal                           | 04-004-442070-0000-43150       | 7,983.64     | 5,462.19     | 10,000.00    | 10,000.00    | 10,000.00    |
| Professional Fees               | 04-004-442070-0000-43152       | 14,519.64    | 7,863.13     | 30,000.00    | 40,000.00    | 40,000.00    |
| Contractual                     | 04-004-442070-0000-43300,43320 | 4,014.29     | 4,644.80     | 4,000.00     | 4,500.00     | 4,500.00     |
| HRPDC sewer programs            | 04-004-442070-0000-43997       | 835.00       | 801.00       | 737.00       | 780.00       | 780.00       |
| Data Processing                 | 04-004-442070-0000-44100       | 14,185.81    | 13,226.76    | 15,000.00    | 15,000.00    | 15,000.00    |
| Utilities                       | 04-004-442070-0000-45100       | 39,549.43    | 41,310.38    | 45,000.00    | 50,000.00    | 48,000.00    |
| Communications                  | 04-004-442070-0000-45200       | 9,821.97     | 10,608.29    | 12,000.00    | 13,000.00    | 13,000.00    |
| SCADA Expenses                  | 04-004-442070-0000-45204       | (176.71)     | 1,674.00     | 15,000.00    | 15,000.00    | 15,000.00    |
| Insurance                       | 04-004-442070-0000-45300       | 15,824.00    | 15,523.04    | 18,500.00    | 19,000.00    | 19,000.00    |
| Materials & Supplies            | 04-004-442070-0000-45400       | 41,992.54    | 23,144.14    | 55,000.00    | 65,000.00    | 65,000.00    |
| Travel & Training               | 04-004-442070-0000-45500       | 150.00       | 183.01       | 5,000.00     | 5,000.00     | 5,000.00     |
| Miscellaneous                   | 04-004-442070-0000-45804       | 149.64       | 150.81       | 1,200.00     | 1,200.00     | 1,200.00     |
| Dues & Subscriptions            | 04-004-442070-0000-45810       | 210.98       | 125.00       | 200.00       | 200.00       | 200.00       |
| Bank charges                    | 04-004-442070-0000-45813       | -            | -            | 30.00        | 50.00        | 50.00        |
| Equipment Expense               | 04-004-442070-0000-46006       | -            | 1,598.03     | 52,500.00    | 60,000.00    | 60,000.00    |
| Maintenance & Repairs           | 04-004-442070-0000-46007       | 113,623.59   | 91,249.34    | 175,000.00   | 175,000.00   | 175,000.00   |
| Fuel                            | 04-004-442070-0000-46008       | 5,732.56     | 7,037.27     | 10,000.00    | 15,000.00    | 15,000.00    |
| Vehicle Maintenance             | 04-004-442070-0000-46009       | 3,608.16     | 6,384.39     | 4,000.00     | 5,000.00     | 5,000.00     |
| Uniforms                        | 04-004-442070-0000-46011       | 2,501.84     | 2,531.30     | 2,900.00     | 3,500.00     | 3,500.00     |
| Pump Replacement & Conditioning | 04-004-442070-0000-46015       | 61,002.98    | 88,443.84    | 150,000.00   | 150,000.00   | 150,000.00   |
| ARPA                            | 04-004-442070-0000-46019       |              |              |              | 305,000.00   |              |
| Debt Service                    | 04-004-442070-0000-49000       | 106,109.53   | 111,535.22   | 219,350.00   | 250,000.00   | 250,000.00   |
| Depreciation Expense            | 04-004-442070-0000-49102       | 364,445.11   | 370,667.33   | 391,365.00   | 400,000.00   | 2,428.00     |
| Capital Expenditures            | balance sheet                  | 209,733.72   | 1,379,994.48 | 375,000.00   | 544,000.00   | 100,000.00   |
| <b>Total Sewer Expenditures</b> |                                | 1,375,977.12 | 2,591,565.08 | 1,961,230.00 | 2,585,135.00 | 1,487,125.00 |

**Town of Smithfield**  
**FY2024 Proposed Operating Budget**  
**HIGHWAY FUND**

**Highway**

|                                   | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|-----------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>HIGHWAY REVENUES</b>           |                          |                      |                      |                      |                      |                      |
| Interest Income                   | 03-204-341200-0000-31501 | 188.14               | 240.31               | 250.00               | 250.00               | 250.00               |
| Insurance Recoveries              | 03-204-341200-0000-31603 | -                    | 24,792.38            | -                    | -                    | -                    |
| Revenue - Commwlth of VA          | 03-204-341200-0000-34060 | 1,247,245.48         | 1,289,244.12         | 1,289,244.00         | 1,311,487.00         | 1,513,850.00         |
| CARES Act                         |                          |                      | 334.74               |                      |                      |                      |
| Carryforward from prior years     | N/A                      | 184,545.68           | 71,721.48            | -                    | -                    | -                    |
| <b>Total Highway Fund Revenue</b> |                          | 1,431,979.30         | 1,386,333.03         | 1,289,494.00         | 1,311,737.00         | 1,514,100.00         |

|                                          | MUNIS ACCOUNT NUMBER     | FY 2019-20<br>Actual | FY 2020-21<br>Actual | FY 2021-22<br>Budget | FY 2022-23<br>Budget | FY 2023-24<br>Budget |
|------------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>HIGHWAY EXPENSES</b>                  |                          |                      |                      |                      |                      |                      |
| Salaries                                 | 04-204-441200-0000-41100 | 252,947.81           | 229,240.36           | 345,875.00           | 456,388.00           | 337,473.00           |
| FICA                                     | 04-204-441200-0000-42100 | 18,600.31            | 17,039.42            | 27,670.00            | 36,512.00            | 26,998.00            |
| VSRS                                     | 04-204-441200-0000-42200 | 14,284.94            | 23,388.03            | 35,093.00            | 44,208.00            | 32,503.00            |
| Health                                   | 04-204-441200-0000-42300 | 40,368.81            | 31,388.51            | 60,613.00            | 94,762.00            | 54,386.00            |
| Maintenance                              | 04-204-441200-0000-43104 | 659,880.76           | 861,110.39           | 557,261.00           | 388,663.00           | 850,040.00           |
| Grass                                    | 04-204-441200-0000-43105 | 13,520.12            | 5,526.62             | 20,000.00            | 20,000.00            | 20,000.00            |
| VAC Truck Repairs                        | 04-204-441200-0000-43107 | 2,275.96             | 1,653.35             | 2,500.00             | 2,500.00             | 2,000.00             |
| Professional services                    | 04-204-441200-0000-43152 | 2,034.75             | 19,810.10            | 5,000.00             | 10,000.00            | 10,000.00            |
| Contract Services                        | 04-204-441200-0000-43300 | -                    | 25,006.12            | -                    | -                    | -                    |
| Stormwater Management Program (regional) | 04-204-441200-0000-43999 | 3,158.00             | 3,109.00             | 2,982.00             | 3,004.00             | 5,000.00             |
| Street Lights                            | 04-204-441200-0000-45101 | 116,461.74           | 115,616.43           | 130,000.00           | 122,000.00           | 125,000.00           |
| Insurance                                | 04-204-441200-0000-45300 | 10,572.00            | 9,724.04             | 12,300.00            | 15,000.00            | 15,000.00            |
| Fuel                                     | 04-204-441200-0000-46008 | 7,134.36             | 6,510.94             | 14,000.00            | 14,000.00            | 20,000.00            |
| Vehicle Maintenance                      | 04-204-441200-0000-46009 | 9,355.62             | 9,100.40             | 10,000.00            | 12,000.00            | 12,000.00            |
| Uniforms                                 | 04-204-441200-0000-46011 | 3,062.44             | 1,910.83             | 3,700.00             | 3,700.00             | 3,700.00             |
| Capital Outlay                           | 04-204-441200-0000-48100 | -                    | 25,863.75            | 62,500.00            | 89,000.00            | -                    |
| Carryforward to next year                | N/A                      | 278,321.68           | -                    | -                    | -                    | -                    |
| <b>Total Highway Fund Expense</b>        |                          | 1,431,979.30         | 1,385,998.29         | 1,289,494.00         | 1,311,737.00         | 1,514,100.00         |