SMITHFIELD TOWN COUNCIL COMMITTEE AGENDA
February 24, 2025 at 3:00 PM

Public Comments

Public Safety - Members: Bowman (CH), Harris, Bebermeyer

1. Operational Update - Smithfield Police Department
   Alonzo Howell, Chief of Police
2. Operational Update - Smithfield Volunteer Fire Department
   Jeff Smith, Assistant Chief of Operations
3. Oporational Updates - Isle of Wight Volunteer Rescue Squad
   Brian Carroll, IOW Volunteer Rescue Squad

Immediately following the conclusion of the above meeting:

Finance - Members: Brooks, (CH), Harris, Butler

1. Funding Request for FY 2025/2026
   Laura Ross, Treasurer
2. January Financial Statements
   Laura Ross, Treasurer
3. January Cash Balances
   Laura Ross, Treasurer
4. Invoices Over $20,000 Requiring Council Authorization

a.	Lewis Construction of Virginia, Inc. - Sewer Lateral Repairs at 328 Grace Street	$ 25,537.50
b.	Kimley Horn Associates - Pinewood Heights	$ 55,474.74
c.	Robinson, Farmer, Cox Associates, PLLC	$ 42,200.00

Monday, February 24, 2025 @ 3:00 PM

Parks and Recreation Committee - Members: Bebermeyer (CH), Butler, Brooks

1. Share the Air Presentation
   Amy Novak, Director of Parks and Recreation

Immediately following the conclusion of the above meeting:

Public Buildings and Welfare - Members: Butler (CH), Harris, Cutler

1. Update on Proposed Changes to The Cottages at Battery by the Developer Brian Mullins
   Tammie Clary, Director of Planning and Community Developement

2. Pre-Public Hearing Discussion: Text Amendment Article 3.D.C of the Zoning Ordinance

Tammie Clary, Director of Planning and Community Developement

3. Pre-Public Hearing Discussion: Text Amendment - Article 2.W.2a and Article 2.K of the Zoning Ordinance

Tammie Clary, Director of Planning and Community Developement

4. Pre-Public Hearing Discussion: Text Amendment - Article 10.E.12 of the Zoning Ordinance

Tammie Clary, Director of Planning and Community Developement

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Additional Items Not Listed on Committee but will be on Council's March 2025 Agenda

- Recognize Randy Pack, Jim Collins, and Raynard Gibbs for serving the Citizens of the Town
- Approval of the Summary Minutes from Town Council on February 4th, 2025
- Appoint a Nominating Committee to fill the Expiring Term of Faye Seeley on the Board of Zoning Appeals

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TOWN COUNCIL COMMITTEES REPORT

ITEM: Operational Update - Smithfield Police Department

FROM: Alonzo Howell, Chief of Police

TOWN COUNCIL COMMITTEES REPORT

ITEM: Operational Update - Smithfield Volunteer Fire Department

FROM: Jeff Smith, Assistant Chief of Operations

TOWN COUNCIL COMMITTEES REPORT

ITEM: Oporational Updates - Isle of Wight Volunteer Rescue Squad

FROM: Brian Carroll, IOW Volunteer Rescue Squad

TOWN COUNCIL COMMITTEES REPORT

ITEM: Funding Request for FY 2025/2026

FROM: Laura Ross, Treasurer

SUBJECT:

Isle of Wight Christian Outreach
Isle of Wight Arts League

TOWN COUNCIL COMMITTEES REPORT

ITEM: January Financial Statements

FROM: Laura Ross, Treasurer

ATTACHMENTS:

Description	Type	Upload Date
January 2025 Financial Statements	Activity Report	2/18/2025
January 2025 Total Debt	Activity Report	2/18/2025

Town of Smithfield
Financial Statements
as of January 31, 2025
FY 24-25

TOWN OF SMITHFIELD

FY 2025 ADOPTED BUDGET SUMMARY GENERAL FUND

Preliminary

REVENUES Department	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Budget to Actual	Variance %
Real Property Taxes	3,918,280.00	-	1,198,163.49	2,720,116.51	30.58%
Other Local Taxes	4,872,700.00	-	2,326,650.46	2,546,049.54	47.75%
Licenses, permits, & fees	371,500.00	-	121,518.43	249,981.57	32.71%
Fines & Costs	50,000.00	-	22,186.64	27,813.36	44.37%
From Use of Money & Property	902,400.00	-	699,916.77	202,483.23	77.56%
Miscellaneous Revenues	130,000.00	-	206,985.18	(76,985.18)	159.22%
Governmental Virginia	649,169.00	-	480,360.65	168,808.35	74.00%
Governmental Federal	153,000.00	3,636,509.08	-	3,789,509.08	0.00%
Other financing sources	175,000.00	-	-	175,000.00	0.00%
Appropriated from Reserves	-	-	-	-	0.00%
TOTAL REVENUES	11,222,049.00	3,636,509.08	5,055,781.62	9,802,776.46	34.03%

EXPENSES Department	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Budget to Actual	Variance %
Town Council	212,425.00	19,993.03	128,496.51	103,921.52	55.29%
Town Manager	799,835.00	198,471.50	412,900.90	585,405.60	41.36%
Treasurer	880,428.00	292,571.43	555,113.31	617,886.12	47.32%
Public Safety	4,184,628.00	1,127,514.42	2,403,478.56	2,908,663.86	45.24%
Parks & Recreation	2,466,162.00	1,652,875.33	1,771,155.92	2,347,881.41	43.00%
Museum	274,511.00	-	164,781.66	109,729.34	60.03%
Community Development & Planning	1,004,981.00	121,615.37	271,372.08	855,224.29	24.09%
Public Works	1,025,687.00	96,037.61	352,602.74	769,121.87	31.43%
Public Buildings	455,877.00	16,105.02	205,476.82	266,505.20	43.53%
Contributions	67,024.00	-	27,848.00	39,176.00	41.55%
Non-Departmental	80,000.00	-	3,615.00	76,385.00	4.52%
Debt Service	467,281.00	-	256,515.36	210,765.64	54.90%
Contingency	-	-	-	-	0.00%
TOTAL EXPENSES	11,918,839.00	3,525,183.71	6,553,356.86	8,890,665.85	42.43%
NET INCOME/(LOSS)	(696,790.00)	111,325.37	(1,497,575.24)	-	-

Town of Smithfield
FY2025 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY
Preliminary

GENERAL GOVERNMENT REVENUES

REAL PROPERTY TAXES

	MUNIS ACCT #	FY 2024-25 Approved Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Real Estate - Current	03-100-311010-0000-30001	2,524,950.00		43,273.16	1	2,481,676.84	1.71%
Real Estate - Current Tax Relief for the Elderly/Veterans	03-100-311010-0000-30001	85,000.00		-	1	85,000.00	0.00%
Real Estate - Delinquent	03-100-311010-0000-30002	25,000.00		1,473.95	1	23,526.05	5.90%
Public Service-Real Estate Current	03-100-311020-0000-30001	43,000.00		43,209.11		(209.11)	100.49%
Public Service-Personal Property Current	03-100-311020-0000-30001	130.00		83.87		46.13	64.52%
Personal Property - Current	03-100-311030-0000-30001	1,162,200.00		1,018,459.11	2	143,740.89	87.63%
Personal Property - Delinquent	03-100-311030-0000-30002	25,000.00		59,262.41	2	(34,262.41)	237.05%
Penalty	03-100-311060-0000-30005	38,000.00		23,506.12		14,493.88	61.86%
Interest	03-100-311060-0000-30006	15,000.00		9,026.08		5,973.92	60.17%
Miscellaneous Receipts Over-Short	03-100-311060-0000-30007	-		(130.32)		130.32	0.00%
Total Real Property Taxes		3,918,280.00		1,198,163.49		2,720,116.51	30.58%

OTHER LOCAL TAXES

	MUNIS ACCT #	FY 2024-25 Approved Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Sales Tax	03-100-312010-0000-30009	700,000.00		340,687.56	3	359,312.44	48.67%
Utility Tax	03-100-312020-0000-31201	200,000.00		91,741.51	4	108,258.49	45.87%
Consumption Tax	03-100-312020-0000-31202	50,000.00		18,127.01	4	31,872.99	36.25%
Business Licenses	03-100-312030-0000-31208	515,000.00		64,999.23	5	450,000.77	12.62%
Business Licenses Penalty	03-100-312030-0000-31209	5,000.00		3,863.72		1,136.28	77.27%
Business Licenses Interest	03-100-312030-0000-31210	1,000.00		1,294.81		(294.81)	129.48%
Peg Channel Capital Fee	03-100-312040-0000-30054	1,700.00		641.30		1,058.70	37.72%
Bank Franchise Tax	03-100-312040-0000-31203	150,000.00		-	6	150,000.00	0.00%
Vehicle License	03-100-312050-0000-32020	245,000.00		234,917.62	7	10,082.38	95.88%
Cigarette Tax	03-100-312080-0000-31204	200,000.00		105,750.00	8	94,250.00	52.88%
Transient Occupancy Tax	03-100-312101-0000-31205	325,000.00		163,356.85	9	161,643.15	50.26%
Meals Tax-4.25%	03-100-312110-0000-31211	1,700,000.00		884,864.18	10	815,135.82	52.05%
Meals Tax-2%	03-100-312110-0000-31212	780,000.00		416,406.67	10	363,593.33	53.39%
Total Other Local Taxes		4,872,700.00		2,326,650.46		2,546,049.54	47.75%

TOTAL LOCAL TAX REVENUE		8,790,980.00		3,524,813.95		5,266,166.05	40.10%

PERMITS, FEES & LICENSES

	MUNIS ACCT #	FY 2024-25 Approved Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Permits & Other Licenses	03-100-313030-0000-30018-multiple accts	45,000.00		16,524.90	11	28,475.10	36.72%
Inspection Fees/Reinspection Fees-Subdivision	03-100-313030-0000-30030/30039	70,000.00		52,389.60	12	17,610.40	74.84%
Administrative Collection Fees-DMV Stops	03-100-311070-0000-31307	12,000.00		9,060.00		2,940.00	75.50%
Refuse Collection Fee	03-100-313030-0000-30038	240,000.00		33,593.93	13	206,406.07	14.00%
WC Dog Park Registration Fees	03-100-313030-0000-30043	-		-		-	0.00%
Consultant Review Fees	03-100-313030-0000-30028	4,500.00		9,950.00	14	(5,450.00)	221.11%
Total Permits, Fees & Licenses		371,500.00		121,518.43		249,981.57	32.71%

Town of Smithfield
FY2025 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY
Preliminary

	MUNIS ACCT #	FY 2024-25 Approved Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
GENERAL GOVERNMENT REVENUES							
FINES & FORFEITURES							
Fines & Costs	03-100-314010-0000-30055, 30058	50,000.00		22,186.64	15	27,813.36	44.37%
Total Fines & Forfeitures		50,000.00		22,186.64		27,813.36	44.37%
REVENUE FROM USE OF MONEY & PROPERTY							
General Fund Interest	03-100-315010-0000-31501	490,600.00		478,662.54	16	11,937.46	97.57%
Rentals	03-100-315020-0000-30110	65,000.00		35,566.91	17	29,433.09	54.72%
Smithfield Center Rentals	03-100-315020-0000-30111	190,000.00		86,482.11	17	103,517.89	45.52%
Windsor Castle Revenue (includes Manor House, Park Impa	03-100-315020-0000-30119	75,000.00		34,961.93	17	40,038.07	46.62%
Sports Complex Rentals	03-100-315020-0000-30120	33,000.00		27,012.50	17	5,987.50	81.86%
Kayak Rentals	03-100-315020-0000-30015	7,500.00		-	18	7,500.00	0.00%
Special Events	03-100-315020-0000-30013, 30014	20,000.00		21,664.00		(1,664.00)	108.32%
Fingerprinting Fees	03-100-318990-0000-30048	200.00		210.00		(10.00)	105.00%
Grass Cutting Reimbursement	03-100-318990-0000-30053	-		-		-	0.00%
Museum Admissions	03-100-315020-0000-30115	8,000.00		5,645.00	19	2,355.00	70.56%
Museum Gift Shop Sales	03-100-318990-0000-30016	12,000.00		8,402.78	19	3,597.22	70.02%
Museum Programs/Lecture Fees	03-100-318990-0000-30017	600.00		809.00	19	(209.00)	134.83%
Lease of Land	03-100-315020-0000-30017	500.00		500.00		-	100.00%
Total Revenue from use of money and property		902,400.00		699,916.77		202,483.23	77.56%
MISCELLANEOUS							
Other Revenue	03-100-318990-0000-31105, Multiple	4,000.00		3,754.78	20	245.22	93.87%
Virginia Municipal Group Safety Grant	03-100-318990-0000-31110	4,000.00		3,648.33		351.67	91.21%
Public Safety Contribution	03-100-318990-0000-31622	-		960.00		(960.00)	0.00%
Windsor Castle	03-100-318990-0000-31626	-				-	0.00%
Contributions-Museum	03-100-318990-0000-31632	92,000.00		98,655.96		(6,655.96)	107.23%
Contributions-Public Ball Fields	03-100-318990-0000-31635	30,000.00		30,000.00		-	100.00%
Contributions ST Stage	03-100-318990-0000-31636	-				-	0.00%
Luter Town Improvements Donation	03-100-318990-0000-31637						0.00%
Windsor Castle T-Mobile Grant	03-100-318990-0000-34026	-				-	0.00%
Insurance Recoveries	03-100-341010-0000-31599, 31603	-		2,054.11	21	(2,054.11)	0.00%
Sale of Land	03-100-341020-0000-31404	-		67,912.00	22	(67,912.00)	0.00%
Sale of Equipment/Buildings	03-100-341020-0000-31405	-			23	-	0.00%
Total Miscellaneous Revenue		130,000.00		206,985.18		(76,985.18)	159.22%
REVENUE FROM THE COMMONWEALTH							
Law Enforcement	03-100-322010-0000-34011	205,810.00		107,590.00	24	98,220.00	52.28%
Litter Control Grant	03-100-322010-0000-34010	3,300.00		6,171.00		(2,871.00)	187.00%
Asset Forfeiture	03-100-322010-0000-34007	-	-	-		-	0.00%
Communications Tax	03-100-322010-0000-34008	150,000.00		64,629.87	25	85,370.13	43.09%
Rolling Stock	03-100-322010-0000-34001	45.00		16.52		28.48	36.71%

Town of Smithfield
FY2025 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY
Preliminary

	MUNIS ACCT #	FY 2024-25 Approved Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
GENERAL GOVERNMENT REVENUES							
Rental Tax	03-100-322010-0000-34002	6,300.00		6,512.23		(212.23)	103.37%
PPTRA State Revenue	03-100-322010-0000-34014	240,795.00		240,794.89	26	0.11	100.00%
Fire Programs	03-100-322010-0000-34012	38,419.00		43,731.00		(5,312.00)	113.83%
Police Block Grants	03-100-322010-0000-34018	-				-	0.00%
DCJS ARPA Reimbursable Grant	03-100-322010-0000-34018					-	0.00%
P2P Sharing	03-100-322010-0000-34033	-				-	0.00%
State VTC Grant	03-100-322010-0000-34034	-				-	0.00%
State DMV Animal Friendly Plt	03-100-322010-0000-34035					-	0.00%
State TDO and ECO Reimbursable Funds	03-100-322010-0000-34036	-				-	0.00%
VCA Grant	03-100-322010-0000-34005	4,500.00		4,500.00		-	100.00%
Urban Fund Projects				6,415.14			0.00%
Benns Church/Route 258/Route 10 Bypass interse	03-100-322010-0000-34020	-				-	0.00%
Smithfield to Nike Trail Park-Segment 3-Alt Analysi	03-100-322010-0000-34020	-				-	0.00%
Total State Revenue		649,169.00		480,360.65		175,223.49	74.00%
REVENUE FROM THE FEDERAL GOVERNMENT							
FEMA - Great Springs Project	03-100-331010-0000-35018	-	-	-		-	0.00%
ARPA Revenues	03-100-331010-0000-35026	-	3,636,509.08	-		3,636,509.08	0.00%
Federal Highway Grant		136,000.00	-	-		136,000.00	0.00%
Law Enforcement	03-100-331010-0000-35003, 35009	17,000.00	-	-		17,000.00	0.00%
Urban Fund Projects							0.00%
Smithfield to Nike Trail Park-Segment 3-Alt Analysi	03-100-331010-0000-35008	-		-		-	0.00%
Pinewood Heights CDBG Relocation Grant Phase IV	03-100-331010-0000-35002	-		-		-	0.00%
Total Federal Revenue		153,000.00	3,636,509.08	-	27	3,789,509.08	0.00%
OTHER FINANCING SOURCES							
Other Financing Sources-Capital Lease Acquisition	03-100-341040-0000-39004	175,000.00				175,000.00	0.00%
(Enterprise Vehicle Leasing)							
Total Other Financing Sources		175,000.00		-		175,000.00	0.00%
APPROPRIATED FROM RESERVES		$ -	$ -	$ -		-	0.00%
TOTAL GENERAL FUND REVENUES		11,222,049.00	3,636,509.08	5,055,781.62		9,809,191.60	34.03%

GENERAL FUND NOTES AS OF JANUARY 31, 2025		
Revenues		
1	Current/Delinquent Real Estate Tax	Real Estate Taxes will be due in June 2025. In the prior year, they were due in installments
2	Current/Delinquent PP Tax	PP Billed 1,683,260 on 10/29/24 and there were 5,786 bills sent out
		Collections this year are 65,550 higher than for the same period in the prior year.
3	Sales Tax	IOW Finally remitted four months of payments totaling 237,459.
		The payments that are received were for sales July - October. There is normally a three month lag.
		However they were very behind in getting the payments to us.
4	Consumption/Utility Taxes	13,979 higher than prior year for both Utility and Consumption taxes.
		This is comprised of Columbia Gas and Dominion Energy. Columbia Gas did not remit anything for Dec nor Jan.
5	Business licenses	Due in April
6	Bank Franchise Taxes	Due June 2025
7	Vehicle licenses	Billed with personal property taxes and due in December 2024. This year's revenue is 36,811
		higher than the same period in the prior year.
8	Cigarette Taxes	We had a large sale of tax stamps 14,100 in Dec.
9	Transient Occupancy	74,333 higher than prior year at the same period
		The majority comes from Smithfield Station 83,746 and Hampton Inn 143,911
10	Meals Tax	391,470 higher than the prior year at the same period.
		Largest Remitters to date: 163,196 was McDonald's, 184,638 from Smithfield Station and 95,340 from Cockeyed
		Rooster.
11	Permits & Fees	16,155 less than prior year same period.
		11,040 of the total collected to date is zoning permits
12	Inspection fees	66,437 lower than prior year same period
13	Refuse Collection Fees	Lower than prior year, since we are billing annually. This is collected with RE Tax.
14	Review Fees	Majority of this is Napolitano Home for Mallory Phase B 9,650
15	Fines & Costs	6,200 higher than prior year same period

GENERAL FUND NOTES AS OF JANUARY 31, 2025		
16	General Fund interest	46,339 interest during the January period. Total GF Interest for the FY to date is 478,663 or 97.57% of budgeted amount.
17	Parks & Rec Rentals	4,485 higher than prior year primarily Smithfield Center Rentals.
18	Kayak Rentals	
19	Museum revenues	Gift shop sales are lower by 1,441 compared to prior year.
20	Other Revenue	Returned check charges, refunds on commercial loans, checks voided
21	Insurance Recoveries	Less this year compared to prior year of 17,000
22	Sale of Land	Pinewood heights remaining lots
23	Sales of Equipment/Buildings	
24	Revenues from the State-Law Enforcement	3,718 than prior year do to 599 funds.
25	Communications Tax	12,000 higher than prior year
26	PPTRA State Revenue	Same each year
27	Total Federal Revenue	per Oct 2024 ARPA Obligations Appropriation Resolution (GF plus $9,845.92 to Utilities fund 006 Water Dept totals amount of resolution on $3,646,355)
Expenses		
29	Salaries/fica	Per resolution dated October 28, 2024 2,300,000 of salary expense will be ARPA through 12/31/24. See line:
		"ARPA Payroll" on each expense sheet.
30	Insurance	

GENERAL FUND NOTES AS OF JANUARY 31, 2025		
	TOWN COUNCIL	
32	Professional Services	None so far this year
	TOWN MANAGER	
31	Dues & Subscriptions	Tracking the same as the prior year same period
33	Computer & Technology Expenses	Tracking 2,086 higher than prior year. Dell
	TREASURER	
34	Service Contracts	72,000 less prior year same period. We moved one consultant into a perm position and stopped spending so much
		time on Munis.
31	Dues & Subscriptions	Less this year because some charges for Munis were put into the correct GL.
35	Bank Charges	We are offsetting fees with bank balances
	POLICE DEPARTMENT	
31	Dues & Subscriptions	
36	LODA	With the approval of the state budget for fiscal years 2025-2026, Line of Duty Death and Health Benefits Trust Fund
		(LODA Fund) premiums will increase to $1,015 per full-time equivalent employees, effective July 1, 2024.
		By statute, LODA Fund benefits are funded on a "pay-as-you-go" basis, covering the health care premiums
		for current beneficiaries as well as projected costs of any new death and other benefit claims.
37	Computer & Technology	Computer purchase $3,199 and contract $2,063
38	Radio & Equipment repairs	Tracking to half of last year
	PARKS & RECREATION	
31	Dues & Subscriptions	
39	Credit card processing expense	Tracking to prior year
40	Computer & Technology expenses	Lower than prio ryear
	SMITHFIELD CENTER	

GENERAL FUND NOTES AS OF JANUARY 31, 2025		
40	Computer & Technology expenses	Projector and projector upgrades of 35,168 this year
41	Advertising-SC	None spent this year
42	Repairs & Maintenance	6,000 more this year than prior. A Heat Exchanger 13,528 and Flooring 17,269 were primarily where this was.
43	ARPA	
	WINDSOR CASTLE PARK	
44	Equipment Expense	Higher than prior year due to: $34,311 John Deere Tractor/Gator and Hustler Super Z $14,254
45	ARPA	
47	Repairs & Maintenance	5,700 for pine trees
	WINDSOR CASTLE MANOR HOUSE	
46	Contracted Services	8,000 more this year than prior
47	Repairs & Maintenance	2,000 less than prior year
	LUTER SPORTS COMPLEX	
30	Insurance	
	MISCELLANEOUS-PARKS & REC	
49	Clontz Park	$1,400 less than prior year
50	Clontz Park ARPA	
51	Fireworks	Paid in full vs. installments. Total is higher than prior year.
	MUSEUM	
31	Dues & Subscriptions	
52	Gift Shop Expenses	In line with prior year
	COMMUNITY DEVELOPMENT OTHER	

GENERAL FUND NOTES AS OF JANUARY 31, 2025		
53	Hampton Roads Planning District Commission	In line with prior year same period. This is for regional water program. We pay quarterly.
	PUBLIC WORKS	
54	Repairs & Maintenance	Significantly less than prior year. Dave's service center.
55	**ARPA Expenses**	
	Public Buildings	
56	Computer & Technology	3,368 more than prior year same period
57	ARPA	

Town of Smithfield
FY2025 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

TOWN COUNCIL	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Preliminary Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries and Wages	04-100-411010-0000-41100	44,000.00		3,670.00	29	40,330.00	8.34%
Fica & Medicare Benefits	04-100-411010-0000-42100	3,425.00		284.46	29	3,140.54	8.31%
ARPA Payroll	04-100-411010-0000-46023	-	19,993.03	19,993.03	29	-	100.00%
Legal Fees	04-100-411010-0000-43150	50,000.00		12,643.43		37,356.57	25.29%
Update Town Charter & Code	04-100-411010-0000-43151	4,500.00		2,839.94		1,660.06	63.11%
Professional Services	04-100-411010-0000-43152	5,000.00		8,425.00	32	(3,425.00)	168.50%
Public Defender Fees	04-100-411010-0000-43153	4,500.00		758.00		3,742.00	16.84%
Election Expense	04-100-411010-0000-43170	2,000.00		-		2,000.00	0.00%
Maintenance contracts	04-100-411010-0000-43320	4,500.00		2,723.94		1,776.06	60.53%
Annual Christmas Parade	04-100-411010-0000-43351	-				-	0.00%
Advertising	04-100-411010-0000-43600	30,000.00		15,026.49		14,973.51	50.09%
Communications	04-100-411010-0000-45200	-		-		-	0.00%
Insurance	04-100-411010-0000-45300	24,000.00		8,598.79	30	15,401.21	35.83%
Travel & Training	04-100-411010-0000-45500	10,000.00		6,112.78		3,887.22	61.13%
Council Approved Items	04-100-411010-0000-45804	5,000.00		24,940.77		(19,940.77)	498.82%
Subscriptions/Memberships	04-100-411010-0000-45810	7,500.00		8,502.00	31	(1,002.00)	113.36%
Records Management maint & upgrades	04-100-411010-0000-45811	8,000.00		6,116.57		1,883.43	76.46%
Bank Charges	04-100-411010-0000-45813	-		4,221.72		(4,221.72)	0.00%
Supplies	04-100-411010-0000-46001	10,000.00		3,639.59		6,360.41	36.40%
ARPA Expenses	04-100-411010-0000-46019	-				-	0.00%
Total Town Council		212,425.00	19,993.03	128,496.51		103,921.52	55.29%

Town of Smithfield
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TOWN MANAGER

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries and Wages	04-100-412010-0000-41100	317,250.00		36,094.19	29	281,155.81	11.38%
Salaries-PT	04-100-412010-0000-41110	44,142.00		2,510.05	29	41,631.95	5.69%
Salaries-OT	04-100-412010-0000-41120, 41115	3,000.00		92.85	29	2,907.15	3.10%
Fica & Medicare Benefits	04-100-412010-0000-42100	28,912.00		2,787.65	29	26,124.35	9.64%
VSRS	04-100-412010-0000-42200	31,216.00		16,971.30		14,244.70	54.37%
Disability	04-100-412010-0000-42210	490.00		295.38		194.62	60.28%
Health & Other	04-100-412010-0000-42300	61,506.00		4,731.22		56,774.78	7.69%
Pre-Employment Test	04-100-412010-0000-42435	5,000.00		3,136.95		1,863.05	62.74%
Employee Recognition	04-100-412010-0000-42440	10,000.00		5,600.39		4,399.61	56.00%
Wellness Inititatives	04-100-412010-0000-42460	8,237.00		60.00		8,177.00	0.73%
ARPA Payroll	04-100-412010-0000-46023		198,471.50	198,471.50	29	-	100.00%
Professional Services	04-100-412010-0000-43152	78,000.00		11,625.00		66,375.00	14.90%
Maintenance Contracts	04-100-412010-0000-43320	3,000.00		4,310.79		(1,310.79)	143.69%
Communications	04-100-412010-0000-45200	8,000.00		4,741.96		3,258.04	59.27%
Insurance	04-100-412010-0000-45300	3,130.00		1,451.37	30	1,678.63	46.37%
Travel & Training	04-100-412010-0000-45500	12,000.00		4,050.06		7,949.94	33.75%
Other	04-100-412010-0000-45804	1,000.00		723.79		276.21	72.38%
Dues & Subscriptions	04-100-412010-0000-45810	4,000.00		3,313.17	31	686.83	82.83%
Supplies	04-100-412010-0000-46001	4,500.00		1,231.82		3,268.18	27.37%
Computer & technology expenses	04-100-412010-0000-46005	5,000.00		4,171.59	33	828.41	83.43%
Fuel Expense	04-100-412010-0000-46008	200.00				200.00	0.00%
Auto Expense	04-100-412010-0000-46009	300.00				300.00	0.00%
Shared Services-IT	04-100-412010-0000-46020	81,000.00		40,500.00		40,500.00	50.00%
Contingency	04-100-412010-0000-46021	34,952.00		900.00		34,052.00	2.57%
Strategic Planning Initiatives		50,000.00		65,129.87		(15,129.87)	130.26%
Education Assistance		5,000.00				5,000.00	0.00%
Capital Expenditures - website redesign	04-100-412010-0000-48100	-				-	0.00%
Total Town Manager		799,835.00	198,471.50	412,900.90		585,405.60	41.36%

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TREASURER

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries and Wages	04-100-412410-0000-41100	462,067.00		59,857.68	29	402,209.32	12.95%
Salaries-OT	04-100-412410-0000-41120, 41115	8,360.00		494.56	29	7,865.44	5.92%
Fica & Medicare Benefits	04-100-412410-0000-42100	37,635.00		4,535.35	29	33,099.65	12.05%
VSRS	04-100-412410-0000-42200	46,857.00		27,296.63		19,560.37	58.26%
Disability	04-100-412410-0000-42210	555.00		590.66		(35.66)	106.43%
Health	04-100-412410-0000-42300	59,150.00		6,376.47	29	52,773.53	10.78%
ARPA Payroll	04-100-412410-0000-46023	-	292,571.43	292,571.43	29	-	100.00%
Audit	04-100-412410-0000-43120	39,000.00		-		39,000.00	0.00%
Service contracts	04-100-412410-0000-43320	125,000.00		59,191.92	34	65,808.08	47.35%
Data Processing	04-100-412410-0000-44100	42,000.00	(5,000.00)	24,292.49		12,707.51	65.66%
Communications	04-100-412410-0000-45200	11,000.00		5,184.66		5,815.34	47.13%
Insurance	04-100-412410-0000-45300	2,804.00		2,053.35	30	750.65	73.23%
Travel & Training	04-100-412410-0000-45500	12,000.00		3,323.88		8,676.12	27.70%
Other	04-100-412410-0000-45804	500.00		90.00		410.00	18.00%
Dues & Subscriptions	04-100-412410-0000-45810	1,500.00		1,623.65	31	(123.65)	108.24%
Bank Charges	04-100-412410-0000-45813	800.00			35	800.00	0.00%
Cigarette Tax Stamps	04-100-412410-0000-45830	3,600.00		3,407.40		192.60	94.65%
Supplies	04-100-412410-0000-46001	21,000.00		16,555.72		4,444.28	78.84%
Credit Card Processing	04-100-412410-0000-46002	800.00		3,197.48		(2,397.48)	399.69%
Computer & technology expenses	04-100-412410-0000-46005	5,800.00	5,000.00	9,204.86		1,595.14	85.23%
ARPA Expenses	04-100-412410-0000-46019	-				-	0.00%
Capital Outlay	04-100-412410-0000-48100	-		35,265.12		(35,265.12)	0.00%
Total Treasurer		880,428.00	292,571.43	555,113.31		617,886.12	47.32%

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PUBLIC SAFETY

POLICE DEPARTMENT

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries and Wages	04-100-431100-0000-41100	1,764,269.00		184,453.81	29	1,579,815.19	10.45%
Salaries - Reg OT	04-100-431100-0000-41115	-		6,088.13	29	(6,088.13)	0.00%
Salaries OT	04-100-431100-0000-41120	298,076.00		35,532.82	29	262,543.18	11.92%
Salaries-Selective Enforcement	04-100-431100-0000-41130	19,500.00		-	29	19,500.00	0.00%
Salaries - TDO and ECO	04-100-431100-0000-41135	-		1,014.00		(1,014.00)	0.00%
Salaries-Special Events	04-100-431100-0000-41140	17,792.00		36,898.29		(19,106.29)	207.39%
FTO/Shift Differential	04-100-431100-0000-41150	14,000.00		903.00	29	13,097.00	6.45%
Fica & Medicare Benefits	04-100-431100-0000-42100	168,159.00		17,292.12	29	150,866.88	10.28%
VSRS	04-100-431100-0000-42200	178,760.00		80,212.13		98,547.87	44.87%
Disability	04-100-431100-0000-42210	350.00		198.68		151.32	56.77%
Health Insurance	04-100-431100-0000-42300	341,353.00		24,366.84	29	316,986.16	7.14%
ARPA Payroll	04-100-431100-0000-46023		1,127,514.42	1,127,514.42	29	-	100.00%
Ins. - LODA	04-100-431100-0000-42410	16,650.00		22,330.00	36	(5,680.00)	134.11%
Professional Services	04-100-431100-0000-43152	8,000.00		2,192.00		5,808.00	27.40%
Service Contracts	04-100-431100-0000-43320	150,000.00	-	57,104.43		92,895.57	38.07%
Community Outreach	04-100-431100-0000-43352	6,000.00		3,045.32		2,954.68	50.76%
Investigation expenses	04-100-431100-0000-44641	7,000.00		3,452.91		3,547.09	49.33%
HEAT Grant Expenses	04-100-431100-0000-45037	-		1,742.92		(1,742.92)	0.00%
Communications	04-100-431100-0000-45200	50,000.00		19,279.47		30,720.53	38.56%
Insurance	04-100-431100-0000-45300	63,200.00		71,051.76	30	(7,851.76)	112.42%
Travel & Training	04-100-431100-0000-45500	38,000.00		19,373.90		18,626.10	50.98%
Accreditation	04-100-431100-0000-45521	-	-	-		-	0.00%
Asset Forteiture Expenses	04-100-431100-0000-45640	-		-		-	0.00%
Other	04-100-431100-0000-45804	1,800.00		1,246.87		553.13	69.27%
Dues & Subscriptions	04-100-431100-0000-45810	45,600.00		7,888.10	31	37,711.90	17.30%
Materials & Supplies	04-100-431100-0000-46001	25,000.00		17,929.86		7,070.14	71.72%
Credit Card Process	04-100-431100-0000-46002	-	-	10.86		(10.86)	0.00%
Computer & Technology Expenses	04-100-431100-0000-46005	19,000.00		13,886.23	37	5,113.77	73.09%
Equipment	04-100-431100-0000-46006	227,200.00		127,034.47		100,165.53	55.91%
Gas	04-100-431100-0000-46008	45,000.00		31,048.25		13,951.75	69.00%
Vehicle Maintenance	04-100-431100-0000-46009	30,000.00		14,204.25		15,795.75	47.35%

Town of Smithfield
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PUBLIC SAFETY

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Radio & Equipment repairs	04-100-431100-0000-46010	2,000.00		440.00	38	1,560.00	22.00%
Uniforms	04-100-431100-0000-46011	31,500.00		10,802.28		20,697.72	34.29%
Tires	04-100-431100-0000-46016	9,000.00		5,114.40		3,885.60	56.83%
COVID-19 Expenses	04-100-431100-0000-46018	-				-	0.00%
ARPA Expenses	04-100-431100-0000-46019	-				-	0.00%
Capital Outlay	04-100-431100-0000-48100	175,000.00		31,154.92		143,845.08	17.80%
Total Police Department		3,752,209.00	1,127,514.42	1,974,807.44		2,904,915.98	40.47%

FIRE DEPARTMENT

State Pass Thru	04-100-432100-0000-45623	38,419.00		-		38,419.00	0.00%
Annual Fuel Contribution	04-100-432300-0000-46008	15,000.00		15,000.00		-	100.00%
Capital Contribution	04-100-432300-0000-45618	19,000.00		19,000.00		-	100.00%
Total Fire Department		72,419.00	-	34,000.00		38,419.00	46.95%

E911 DISPATCH

E911 Dispatch shared services	04-100-432300-0000-45614	360,000.00		394,671.12		(34,671.12)	109.63%
Total E911 Dispatch		360,000.00	-	394,671.12		(34,671.12)	109.63%
Total Public Safety		4,184,628.00	1,127,514.42	2,403,478.56		1,781,149.44	45.24%

Town of Smithfield
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PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Parks & Recreation							
Salaries and Wages	04-100-471100-0000-41100	500,175.00		51,630.56	29	448,544.44	10.32%
Salaries-PT	04-100-471100-0000-41110	87,271.00		6,591.68	29	80,679.32	7.55%
Salaries-OT	04-100-471100-0000-41120, 41115	22,894.00		322.56	29	22,571.44	1.41%
Fica & Medicare Benefits	04-100-471100-0000-42100	48,828.00		4,346.39	29	44,481.61	8.90%
VSRS	04-100-471100-0000-42200	49,639.00		23,494.41		26,144.59	47.33%
Disability	04-100-471100-0000-42210	930.00		396.49		533.51	42.63%
Health	04-100-471100-0000-42300	96,757.00		7,995.41	29	88,761.59	8.26%
ARPA Payroll	04-100-471100-0000-46023	-	306,520.33	306,520.33	29	-	100.00%
Contracted Services	04-100-471100-0000-43300	20,000.00		12,370.92		7,629.08	61.85%
Advertising	04-100-471100-0000-43600	35,000.00		17,958.35		17,041.65	51.31%
Communications	04-100-471100-0000-45200	7,000.00		2,449.46		4,550.54	34.99%
Insurance	04-100-471100-0000-45300	6,280.00		15,696.21	30	(9,416.21)	249.94%
Travel & Training	04-100-471100-0000-45500	3,000.00		717.69		2,282.31	23.92%
Other	04-100-471100-0000-45804	600.00		247.03		352.97	41.17%
Dues & Subscriptions	04-100-471100-0000-45810	8,000.00		4,809.65	31	3,190.35	60.12%
Office Supplies	04-100-471100-0000-46001	-	4,500.00	1,698.94		2,801.06	37.75%
Credit card processing expense	04-100-471100-0000-46002	5,000.00		2,408.99	39	2,591.01	48.18%
Computer & technology expenses	04-100-471100-0000-46005	-		1,034.75	40	(1,034.75)	0.00%
Fuel	04-100-471100-0000-46008	9,000.00		4,678.93		4,321.07	51.99%
Uniforms	04-100-471100-0000-46011	3,000.00		2,355.70		644.30	78.52%
Vehicle Maintenance	04-100-471100-0000-46009	-		408.35		(408.35)	0.00%
ARPA Fund Capital	04-100-471100-0000-48102	696,790.00		491,503.96		205,286.04	70.54%
Capital Outlay	04-100-471100-0000-48100	-				-	0.00%
Total Parks & Recreation		1,600,164.00	311,020.33	959,636.76		951,547.57	50.21%
Smithfield Center							
Retail Sales & Use Tax	04-100-412100-0000-43100	400.00		120.98		279.02	30.25%
Contracted Services	04-100-412100-0000-43300, 43320	21,000.00		14,853.97		6,146.03	70.73%
Advertising	04-100-412100-0000-43600	-		-	41	-	0.00%

Town of Smithfield
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PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Kitchen Supplies	04-100-412100-0000-44000	3,000.00		-		3,000.00	0.00%
Food Service & Beverage Supplies	04-100-412100-0000-44001	5,000.00		2,293.62		2,706.38	45.87%
AV Supplies	04-100-412100-0000-44002	-				-	0.00%
Utilities	04-100-412100-0000-45100	22,000.00		21,224.28		775.72	96.47%
Communications	04-100-412100-0000-45200	8,500.00		5,657.76		2,842.24	66.56%
Insurance	04-100-412100-0000-45300	6,680.00		7,073.19	30	(393.19)	105.89%
Refund event deposits	04-100-412100-0000-45899	4,000.00				4,000.00	0.00%
Office Supplies/Other Supplies	04-100-412100-0000-46001	-				-	0.00%
Computer & technology expenses	04-100-412100-0000-46005	35,000.00		36,784.44	40	(1,784.44)	105.10%
Equipment	04-100-412100-0000-46006	60,000.00	(4,500.00)	179.99		55,320.01	0.32%
Repairs & Maintenance	04-100-412100-0000-46007	90,000.00		74,025.60	42	15,974.40	82.25%
ARPA Expenses	04-100-412100-0000-46019	-			43	-	0.00%
Capital Outlay	04-100-412100-0000-48100	-		-		-	0.00%
Total Smithfield Center		255,580.00	(4,500.00)	162,213.83		88,866.17	64.61%

Windsor Castle Park

Contracted Services	04-100-471210-0000-43300	10,000.00	16,034.00	7,011.12	46	19,022.88	26.93%
Utilities	04-100-471210-0000-45100	750.00		374.60		375.40	49.95%
Insurance	04-100-471210-0000-45300	11,088.00		758.82	30	10,329.18	6.84%
Equipment Expense	04-100-471210-0000-46006	45,000.00	3,466.00	48,465.88	44	0.12	100.00%
Repairs & Maintenance	04-100-471210-0000-46007	50,000.00	(19,500.00)	26,364.23	47	4,135.77	86.44%
ARPA Capital	04-100-471210-0000-48102	-	817,516.00	-	45	817,516.00	0.00%
Capital Outlay	04-100-471210-0000-48100	290,260.00		293,279.74		(3,019.74)	101.04%
Total Windsor Castle Park		407,098.00	817,516.00	376,254.39		848,359.61	30.72%

Windsor Castle Manor House

Contracted Services	04-100-471220-0000-43300, 20	8,000.00		11,507.02	46	(3,507.02)	143.84%
Advertising	04-100-471220-0000-43600	-				-	0.00%
Food Service & Beverage Supplies	04-100-471220-0000-44001	-				-	0.00%
Utilities	04-100-471220-0000-45100	6,000.00		3,851.62		2,148.38	64.19%
Communications	04-100-471220-0000-45200	2,500.00		1,759.84		740.16	70.39%
Insurance	04-100-471220-0000-45300	6,020.00		5,101.86	30	918.14	84.75%

Town of Smithfield
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PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Refund event deposits	04-100-471220-0000-45899	4,000.00		-		4,000.00	0.00%
Office Supplies/Other Supplies	04-100-471220-0000-46001	-				-	0.00%
Computer & Technology	04-100-471220-0000-46005	100.00				100.00	0.00%
Repairs & maintenance	04-100-471220-0000-46007	25,000.00		4,148.36	47	20,851.64	16.59%
ARPA	04-100-471220-0000-46019	-				-	0.00%
Total Windsor Castle Manor House		51,620.00	-	26,368.70		25,251.30	51.08%

Luter Sports Complex

Contracted Services	04-100-471300-0000-43300	8,400.00		6,932.24		1,467.76	82.53%
Utilities	04-100-471300-0000-45100	11,500.00		8,356.50		3,143.50	72.67%
Communications	04-100-471300-0000-45200	1,800.00		1,199.84		600.16	66.66%
Insurance	04-100-471300-0000-45300	10,500.00		718.56	30	9,781.44	6.84%
Office Supplies/Other Supplies	04-100-471300-0000-46001	-				-	0.00%
Repairs & Maintenance	04-100-471300-0000-46007	65,000.00		14,434.65		50,565.35	22.21%
ARPA Capital	04-100-471300-0000-48102	-	528,839.00	171746.33		357,092.67	32.48%
Capital Outlay	04-100-471300-0000-48100	31,000.00				31,000.00	0.00%
Total Luter Sports Complex		128,200.00	528,839.00	203,388.12		453,650.88	30.96%

Miscellaneous

Contributions-WCP	04-100-471200-0000-45653	-		-		-	0.00%
Clontz Park (maintenance & utilities)	04-100-471311-0000-43342, 45100, 4	3,500.00		3,189.91	49	310.09	91.14%
Clontz Park ARPA	04-100-471311-0000-46019	-			50	-	0.00%
Jersey Park Playground	04-100-471313-0000-43345	-				-	0.00%
Pinewood Playground	04-100-471314-0000-43346	-				-	0.00%
Cypress Creek No Wake zone	04-100-471340-0000-43347	-				-	0.00%
Haydens Lane Maintenance	04-100-471315-0000-43348	-				-	0.00%
Veterans War Memorial	04-100-471316-0000-43349	-		104.21		(104.21)	0.00%
Fireworks	04-100-471390-0000-43344	20,000.00		40,000.00	51	(20,000.00)	200.00%
Total Other Parks & Recreation		23,500.00	-	43,294.12		(19,794.12)	184.23%
TOTAL PARKS & RECREATION		**2,466,162.00**	**1,652,875.33**	**1,771,155.92**		**2,347,881.41**	71.82%

Town of Smithfield
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MUSEUM

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries	04-100-472200-0000-41100	131,159.00		19,279.77	29	111,879.23	14.70%
Salaries-Part Time	04-100-472200-0000-41110	57,821.00		4,987.09	29	52,833.91	8.63%
FICA	04-100-472200-0000-42100	15,119.00		1,855.07	29	13,263.93	12.27%
VSRS	04-100-472200-0000-42200	13,182.00		9,231.63		3,950.37	70.03%
Disability	04-100-472200-0000-42210	300.00		228.20		71.80	76.07%
Health	04-100-472200-0000-42300	15,735.00		1,984.96		13,750.04	12.61%
ARPA Payroll	04-100-472200-0000-46023	-	111,325.37	111,325.37	29	-	100.00%
Operating expenses							
Contracted services	04-100-472200-0000-43300	3,400.00		2,047.97		1,352.03	60.23%
Advertisinig	04-100-472200-0000-43600	1,000.00		414.42		585.58	41.44%
Communications	04-100-472200-0000-45200	725.00		312.54		412.46	43.11%
Insurance	04-100-472200-0000-45300	2,430.00		166.29	30	2,263.71	6.84%
Travel/Training	04-100-472200-0000-45500	400.00		164.09		235.91	41.02%
Dues & Subscriptions	04-100-472200-0000-45810	800.00		220.00	31	580.00	27.50%
Supplies	04-100-472200-0000-46001	9,500.00		3,727.13		5,772.87	39.23%
Computer and Technology	04-100-472200-0000-46005	2,140.00		540.00		1,600.00	25.23%
ARPA	04-100-472200-0000-46019	-				-	0.00%
Gift Shop-to be funded by gift shop proceeds							
Sales & Use Tax	04-100-472200-0000-43100	1,000.00		641.84		358.16	64.18%
Credit card processing fees	04-100-472200-0000-46002	800.00		401.85		398.15	50.23%
Programming/Exhibits	04-100-472200-0000-46025	-		300.00		(300.00)	0.00%
Gift Shop expenses	04-100-472200-0000-46014	8,000.00		6,953.44	52	1,046.56	86.92%
Total Museum		263,511.00	111,325.37	164,781.66		210,054.71	43.96%
Museum Contributions							
Isle of Wight County-Museum Maintenance	04-100-432301-0000-45635	11,000.00		$ -		11,000.00	0.00%
Total Museum Contributions		11,000.00		-		11,000.00	0.00%
TOTAL MUSEUM		274,511.00		164,781.66		221,054.71	60.03%

Town of Smithfield
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Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Administration							
Salaries	04-100-481100-0000-41100	270,065.00		29,839.06	29	240,225.94	11.05%
Salaries-OT	04-100-481100-0000-41120	1,656.00		556.26	29	1,099.74	33.59%
FICA	04-100-481100-0000-42100	21,738.00		2,303.80	29	19,434.20	10.60%
VSRS	04-100-481100-0000-42200	27,654.00		13,856.14		13,797.86	50.11%
Disability	04-100-481100-0000-42210	600.00		410.68		189.32	68.45%
Health	04-100-481100-0000-42300	35,227.00		1,989.24	29	33,237.76	5.65%
ARPA Payroll	04-100-481100-0000-46023	-	121,615.37	121,615.37		-	100.00%
GIS	04-100-481100-0000-43001	10,000.00		795.00		9,205.00	7.95%
Site Plan Review	04-100-481100-0000-43141	15,000.00		-		15,000.00	0.00%
Professional Services	04-100-481100-0000-43152	20,000.00		6,500.00		13,500.00	32.50%
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	75,000.00		-		75,000.00	0.00%
Contractual	04-100-481100-0000-43320	6,000.00		1,096.53		4,903.47	18.28%
Communications	04-100-481100-0000-45200	6,000.00		2,826.39		3,173.61	47.11%
Insurance	04-100-481100-0000-45300	5,700.00		657.48	30	5,042.52	11.53%
Travel & Training	04-100-481100-0000-45500	7,500.00		2,230.22		5,269.78	29.74%
Other	04-100-481100-0000-45804	1,000.00		-		1,000.00	0.00%
Dues & Subscriptions	04-100-481100-0000-45810	2,000.00		1,926.36	31	73.64	96.32%
Materials & Supplies	04-100-481100-0000-46001	6,000.00		2,646.19		3,353.81	44.10%
Repairs & Maintenance	04-100-481100-0000-46007	5,000.00		441.62		4,558.38	8.83%
Gas	04-100-481100-0000-46008	10,000.00		-		10,000.00	0.00%
Uniforms	04-100-481100-0000-46011	-				-	0.00%
ARPA	04-100-481100-0000-46019	-				-	0.00%
Capital Expenditures	04-100-481100-0000-48100	-				-	0.00%
Total Community Development & Planning Administration		526,140.00	121,615.37	189,690.34		458,065.03	29.28%

Pinewood Heights Project

Project Expenditures						-	0
Pinewood Heights-Phase II	04-100-432315-0000-42701-misc	-				-	0.00%
Pinewood Heights-Phase III	04-100-432315-0000-42701-misc	-				-	0.00%
Pinewood Heights Phase IV	04-100-432315-0000-42704, 42715	-				-	0.00%
Pinewood Heights Phase IV Capital Outlay	04-100-432315-0000-42701-48100	125,000.00		62,806.74		62,193.26	50.25%
Total Pinewood Heights-All Phases		125,000.00	-	62,806.74		62,193.26	50.25%

Community Development-Other

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Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Hampton Roads Planning District Commission	04-100-432302-0000-45621	21,206.00		12,875.00	53	8,331.00	60.71%
Tourism Bureau	04-100-432302-0000-45607	326,635.00		-		326,635.00	0.00%
Chamber of Commerce	04-100-432302-0000-45609	6,000.00		6,000.00		-	100.00%
Total Community Development Other		353,841.00		18,875.00		334,966.00	5.33%
Total Community Planning & Development		1,004,981.00	121,615.37	271,372.08		855,224.29	24.09%

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Public Works

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries	04-100-441300-0000-41100	203,568.00		28,862.63	29	174,705.37	14.18%
Salaries - Reg OT	04-100-441300-0000-41115	-		135.59	29	(135.59)	0.00%
Salaries-OT (includes special events)	04-100-441300-0000-41120	10,453.00		2,414.02	29	8,038.98	23.09%
FICA	04-100-441300-0000-42100	16,286.00		2,335.72	29	13,950.28	14.34%
VSRS	04-100-441300-0000-42200	16,563.00		9,767.02		6,795.98	58.97%
Disability	04-100-441300-0000-42210	1,000.00		1,092.24		(92.24)	109.22%
Health	04-100-441300-0000-42300	31,717.00		2,694.70		29,022.30	8.50%
ARPA Payroll	04-100-441300-0000-46023	-	96,037.61	96,037.61	29	-	100.00%
GIS	04-100-441300-0000-43001	3,500.00		-		3,500.00	0.00%
Site Plan Review	04-100-441300-0000-43141	5,000.00		358.50		4,641.50	7.17%
Professional Services	04-100-441300-0000-43152	40,000.00		555.00		39,445.00	1.39%
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	80,000.00		-		80,000.00	0.00%
Contractual	04-100-441300-0000-43300, 43320	8,000.00		4,568.65		3,431.35	57.11%
Trash Collection	04-100-441300-0000-43330	280,900.00		143,744.94		137,155.06	51.17%
Street Lights	04-100-441300-0000-45101	3,000.00		434.60		2,565.40	14.49%
Communications	04-100-441300-0000-45200	7,500.00		4,204.50		3,295.50	56.06%
Insurance	04-100-441300-0000-45300	5,700.00		16,412.42	30	(10,712.42)	287.94%
Travel & Training	04-100-441300-0000-45500	4,500.00		47.39		4,452.61	1.05%
Safety Meetings/Safety Expenses	04-100-441300-0000-45520	2,000.00		3,528.15		(1,528.15)	176.41%
Accreditation	04-100-441300-0000-45521	10,000.00		-		10,000.00	0.00%
Safety Grant Expenses	04-100-441300-0000-45530	-		-		-	0.00%
Other	04-100-441300-0000-45804	2,500.00		405.68		2,094.32	16.23%
Dues & Subscriptions	04-100-441300-0000-45810	2,000.00		119.95	31	1,880.05	6.00%
Materials & Supplies	04-100-441300-0000-46001	4,500.00		1,022.40		3,477.60	22.72%
Computer & Technology	04-100-441300-0000-46005	4,000.00		2,400.66		1,599.34	60.02%
Repairs & Maintenance	04-100-441300-0000-46007	7,000.00		3,614.11	54	3,385.89	51.63%
Gas	04-100-441300-0000-46008	8,000.00		5,451.73		2,548.27	68.15%
Uniforms	04-100-441300-0000-46011	4,500.00		1,772.86		2,727.14	39.40%
Litter Control Grant Expense	04-100-441300-0000-46012	2,500.00		142.35		2,357.65	5.69%
ARPA Funded Capital Projects	**04-100-441300-0000-48102**	-	-	-	55	-	0.00%
Capital Expenditures	04-100-441300-0000-48100	211,000.00	-	11,234.32		199,765.68	5.32%
Total Public Works		975,687.00	96,037.61	343,357.74		728,366.87	32.04%

Miscellaneous Public Works

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Waterworks Dam -professional fees	04-100-471350-0000-43152	50,000.00		9,245.00		40,755.00	18.49%
Waterworks Dam-(decomission?)		-		-		-	0.00%
Total Miscellaneous Public Works		50,000.00		9,245.00		40,755.00	18.49%
Total Public Works Expenses		1,025,687.00	96,037.61	352,602.74		769,121.87	31.43%

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Public Buildings

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries-Part Time	04-100-443200-0000-41110	43,404.00		3,832.26	29	39,571.74	8.83%
FICA	04-100-443200-0000-42100	3,473.00		297.00	29	3,176.00	8.55%
ARPA Payrolll	04-100-443200-0000-46023	-	16,105.02	16,105.02	29	(16,105.02)	100.00%
Professional Services	04-100-443200-0000-43152	75,000.00		-		75,000.00	0.00%
Contractual	04-100-443200-0000-43300, 43320	35,000.00		16,567.52		18,432.48	47.34%
Utilities	04-100-443200-0000-45100	65,000.00		28,938.82		36,061.18	44.52%
Communications	04-100-443200-0000-45200	2,500.00		1,771.05		728.95	70.84%
Insurance	04-100-443200-0000-45300	13,500.00		5,168.56	30	8,331.44	38.29%
Other	04-100-443200-0000-45804	500.00		47.08		452.92	9.42%
Materials & Supplies	04-100-443200-0000-46001,4	2,500.00		366.15		2,133.85	14.65%
Computer & Technology	04-100-443200-0000-46005	45,000.00		28,627.56	56	16,372.44	63.62%
Equipment Expense	04-100-443200-0000-46006	-		-		-	0.00%
Repairs & Maintenance	04-100-443200-0000-46007	75,000.00		69,758.81		5,241.19	93.01%
ARPA expenses	04-100-443200-0000-46019	-			57	-	0.00%
ARPA Capital	04-100-443200-0000-48102	-			57	-	0.00%
Capital Expenditures	04-100-443200-0000-48100	95,000.00		33,996.99		61,003.01	35.79%
Total Public Buildings		455,877.00	16,105.02	205,476.82		250,400.18	43.53%

Town of Smithfield
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Contributions

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Parks, Recreation, and Cultural							
Isle of Wight Arts League	04-100-432301-0000-45601	9,000.00		4,500.00		4,500.00	50.00%
Farmers Market	04-100-432301-0000-45617	3,000.00		3,000.00		-	100.00%
Friends of the Library	04-100-473100-0000-45605	4,539.00		4,539.00		-	100.00%
Total Cultural Contributions		16,539.00		12,039.00		4,500.00	72.79%
Contributions-Community Development							
Genieve Shelter	04-100-432302-0000-45606	10,000.00				10,000.00	0.00%
TRIAD	04-100-432302-0000-45611	1,650.00				1,650.00	0.00%
Christian Outreach	04-100-432302-0000-45620	12,650.00				12,650.00	0.00%
Western Tidewater Free Clinic	04-100-432302-0000-45632	15,809.00		15,809.00		-	100.00%
Schoolhouse Museum		5,376.00				5,376.00	0.00%
Old Courthouse Contribution	04-100-472500-0000-45613	5,000.00				5,000.00	0.00%
Total Contributions-Community Development		50,485.00		15,809.00		34,676.00	31.31%
TOTAL CONTRIBUTIONS		67,024.00		27,848.00		39,176.00	41.55%

Town of Smithfield
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Non-Departmental

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
OPERATING/CAPITAL RESERVE							
FEMA - Great Springs Road	04-100-445018-0000-45018			3,615.00		(3,615.00)	
Appropriation to Reserves		-				-	0.00%
Tax Relief for the Elderly/Veterans	04-100-491100-0000-45804	80,000.00				80,000.00	0.00%
TOTAL NON DEPARTMENTAL		80,000.00		3,615.00		80,000.00	

Town of Smithfield
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GENERAL FUND EXPENDITURES

Debt Service

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Principal Retirement							
Police Evidence Building	04-100-495500-0000-49509	-				-	-
Public Safety Radio System	04-100-495500-0000-49518	-				-	-
Police Vehicles	04-100-495500-0000-49523	95,000.00		79,693.69		15,306.31	83.89%
GO Bond 2020A2	04-100-495500-0000-49521	308,691.00		153,882.00		154,809.00	49.85%
Interest and fiscal charges							
Police Evidence Building	04-100-495500-0000-49510	-				-	0.00%
Public Safety Radio System	04-100-495500-0000-49519	-				-	
Police Vehicles	04-100-495500-0000-49524	19,000.00				19,000.00	0.00%
GO Bond 2020A2	04-100-495500-0000-49522	44,590.00		22,939.67		21,650.33	51.45%
Total Debt Service		467,281.00		256,515.36		210,765.64	54.90%

Town of Smithfield
GENERAL FUND
FY2024-25 CAPITAL BUDGET

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
GENERAL GOVERNMENT EXPENSES							
TOWN MANAGER							
Website Redesign	04-100-412010-0000-48100	-	-			-	0.00%
TREASURER							
Treasurer-MUNIS software conversion	04-100-412410-0000-48100	-	-	35,265.12		(35,265.12)	0.00%
PUBLIC SAFETY							
Police Department-police vehicles	04-100-431100-0000-48100	175,000.00		31,154.92		143,845.08	17.80%
PARKS, RECREATION & CULTURAL							
Concession building at LSC, maintenance buildings at LCS, WCP (**ARPA FUNDED**)	**04-100-471100-0000-48102**	696,790.00		663,250.29		33,539.71	0.00%
LSC - washout repairs	04-100-471300-0000-48100	31,000.00				31,000.00	0.00%
Windsor Castle Park Bridge Repairs	04-100-471210-0000-48100	290,260.00		293,279.74		(3,019.74)	101.04%
Total Parks & Recreation		1,018,050.00		956,530.03		61,519.97	93.96%
PUBLIC WORKS							
Nike Park Recreational Trail	04-100-441300-0000-48100	136,000.00				136,000.00	0.00%
Pagain Road Stormwater Project **(ARPA FUNDED)**	**04-100-441300-0000-48102**	450,000.00				450,000.00	0.00%
Battery Park Drainage Project - Villas **(ARPA FUNDED)**	**04-100-441300-0000-48102**	400,000.00		-		400,000.00	0.00%
Vehicle Replacement (split Hwy, Wtr, Swr, PW)	04-100-441300-0000-48100	75,000.00				75,000.00	
Final Benn's Church and S Church St	04-100-441300-0000-48100			34.32		(34.32)	
Emergency Exit from Brown's	04-100-441300-0000-48100			11,200.00		(11,200.00)	
Total Public Works		1,061,000.00	-	11,234.32		1,049,765.68	1.06%
PUBLIC BUILDINGS							
Public Buildings							
Town Hall Bay Doors/Windows/Lights	04-100-443200-0000-48100	65,000.00		8,278.00		56,722.00	
Replacement Christmas Garland	04-100-443200-0000-48100	30,000.00		25,718.99		4,281.01	
Total Public Buildings		95,000.00		33,996.99		61,003.01	
Total General Fund Capital Expenses		2,349,050.00	-	1,068,181.38		1,280,868.62	45.47%

Town of Smithfield
GENERAL FUND
FY2024-25 CAPITAL BUDGET

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
GENERAL GOVERNMENT EXPENSES							
PUBLIC SAFETY							
Police Department-Retention Training	04-100-431100-0000-46018					-	
PARKS, RECREATION & CULTURAL							
LSC & WCP Maintenance Buildings						-	0.00%
LSC Football Field consessions and restroom						-	0.00%
Paving Jericho Road						-	
Paving Clontz Park						-	
Manor House Paving						-	
Top Dresser						-	
Trash Cans						-	
Mower						-	
LSC Improvements -Lighting	04-100-471300-0000-46019					-	
WCP Trail Repairs	04-100-471210-0000-46019					-	
WCP Bridge and Pier Repairs	04-100-471210-0000-48102					-	
Clontz Park-demolish gazebo and reconstruction pier	04-100-471311-0000-46019					-	
Smithfield Center Doors						-	
Replace deck at Smithfield Center	04-100-412100-0000-46019					-	
Total Parks & Recreation		-		-		-	0.00%
PUBLIC WORKS - Stormwater							
Water Line Contribution - Isle of Wight							
310 Winchester Pipe Repair						-	
The Machrie Pipe Replacement						-	
512 hickory Crescent Pipe Replacement						-	
Pagan Road Stormwater Project (ARPA)-started in 2022						-	
204 Barcroft Dr Pipe Replacement						-	
310 Buckingham Way DI Repair						-	
Battery Park Drainage Project-Villas (ARPA)-started in 2022						-	
Grace St Sidewalk Repairs						-	
Stormwater Project contingency						-	
Stormwater GIS Database				-		-	
Total Public Works		-	-	-		-	
Tourism							
Wayfinding Signs						-	
Town Benches						-	
Smithfield Times Gazebo						-	
Total Tourism		-		-		-	
Miscellaneous							
COVID Supplies						-	
AS400 Update						-	
Treasurer's Office Equipment						-	
		-		-		-	
Total General Fund Capital Expenses		-	-	-		-	0.00%

Town of Smithfield
FY2025 Adopted Operating Budget
HIGHWAY FUND
Preliminary

Highway

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Buget to Actual	Variance %
HIGHWAY REVENUES							
Interest Income	03-204-341200-0000-31501	200.00		16.32		183.68	8.16%
Revenue - Commwlth of VA	03-204-341200-0000-34060	1,550,000.00		855,567.36	1	694,432.64	55.20%
Carryforward from prior years	N/A	-			2	-	
Total Highway Fund Revenue		1,550,200.00	-	855,583.68		694,616.32	55.19%

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
HIGHWAY EXPENSES							
Salaries	04-204-441200-0000-41100	340,975.00		161,480.68	3	179,494.32	47.36%
FICA	04-204-441200-0000-42100	27,278.00		11,909.25	3	15,368.75	43.66%
VRS	04-204-441200-0000-42200	32,836.00		10,143.18		22,692.82	30.89%
Health	04-204-441200-0000-42300	50,370.00		21,200.45		29,169.55	42.09%
Maintenance	04-204-441200-0000-43104	750,041.00		289,692.00	4	460,349.00	38.62%
Grass	04-204-441200-0000-43105	100,000.00		46,217.22	5	53,782.78	46.22%
VAC Truck Repairs	04-204-441200-0000-43107	2,000.00		1,651.41		348.59	82.57%
Professional services	04-204-441200-0000-43152	10,000.00		525.00		9,475.00	5.25%
Stormwater Management Program (regional)	04-204-441200-0000-43999	5,000.00		3,187.00		1,813.00	63.74%
Street Lights	04-204-441200-0000-45101	125,000.00		33,027.45	6	91,972.55	26.42%
Insurance	04-204-441200-0000-45300	15,000.00		7,312.32	7	7,687.68	48.75%
Bank Charges	04-204-441200-0000-45813	-				-	0.00%
Fuel	04-204-441200-0000-46008	20,000.00		7,623.83		12,376.17	38.12%
Vehicle Maintenance	04-204-441200-0000-46009	12,000.00		8,042.06	8	3,957.94	67.02%
Uniforms	04-204-441200-0000-46011	3,700.00		3,338.03	9	361.97	90.22%
ARPA	04-204-441200-0000-48102					-	0.00%
Capital Outlay	04-204-441200-0000-48100	56,000.00		616.66		55,383.34	0.00%
Carryforward to next year	N/A	-				-	0.00%
Total Highway Fund Expense		1,550,200.00	-	605,966.54		944,233.46	39.09%

HIGHWAY NOTES JANUARY 31, 2025		
Revenues:		
1	Revenue - Commwlth of VA	State Highway Funds came in September and are 22,000 higher than prior year.
2	Carryforward from prior years	
Expenses:		
3	Salaries/Fica	
4	Highway Maintenance	Higher by 128,695 from prior period due to Battery Park storm drain and
		landscaping.
5	Grass Cutting	6,141 higher than prior period due to new contract with Schultz.
6	Street Lights	58,945 More fees allocated to Hwy
7	Insurance	
8	Vehicle Maintenance	Tracking 1,000 higher than prior year
9	Uniforms	

Town of Smithfield
HIGHWAY FUND
FY2024-25 CAPITAL BUDGET

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Highway							
Vehicle Replacement (split HWY, WTR, SWR)	**04-204-441200-0000-48100**	**25,000.00**		616.66		24,383.34	
Salt/Sand Spreader	**04-204-441200-0000-48100**	**17,500.00**				17,500.00	
Lawnmowers	**04-204-441200-0000-48100**	**13,500.00**				13,500.00	
						-	
						-	
Total Highway Capital Expenses		56,000.00	-	616.66		55,383.34	

ARPA

Stormwater	**04-204-441200-0000-48102**

Town of Smithfield
FY2025 Adopted Operating Budget
SEWER FUND
Preliminary

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
SEWER REVENUES							
Sewer Charges	03-006-342070-0000-31101	778,000.00		459,494.55	1	318,505.45	59.06%
Availability Fees	03-006-342070-0000-31102	247,200.00		109,080.00	2	138,120.00	44.13%
Pro Rata Share Fees	03-006-342070-0000-31103	-		21,600.00	3	21,600.00	0.00%
Connection fees	03-006-342070-0000-31104	94,800.00		43,440.00	4	51,360.00	45.82%
Miscellaneous Revenue	03-006-342070-0000-31105	-		26,800.00		(26,800.00)	0.00%
Interest Revenue	03-006-342070-0000-31501	93,750.00		77,906.62		15,843.38	83.10%
Sewer Compliance Fee	03-006-342070-0000-31608	408,125.00		216,375.60	1	191,749.40	53.02%
ARPA Funding	03-006-342070-0000-31619	-			5	-	0.00%
Appropriated fund balance for budget	Balance Sheet	328,301.00			6	328,301.00	0.00%
Total Sewer Revenue		1,950,176.00	0.00	954,696.77		1,038,679.23	48.95%

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
SEWER EXPENSES							
Salaries	04-006-442070-0000-41100	401,493.00		180,747.15	7	220,745.85	45.02%
FICA	04-006-442070-0000-42100	32,120.00		13,463.21	7	18,656.79	41.92%
VRS	04-006-442070-0000-42200	37,877.00		14,597.70	7	23,279.30	38.54%
Health	04-006-442070-0000-42300	51,302.00		25,847.96	7	25,454.04	50.38%
VAC Truck Repairs & Maintenance	04-006-442070-0000-43107	5,000.00		4,836.19		163.81	96.72%
Audit	04-006-442070-0000-43120	8,750.00		-		8,750.00	0.00%
Legal	04-006-442070-0000-43150	10,000.00		1,297.92		8,702.08	12.98%
Professional Fees	04-006-442070-0000-43152	40,000.00		14,542.50		25,457.50	36.36%
Contractual	04-006-442070-0000-43300,43320	4,500.00		2,578.85		1,921.15	57.31%
HRPDC sewer programs	04-006-442070-0000-43997	780.00		812.00	8	(32.00)	104.10%
Data Processing	04-006-442070-0000-44100	15,000.00		10,213.11		4,786.89	68.09%
Utilities	04-006-442070-0000-45100	50,000.00		21,557.83		28,442.17	43.12%
Communications	04-006-442070-0000-45200	13,000.00		6,453.57		6,546.43	49.64%
SCADA Expenses	04-006-442070-0000-45204	15,000.00		-		15,000.00	0.00%
Insurance	04-006-442070-0000-45300	19,000.00		9,026.16	9	9,973.84	47.51%
Materials & Supplies	04-006-442070-0000-45400, 46001	64,000.00		19,603.82		44,396.18	30.63%
Travel & Training	04-006-442070-0000-45500	5,000.00		-		5,000.00	0.00%

Town of Smithfield
FY2025 Adopted Operating Budget
SEWER FUND
Preliminary

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Miscellaneous	04-006-442070-0000-45804	1,200.00		282.72		917.28	23.56%
Dues & Subscriptions	04-006-442070-0000-45810	200.00		72.00		128.00	36.00%
Bank charges	04-006-442070-0000-45813	50.00		60.00		(10.00)	120.00%
Equipment Expense	04-006-442070-0000-46006	60,000.00		-		60,000.00	0.00%
Maintenance & Repairs	04-006-442070-0000-46007	174,642.00		51,061.36		123,580.64	29.24%
Fuel	04-006-442070-0000-46008	15,000.00		6,693.34		8,306.66	44.62%
Vehicle Maintenance	04-006-442070-0000-46009	5,000.00		8,392.92	10	(3,392.92)	167.86%
Uniforms	04-006-442070-0000-46011	3,500.00		3,860.37	11	(360.37)	110.30%
Pump Replacement & Conditioning	04-006-442070-0000-46015	142,762.00		50,942.11	12	91,819.89	35.68%
ARPA	04-006-442070-0000-46019, 48102	-			13	-	0.00%
Debt Service	04-006-442070-0000-49000	200,000.00		9,848.16	14	190,151.84	4.92%
Bad Debt Expense	04-006-442070-0000-49004	-				-	0.00%
Depreciation Expense	04-006-442070-0000-49102	-		261,925.39		(261,925.39)	0.00%
Capital Expenditures	balance sheet	575,000.00		27,364.49		547,635.51	4.76%
Total Sewer Expenditures		1,950,176.00	-	746,080.83		1,204,095.17	38.26%

SEWER NOTES AS OF JANUARY 31, 2025		
Revenues		
1	Sewer Charges/Sewer Compliance	92,945 higher than prior year due reallocation
2	Availability fees	Trending 120,060 lower than prior year
3	Pro-Rata Share Fees	40,800 less than prior year
4	Connection Fees	46,720 less than prior year
5	ARPA Funding	
6	Appropriated Fund Balance	
Expenses		-
7	Salaries and payroll taxes	
8	HRPDC Sewer Programs	Tracking to prior year
9	Insurance	4,000 less than prior year
10	Vehicle Maintenance	Tracking to prior year
11	**Uniforms**	Tracking to prior year
12	**Pump replacement/conditioning**	34,954 less than prior year
		Expenses booked in December:
		26,825 James Street Pump Station
		15,082 St Andrews PS, 9,034 Bradford Mews, 26,747 Plaza Pump Station
13	**ARPA**	
14	**Debt Service**	VAC Truck paid each year 99,000 (a portion is booked to Sewer)

Town of Smithfield
FY2025 Adopted Operating Budget
WATER FUND
Preliminary

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
WATER REVENUES							
Water Sales	03-006-342060-0000-31101	1,620,865.00		978,309.98	1	642,555.02	60.36%
Debt Service Revenue	03-006-342060-0000-31109	266,000.00		137,991.00	1	128,009.00	51.88%
Availability Fees	03-006-342060-0000-31102	175,000.00		74,520.00	2	100,480.00	42.58%
Pro Rata Share Fees	03-006-342060-0000-31103	-		21,600.00	3	21,600.00	0.00%
Connection fees	03-006-342060-0000-31104	45,000.00		15,880.00	4	29,120.00	35.29%
Miscellaneous	03-006-342060-0000-31105	-		11,974.84	5	11,974.84	0.00%
Application Fees	03-006-342060-0000-31106	10,700.00		12,630.00		(1,930.00)	118.04%
Interest Revenue	03-006-342060-0000-31501	145,800.00		58,326.80		87,473.20	40.00%
ARPA Revenue	03-006-342060-0000-31619, 350	-	9,845.92	9,845.92	6	-	
Contributions from IOW	03-006-342060-0000-31628	-				-	0.00%
Appropriated fund balance for budge	n/a	270,341.00			7	270,341.00	0.00%
Total Water Revenues		2,533,706.00	9,845.92	1,321,078.54		1,289,623.06	51.94%

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
WATER EXPENSES							
Salaries	04-006-442060-0000-41100	603,262.00		303,191.98	8	300,070.02	50.26%
FICA	04-006-442060-0000-42100	48,261.00		23,164.02	8	25,096.98	48.00%
VRS	04-006-442060-0000-42200	54,738.00		21,415.26	8	33,322.74	39.12%
Health	04-006-442060-0000-42300	87,106.00		38,985.13	8	48,120.87	44.76%
ARPA Payroll	04-006-442060-0000-46023	-	9,845.92	9,845.92	8	-	100.00%
Audit	04-006-442060-0000-43120	8,750.00		-		8,750.00	0.00%
Legal	04-006-442060-0000-43150	10,000.00		1,297.92		8,702.08	12.98%
Professional Services	04-006-442060-0000-43152	32,000.00		-	9	32,000.00	0.00%
Contractual	04-006-442060-0000-43320	15,000.00		871.50		14,128.50	5.81%
Regional Water Supply Study	04-006-442060-0000-43998	1,283.00		4,332.00	10	(3,049.00)	337.65%

Town of Smithfield
FY2025 Adopted Operating Budget
WATER FUND
Preliminary

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Data Processing	04-006-442060-0000-44100	15,000.00		10,213.11		4,786.89	68.09%
Utilities	04-006-442060-0000-45100	3,000.00		749.14		2,250.86	24.97%
Communications	04-006-442060-0000-45200	12,000.00		6,453.49		5,546.51	53.78%
Insurance	04-006-442060-0000-45300	40,000.00		37,408.86	11	2,591.14	93.52%
Materials & Supplies	04-006-442060-0000-45400	140,399.00		100,503.29		39,895.71	71.58%
Travel and Training	04-006-442060-0000-45500	5,000.00		-		5,000.00	0.00%
Other Expense	04-006-442060-0000-45804	15,000.00		510,398.74	12	(495,398.74)	3402.66%
Dues & Subscriptions	04-006-442060-0000-45810	2,000.00		394.00	13	1,606.00	19.70%
Bank service charges-credit card fees	04-006-442060-0000-45813	1,200.00		5,673.14		(4,473.14)	472.76%
Equipment Expense	04-006-442060-0000-46006	4,000.00		-		4,000.00	0.00%
Maintenance & Repairs	04-006-442060-0000-46007	75,207.00		26,492.14		48,714.86	35.23%
Fuel	04-006-442060-0000-46008	20,000.00		5,451.70		14,548.30	27.26%
Vehicle Maintenance	04-006-442060-0000-46009	4,000.00		15,411.89		(11,411.89)	385.30%
Uniforms	04-006-442060-0000-46011	4,000.00		6,197.64	14	(2,197.64)	154.94%
ARPA Capital	04-006-442060-0000-48102				15	-	0.00%
RO Annual costs							
Contract Services	04-006-442061-0000-43300	15,000.00		1,570.12		13,429.88	10.47%
Power	04-006-442061-0000-45100	115,000.00		79,193.97		35,806.03	68.86%
HRSD	04-006-442061-0000-45102	450,000.00		238,387.84		211,612.16	52.98%
Communication	04-006-442061-0000-45200	11,000.00		7,206.16		3,793.84	65.51%
Supplies	04-006-442061-0000-45400	35,000.00		42,550.73	16	(7,550.73)	121.57%
Chemicals	04-006-442061-0000-45413	150,000.00		54,401.76	16	95,598.24	36.27%
Travel and training	04-006-442061-0000-45500	6,000.00		342.29		5,657.71	5.70%
Miscellaneous	04-006-442061-0000-45804	500.00		165.98		334.02	33.20%
Dues & Subscriptions	04-006-442061-0000-45810	2,000.00		1,450.00		550.00	72.50%
Maintenance and Repairs	04-006-442061-0000-46007	90,000.00		27,697.73		62,302.27	30.78%
Vehicle Maintenance	04-006-442061-0000-46009	3,000.00		191.63		2,808.37	6.39%
ARPA Capital	04-006-442061-0000-46019					-	0.00%
Debt Service	04-006-442060-0000-49000	330,000.00		31,217.39	17	298,782.61	9.46%
Bad Debt Expense	04-006-442060-0000-49004	-				-	0.00%
Depreciation Expense	04-006-442060-0000-49102			218,802.41		(218,802.41)	0.00%
Bond Issuance Costs	04-006-442060-0000-49511	-				-	0.00%

Town of Smithfield
FY2025 Adopted Operating Budget
WATER FUND
Preliminary

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Transfers to Operating Reserves	balance sheet	-				-	0.00%
Capital Expenditures	04-006-442061-0000-47000	125,000.00		247,354.67		(122,354.67)	0.00%
Total Water Expenditures		2,533,706.00	9,845.92	2,078,983.55		464,568.37	81.74%

WATER NOTES AS OF JANUARY 31, 2025		
Revenues		
1	Water Charges/Water Debt Service	161,644 higher than prior year same time. 7,287 bulk water sales
2	Availability fees	84,800 less than prior year same period.
3	Pro-Rata Share Fees	40,800 less than prior year
4	Connection Fees	20,440 less than prior year
5	Miscellaneous Revenues	6,225 less than prior year
6	ARPA Funding	Per OCT 2024 ARPA Obligations Resolution. After GF ARPA Payroll funds used, $9,845.92 remained of 2.3 million
7	Appropriated Fund Balance	-
Expenses		
8	Salaries and payroll taxes	
9	Professional fees	
10	Regional Water Supply Study	Tracking to prior year
11	Insurance	Prior year's payments were $9,426 per quarter. This year they are $12,469 per quarter
12	Other	Includes 500,000 IOW water/sewer agreement
13	Dues & Subscriptions	Tracking to last year
14	Uniforms	Tracking to last year
15	**ARPA**	

WATER NOTES AS OF JANUARY 31, 2025		
16	RO Supplies/Chemicals	10,727 higher than prior year
17	Debt Service	VAC Truck paid each year 99,000 (a portion is booked to Sewer)

Town of Smithfield
SEWER AND WATER
FY2024-25 CAPITAL BUDGET

UTILITY CAPITAL EXPENSES	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
SEWER							
Bypass Pump	04-006-442070-0000-47012	170,000.00				170,000.00	0.00%
Manhole Inspections & Rehab	04-006-442070-0000-47000	50,000.00				50,000.00	0.00%
Pipe Lining of gravity sewer pipes	04-006-442070-0000-47000	50,000.00				50,000.00	0.00%
Vehicle Replacement (split Hwy, Wtr, Swr, PW)	04-006-442070-0000-47005	25,000.00		616.67		24,383.33	2.47%
Antenna Towers	04-006-442070-0000-47012	60,000.00				60,000.00	0.00%
Plaza Pump Station Upgrades	04-006-442070-0000-47012	110,000.00		26,747.82		83,252.18	0.00%
SCADA Radio Replacement	04-006-442070-0000-47012	110,000.00				110,000.00	0.00%
TOTAL SEWER		575,000.00	-	27,364.49		547,635.51	4.76%
WATER							
Emergency Repairs Well #10	04-006-442061-0000-47000	-		246,738.00		(246,738.00)	
Vehicle Replacement (split Hwy, Wtr, Swr, PW)	04-006-442060-0000-47005	25,000.00		616.67		24,383.33	0.00%
Water Meter Replacements	04-006-442060-0000-47012	100,000.00				100,000.00	0.00%
TOTAL WATER		125,000.00	-	247,354.67		(122,354.67)	0.00%

Town of Smithfield
SEWER AND WATER
FY2024-25 CAPITAL BUDGET

UTILITY ARPA EXPENSES	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
SEWER							
Bypass Pump - Moonefield	04-006-442070-0000-46019					-	
Bypass Pump - Jordan	04-006-442070-0000-46019, 48102					-	
Install Controls on Outside of Panel (ARC Flash Safety Issue)						-	
Pagan Road - relocate cable	04-006-442070-0000-48102					-	
VAC Truck Building	04-006-442070-0000-48102					-	
New Rail Systems for Pump Stations	04-006-442070-0000-46019					-	
Manhole Replacement						-	
Main St Sewer Replacement - 300 block						-	
Valve Vault Reconditioning	04-006-442070-0000-48102					-	
Flow Meter Calibration	04-006-442070-0000-46019					-	
Complete Grace St Sewer						-	
Check Valve replacement	04-006-442070-0000-46019					-	
TOTAL SEWER		-	-	-		-	
WATER							
Storage Tank - Maintenance and Repairs - Wilson Rd	04-006-442060-0000-46019, 48102					-	
Water Main Replacement - Pagan	04-006-442060-0000-46019, 48102			249,898.05		(249,898.05)	
Water Main Replacement - S. Church - Completed						-	
Water Main Replacement-Sykes Court	04-006-442060-0000-46019			149,984.00		(149,984.00)	
Water Main Replacement - Red Point	04-006-442060-0000-48102			46,000.00		(46,000.00)	
Water Main Replacement - Main Street - 300 block						-	
Water Meter Replacements - Completed						-	
Water Sample Station Replacements						-	
2nd RO Skid Funding ($500,000 ARPA)	04-006-442061-0000-46019					-	
Water line - N. Church St						-	
TOTAL WATER		-	-	445,882.05		(445,882.05)	

Debt 1/31/25

	Original Amount	Inception Date	Maturity	Interest Rate	Last Payment	Next Payment	Payment (can fluctuate slightly)	Outstanding 1/31/25
Series 2020A-2	4,176,000.00	10/16/20	10/01/32	1.676%	9/26/2024	4/1/2025	190,355	2,787,000.00
Series 2020A-1	1,147,000.00	08/07/20	10/01/25	1.910%	9/26/2024	4/1/2025	117,066	347,000.00
Loan 5000008745	966,480.00	11/30/23	11/30/28	6.300%	6/30/2024	2/28/2025	18,860	767,758.41
Vac Truck	460,998.00	01/25/21	08/25/25	2.960%	8/25/2023	8/25/2025	99,349	98,289.06
Line of Credit	1,000,000.00	08/31/23	08/31/24	Prime			0	-
Totals	7,750,478.00						425,631	4,000,047.47

Prime Rate History	Percentage
04-May-22	4.00%
15-Jun-22	4.75%
27-Jul-22	5.50%
21-Sep-22	6.25%
02-Nov-22	7.00%
14-Dec-22	7.50%
01-Feb-23	7.75%
22-Mar-23	8.00%
03-May-23	8.25%
26-Jul-23	8.50%
18-Sep-24	8.00%
07-Nov-24	7.75%
18-Dec-24	7.50%

Prime rate dropped .5bp on 12/18/24

TOWN COUNCIL COMMITTEES REPORT

ITEM: January Cash Balances

FROM: Laura Ross, Treasurer

ATTACHMENTS:

Description	Type	Upload Date
January 2025 Cash Balances	Activity Report	2/18/2025
Janaury 2025 Benchmark Report	Activity Report	2/18/2025
VIP Investment Pool Update	Activity Report	2/18/2025

CASH BALANCES January 31, 2025

ACCOUNT NAME	Account	Bank Balance	Pending and To/From	GL Balance
General Fund (TB)	**xxxx6114**	1,486,007.11	(32,148.78)	1,453,858.33
General Fund (OPB)	**xxxx7701**	777,624.15	2,401.35	780,025.50
General Fund Sweep (OPB)	**xxxx9301**	250,148.94	-	250,148.94
CD General Fund (TB)	**xxxx8605**	1,010,595.89	-	1,010,595.89
CashFlow Investor (TB)	**xxxx1696**	-	-	-
Payroll (TB)	**xxxx6301**	-	-	-
Money Market - General Fund (OPB)	**xxxx3581**	4,037,313.11	-	4,037,313.11
Subtotal General Fund		**$ 7,561,689.20**	$ (29,747.43)	**$ 7,531,941.77**
Water Department Account (TB)	**xxxx8814**	-	-	-
Sewer Department Account (TB)	**xxxx9614**	-	-	-
Utilities Operating Account (OPB)	**xxxx1501**	1,658,500.76	(9,768.43)	1,648,732.33
Subtotal Utilities		**$ 1,658,500.76**	$ (9,768.43)	**$ 1,648,732.33**
Highway Fund (OPB)	**xxxx0701**	**$ 54,798.19**	$ (7,586.95)	**$ 47,211.24**
Only for purpose indicated (Designated Funds)				
Water Deposit Account (TB)	**xxxx9769**	56,719.10	(8,829.93)	47,889.17
Sewer Compliance (TB)	**xxxx8701**	-	-	-
Sewer Capital Escrow (availability fees) (TB)	**xxxx6552**	-	-	-
Utilities Development Escrow (OPB)	**xxxx2301**	1,004,634.83	-	1,004,634.83
Money Market - Utilities (OPB)	**xxxx3579**	6,439,377.95	-	6,439,377.95
Total Restricted or Designated		**7,500,731.88**	**(8,829.93)**	**7,491,901.95**
				-
Certificate of Deposit-Police Dept-24 month	**xxxx1623**	**39,241.83**	-	**39,241.83**
Designated Funds		**$ 7,539,973.71**	$ -	**$ 7,539,973.71**
Total Bank Balances, usable balances		$ 9,274,988.15	$ (47,102.81)	$ 9,227,885.34
VIP Investment Pool (General Fund)		$ 7,933,223.46	$ -	$ 7,933,223.46
VIP Investment Pool (Utilities Fund)		$ 1,003,211.91	$ -	$ 1,003,211.91
Bank Balances and VIP, usable balances		$ 17,208,211.61	$ (47,102.81)	$ 18,164,320.71

Investment Benchmark Report 1/31/25

Return	1/31/25 Balance	Earnings Rate	1/31/25 Return	YTD FY 24/25	90 Day Tbill	To Tbill	
Sweep - TowneBank	0.00	0.00%	0.00	0.00	0.00%	0.00%	
Bank Accounts TowneBank	2,183,196.62	1.04%	446.28	4,982.60	4.21%	-3.17%	
CD TowneBank	1,000,000.00	4.32%	3,600.00	14,400.00	4.21%	0.11%	Maturity 9/30/25
Virginia Investment Pool - GF and Utilities	8,936,435.37	4.52%	31,217.38	234,520.66	4.21%	0.31%	
Bank Accounts OPB	3,745,706.87	0.08%	385.03	459.88	4.21%	-4.13%	
Investments OPB	10,514,986.79	4.26%	43,258.63	79,570.45	4.21%	0.05%	
Total	26,380,325.65	2.37%	78,907.32	333,933.59		-0.69%	
Restricted	7,539,973.71						
Available for use (with exception)	18,840,351.94						

TowneBank as of 1/31/25	
Sweep	0.00
General Fund	1,486,007.10
CD TowneBank	1,000,000.00
Other Accounts	697,189.52
Total	**3,183,196.62**

OPB Balances 1/31/25	
General Fund	777,624.15
Other Accounts	2,968,082.72
Investments	10,514,986.79
Total	**14,260,693.66**

Compliance Report

1/31/2025 20,451,422.16

CLASS	LENGTH/POLICY	Amount Invested	Percent of Overall Portfolio	PERCENT OF PORTFOLIO/POLICY	Compliance %	In Compliance?	Code Section
Municipal Obligations: Stocks, bonds, notes and other evidence of Indebtedness of the Commonwealth of Virginia, or of any county, city, town, district, authority of public body of the Commonwealth of Virginia.	36 months or less	-		20%			§2.2-4500
US Government Obligations: Stocks, bonds, notes and other evidence of indebtedness of the United States, its agencies or government sponsored corporations.	36 months or less		0	100%			§ 2.2-4505
Savings accounts or time deposits (CDs) In any bank or savings and loan association within the Commonwealth of Virginia	12 months or less	1,000,000.00	4.89%	75%	70%	Yes	§ 2.2-4509
Commercial Paper	No greater than 270 days			5%			§2.2-4502
Corporate Notes	No greater than 270 days			15%			§2.2-4510
Repurchase Agreements	90 days or less			50%			§2.2-4507
Certificates representing ownership in either treasury bond principal at maturity or its coupons	36 months or less			20%			§2.2-4505
Virginia Investment Pool (VIP)	Daily			100%			§2.2-4605
Virginia Local Government Investment Pool (LGIP)	Daily	8,936,435.37	43.70%	100%	56%	Yes	§2.2-4605
Registered Money Market Mutual Funds	Daily	10,514,986.79	51.41%	100%	49%	Yes	§2.2-4508
The State Non-Arbitrage Pool (SNAP)	Depending Upon Length of Bond			100% of bond proceeds			§2.2- 4700
Total		20,451,422.16	100.00%				

VIP
Virginia Investment Pool
A Service of VML/VACo Finance

Investor ID: VA-01-0009

0000008-0000033 PDFT 742579

Town of Smithfield
PO Box 246
Smithfield, VA 23431

Virginia Investment Pool

VIP Stable NAV Liquidity Pool

Average Monthly Yield: 4.5202%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
VA-01-0009-5001	LIQUID GENERAL	7,902,829.15	0.00	0.00	30,394.31	30,394.31	7,919,030.68	7,933,223.46
VA-01-0009-5002	Utilities Investment Account	0.00	1,000,000.00	0.00	3,211.91	3,211.91	936,929.62	1,003,211.91
TOTAL		**7,902,829.15**	**1,000,000.00**	**0.00**	**33,606.22**	**33,606.22**	**8,855,960.30**	**8,936,435.37**

Virginia Investment Pool
A Service of VML/VACo Finance

Summary Statement

January 31, 2025

Investor ID: VA-01-0009

Town of Smithfield
PO Box 246
Smithfield, VA 23431

VIP 1-3 Year High Quality Bond Fund

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
VA-01-0009-0001	GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Account Number: VA-01-0009-5001

LIQUID GENERAL

Account Summary

Average Monthly Yield: 4.5202%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
VIP Stable NAV Liquidity Pool	7,902,829.15	0.00	0.00	30,394.31	30,394.31	7,919,030.68	7,933,223.46

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
01/01/2025	Beginning Balance			7,902,829.15	
01/31/2025	Income Dividend Reinvestment	30,394.31			
01/31/2025	Ending Balance			7,933,223.46	

Account Number: VA-01-0009-5002

Utilities Investment Account

Account Summary

Average Monthly Yield: 4.5202%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
VIP Stable NAV Liquidity Pool	0.00	1,000,000.00	0.00	3,211.91	3,211.91	936,929.62	1,003,211.91

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
01/03/2025	Contribution	1,000,000.00			483144
01/31/2025	Income Dividend Reinvestment	3,211.91			
01/31/2025	Ending Balance			1,003,211.91	

Virginia Investment Pool

Date	VIP Stable NAV Liquidity Pool Dividend Rate	Daily Yield
01/01/2025	0.000000000	4.5575%
01/02/2025	0.000126576	4.6200%
01/03/2025	0.000380547	4.6300%
01/04/2025	0.000000000	4.6300%
01/05/2025	0.000000000	4.6300%
01/06/2025	0.000124111	4.5300%
01/07/2025	0.000123561	4.5100%
01/08/2025	0.000123562	4.5100%
01/09/2025	0.000123014	4.4900%
01/10/2025	0.000371505	4.5200%
01/11/2025	0.000000000	4.5200%
01/12/2025	0.000000000	4.5200%
01/13/2025	0.000123289	4.5000%
01/14/2025	0.000123014	4.4900%
01/15/2025	0.000123014	4.4900%
01/16/2025	0.000123013	4.4900%
01/17/2025	0.000490960	4.4800%
01/18/2025	0.000000000	4.4800%
01/19/2025	0.000000000	4.4800%
01/20/2025	0.000000000	4.4800%
01/21/2025	0.000123013	4.4900%
01/22/2025	0.000122740	4.4800%
01/23/2025	0.000123013	4.4900%
01/24/2025	0.000370686	4.5100%
01/25/2025	0.000000000	4.5100%
01/26/2025	0.000000000	4.5100%
01/27/2025	0.000123835	4.5200%
01/28/2025	0.000123561	4.5100%
01/29/2025	0.000123836	4.5200%
01/30/2025	0.000123836	4.5200%
01/31/2025	0.000123561	4.5100%

TOWN COUNCIL COMMITTEES REPORT

ITEM: Funding Request for FY 2025/2026

FROM: Laura Ross, Treasurer

SUBJECT:

Isle of Wight Christian Outreach
Isle of Wight Arts League

TOWN COUNCIL COMMITTEES REPORT

ITEM: January Financial Statements

FROM: Laura Ross, Treasurer

ATTACHMENTS:

Description	Type	Upload Date
January 2025 Financial Statements	Activity Report	2/18/2025
January 2025 Total Debt	Activity Report	2/18/2025

Town of Smithfield
Financial Statements
as of January 31, 2025
FY 24-25

TOWN OF SMITHFIELD

FY 2025 ADOPTED BUDGET SUMMARY GENERAL FUND

Preliminary

REVENUES Department	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Budget to Actual	Variance %
Real Property Taxes	3,918,280.00	-	1,198,163.49	2,720,116.51	30.58%
Other Local Taxes	4,872,700.00	-	2,326,650.46	2,546,049.54	47.75%
Licenses, permits, & fees	371,500.00	-	121,518.43	249,981.57	32.71%
Fines & Costs	50,000.00	-	22,186.64	27,813.36	44.37%
From Use of Money & Property	902,400.00	-	699,916.77	202,483.23	77.56%
Miscellaneous Revenues	130,000.00	-	206,985.18	(76,985.18)	159.22%
Governmental Virginia	649,169.00	-	480,360.65	168,808.35	74.00%
Governmental Federal	153,000.00	3,636,509.08	-	3,789,509.08	0.00%
Other financing sources	175,000.00	-	-	175,000.00	0.00%
Appropriated from Reserves	-	-	-	-	0.00%
TOTAL REVENUES	11,222,049.00	3,636,509.08	5,055,781.62	9,802,776.46	34.03%

EXPENSES Department	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Budget to Actual	Variance %
Town Council	212,425.00	19,993.03	128,496.51	103,921.52	55.29%
Town Manager	799,835.00	198,471.50	412,900.90	585,405.60	41.36%
Treasurer	880,428.00	292,571.43	555,113.31	617,886.12	47.32%
Public Safety	4,184,628.00	1,127,514.42	2,403,478.56	2,908,663.86	45.24%
Parks & Recreation	2,466,162.00	1,652,875.33	1,771,155.92	2,347,881.41	43.00%
Museum	274,511.00	-	164,781.66	109,729.34	60.03%
Community Development & Planning	1,004,981.00	121,615.37	271,372.08	855,224.29	24.09%
Public Works	1,025,687.00	96,037.61	352,602.74	769,121.87	31.43%
Public Buildings	455,877.00	16,105.02	205,476.82	266,505.20	43.53%
Contributions	67,024.00	-	27,848.00	39,176.00	41.55%
Non-Departmental	80,000.00	-	3,615.00	76,385.00	4.52%
Debt Service	467,281.00	-	256,515.36	210,765.64	54.90%
Contingency	-	-	-	-	0.00%
TOTAL EXPENSES	11,918,839.00	3,525,183.71	6,553,356.86	8,890,665.85	42.43%
NET INCOME/(LOSS)	(696,790.00)	111,325.37	(1,497,575.24)	-	-

Town of Smithfield
FY2025 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY
Preliminary

	MUNIS ACCT #	FY 2024-25 Approved Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
GENERAL GOVERNMENT REVENUES							
REAL PROPERTY TAXES							
Real Estate - Current	03-100-311010-0000-30001	2,524,950.00		43,273.16	1	2,481,676.84	1.71%
Real Estate - Current Tax Relief for the Elderly/Veterans	03-100-311010-0000-30001	85,000.00		-	1	85,000.00	0.00%
Real Estate - Delinquent	03-100-311010-0000-30002	25,000.00		1,473.95	1	23,526.05	5.90%
Public Service-Real Estate Current	03-100-311020-0000-30001	43,000.00		43,209.11		(209.11)	100.49%
Public Service-Personal Property Current	03-100-311020-0000-30001	130.00		83.87		46.13	64.52%
Personal Property - Current	03-100-311030-0000-30001	1,162,200.00		1,018,459.11	2	143,740.89	87.63%
Personal Property - Delinquent	03-100-311030-0000-30002	25,000.00		59,262.41	2	(34,262.41)	237.05%
Penalty	03-100-311060-0000-30005	38,000.00		23,506.12		14,493.88	61.86%
Interest	03-100-311060-0000-30006	15,000.00		9,026.08		5,973.92	60.17%
Miscellaneous Receipts Over-Short	03-100-311060-0000-30007	-		(130.32)		130.32	0.00%
Total Real Property Taxes		3,918,280.00		1,198,163.49		2,720,116.51	30.58%
OTHER LOCAL TAXES							
Sales Tax	03-100-312010-0000-30009	700,000.00		340,687.56	3	359,312.44	48.67%
Utility Tax	03-100-312020-0000-31201	200,000.00		91,741.51	4	108,258.49	45.87%
Consumption Tax	03-100-312020-0000-31202	50,000.00		18,127.01	4	31,872.99	36.25%
Business Licenses	03-100-312030-0000-31208	515,000.00		64,999.23	5	450,000.77	12.62%
Business Licenses Penalty	03-100-312030-0000-31209	5,000.00		3,863.72		1,136.28	77.27%
Business Licenses Interest	03-100-312030-0000-31210	1,000.00		1,294.81		(294.81)	129.48%
Peg Channel Capital Fee	03-100-312040-0000-30054	1,700.00		641.30		1,058.70	37.72%
Bank Franchise Tax	03-100-312040-0000-31203	150,000.00		-	6	150,000.00	0.00%
Vehicle License	03-100-312050-0000-32020	245,000.00		234,917.62	7	10,082.38	95.88%
Cigarette Tax	03-100-312080-0000-31204	200,000.00		105,750.00	8	94,250.00	52.88%
Transient Occupancy Tax	03-100-312101-0000-31205	325,000.00		163,356.85	9	161,643.15	50.26%
Meals Tax-4.25%	03-100-312110-0000-31211	1,700,000.00		884,864.18	10	815,135.82	52.05%
Meals Tax-2%	03-100-312110-0000-31212	780,000.00		416,406.67	10	363,593.33	53.39%
Total Other Local Taxes		4,872,700.00		2,326,650.46		2,546,049.54	47.75%
TOTAL LOCAL TAX REVENUE		8,790,980.00		3,524,813.95		5,266,166.05	40.10%
PERMITS, FEES & LICENSES							
Permits & Other Licenses	03-100-313030-0000-30018-multiple accts	45,000.00		16,524.90	11	28,475.10	36.72%
Inspection Fees/Reinspection Fees-Subdivision	03-100-313030-0000-30030/30039	70,000.00		52,389.60	12	17,610.40	74.84%
Administrative Collection Fees-DMV Stops	03-100-311070-0000-31307	12,000.00		9,060.00		2,940.00	75.50%
Refuse Collection Fee	03-100-313030-0000-30038	240,000.00		33,593.93	13	206,406.07	14.00%
WC Dog Park Registration Fees	03-100-313030-0000-30043	-		-		-	0.00%
Consultant Review Fees	03-100-313030-0000-30028	4,500.00		9,950.00	14	(5,450.00)	221.11%
Total Permits, Fees & Licenses		371,500.00		121,518.43		249,981.57	32.71%

Town of Smithfield
FY2025 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY
Preliminary

	MUNIS ACCT #	FY 2024-25 Approved Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
GENERAL GOVERNMENT REVENUES							
FINES & FORFEITURES							
Fines & Costs	03-100-314010-0000-30055, 30058	50,000.00		22,186.64	15	27,813.36	44.37%
Total Fines & Forfeitures		50,000.00		22,186.64		27,813.36	44.37%
REVENUE FROM USE OF MONEY & PROPERTY							
General Fund Interest	03-100-315010-0000-31501	490,600.00		478,662.54	16	11,937.46	97.57%
Rentals	03-100-315020-0000-30110	65,000.00		35,566.91	17	29,433.09	54.72%
Smithfield Center Rentals	03-100-315020-0000-30111	190,000.00		86,482.11	17	103,517.89	45.52%
Windsor Castle Revenue (includes Manor House, Park Impa	03-100-315020-0000-30119	75,000.00		34,961.93	17	40,038.07	46.62%
Sports Complex Rentals	03-100-315020-0000-30120	33,000.00		27,012.50	17	5,987.50	81.86%
Kayak Rentals	03-100-315020-0000-30015	7,500.00		-	18	7,500.00	0.00%
Special Events	03-100-315020-0000-30013, 30014	20,000.00		21,664.00		(1,664.00)	108.32%
Fingerprinting Fees	03-100-318990-0000-30048	200.00		210.00		(10.00)	105.00%
Grass Cutting Reimbursement	03-100-318990-0000-30053	-		-		-	0.00%
Museum Admissions	03-100-315020-0000-30115	8,000.00		5,645.00	19	2,355.00	70.56%
Museum Gift Shop Sales	03-100-318990-0000-30016	12,000.00		8,402.78	19	3,597.22	70.02%
Museum Programs/Lecture Fees	03-100-318990-0000-30017	600.00		809.00	19	(209.00)	134.83%
Lease of Land	03-100-315020-0000-30017	500.00		500.00		-	100.00%
Total Revenue from use of money and property		902,400.00		699,916.77		202,483.23	77.56%
MISCELLANEOUS							
Other Revenue	03-100-318990-0000-31105, Multiple	4,000.00		3,754.78	20	245.22	93.87%
Virginia Municipal Group Safety Grant	03-100-318990-0000-31110	4,000.00		3,648.33		351.67	91.21%
Public Safety Contribution	03-100-318990-0000-31622	-		960.00		(960.00)	0.00%
Windsor Castle	03-100-318990-0000-31626	-				-	0.00%
Contributions-Museum	03-100-318990-0000-31632	92,000.00		98,655.96		(6,655.96)	107.23%
Contributions-Public Ball Fields	03-100-318990-0000-31635	30,000.00		30,000.00		-	100.00%
Contributions ST Stage	03-100-318990-0000-31636	-				-	0.00%
Luter Town Improvements Donation	03-100-318990-0000-31637						0.00%
Windsor Castle T-Mobile Grant	03-100-318990-0000-34026	-				-	0.00%
Insurance Recoveries	03-100-341010-0000-31599, 31603	-		2,054.11	21	(2,054.11)	0.00%
Sale of Land	03-100-341020-0000-31404	-		67,912.00	22	(67,912.00)	0.00%
Sale of Equipment/Buildings	03-100-341020-0000-31405	-			23	-	0.00%
Total Miscellaneous Revenue		130,000.00		206,985.18		(76,985.18)	159.22%
REVENUE FROM THE COMMONWEALTH							
Law Enforcement	03-100-322010-0000-34011	205,810.00		107,590.00	24	98,220.00	52.28%
Litter Control Grant	03-100-322010-0000-34010	3,300.00		6,171.00		(2,871.00)	187.00%
Asset Forfeiture	03-100-322010-0000-34007	-	-	-		-	0.00%
Communications Tax	03-100-322010-0000-34008	150,000.00		64,629.87	25	85,370.13	43.09%
Rolling Stock	03-100-322010-0000-34001	45.00		16.52		28.48	36.71%

Town of Smithfield
FY2025 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY
Preliminary

	MUNIS ACCT #	FY 2024-25 Approved Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
GENERAL GOVERNMENT REVENUES							
Rental Tax	03-100-322010-0000-34002	6,300.00		6,512.23		(212.23)	103.37%
PPTRA State Revenue	03-100-322010-0000-34014	240,795.00		240,794.89	26	0.11	100.00%
Fire Programs	03-100-322010-0000-34012	38,419.00		43,731.00		(5,312.00)	113.83%
Police Block Grants	03-100-322010-0000-34018	-				-	0.00%
DCJS ARPA Reimbursable Grant	03-100-322010-0000-34018					-	0.00%
P2P Sharing	03-100-322010-0000-34033	-				-	0.00%
State VTC Grant	03-100-322010-0000-34034	-				-	0.00%
State DMV Animal Friendly Plt	03-100-322010-0000-34035					-	0.00%
State TDO and ECO Reimbursable Funds	03-100-322010-0000-34036	-				-	0.00%
VCA Grant	03-100-322010-0000-34005	4,500.00		4,500.00		-	100.00%
Urban Fund Projects				6,415.14			0.00%
Benns Church/Route 258/Route 10 Bypass interse	03-100-322010-0000-34020	-				-	0.00%
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-322010-0000-34020	-				-	0.00%
Total State Revenue		649,169.00		480,360.65		175,223.49	74.00%
REVENUE FROM THE FEDERAL GOVERNMENT							
FEMA - Great Springs Project	03-100-331010-0000-35018	-	-	-		-	0.00%
ARPA Revenues	03-100-331010-0000-35026	-	3,636,509.08	-		3,636,509.08	0.00%
Federal Highway Grant		136,000.00	-	-		136,000.00	0.00%
Law Enforcement	03-100-331010-0000-35003, 35009	17,000.00	-	-		17,000.00	0.00%
Urban Fund Projects							0.00%
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-331010-0000-35008	-		-		-	0.00%
Pinewood Heights CDBG Relocation Grant Phase IV	03-100-331010-0000-35002	-		-		-	0.00%
Total Federal Revenue		153,000.00	3,636,509.08	-	27	3,789,509.08	0.00%
OTHER FINANCING SOURCES							
Other Financing Sources-Capital Lease Acquisition	03-100-341040-0000-39004	175,000.00				175,000.00	0.00%
(Enterprise Vehicle Leasing)							
Total Other Financing Sources		175,000.00		-		175,000.00	0.00%
APPROPRIATED FROM RESERVES		$ -	$ -	$ -		-	0.00%
TOTAL GENERAL FUND REVENUES		11,222,049.00	3,636,509.08	5,055,781.62		9,809,191.60	34.03%

GENERAL FUND NOTES AS OF JANUARY 31, 2025		
Revenues		
1	Current/Delinquent Real Estate Tax	Real Estate Taxes will be due in June 2025. In the prior year, they were due in installments
2	Current/Delinquent PP Tax	PP Billed 1,683,260 on 10/29/24 and there were 5,786 bills sent out
		Collections this year are 65,550 higher than for the same period in the prior year.
3	Sales Tax	IOW Finally remitted four months of payments totaling 237,459.
		The payments that are received were for sales July - October. There is normally a three month lag.
		However they were very behind in getting the payments to us.
4	Consumption/Utility Taxes	13,979 higher than prior year for both Utility and Consumption taxes.
		This is comprised of Columbia Gas and Dominion Energy. Columbia Gas did not remit anything for Dec nor Jan.
5	Business licenses	Due in April
6	Bank Franchise Taxes	Due June 2025
7	Vehicle licenses	Billed with personal property taxes and due in December 2024. This year's revenue is 36,811
		higher than the same period in the prior year.
8	Cigarette Taxes	We had a large sale of tax stamps 14,100 in Dec.
9	Transient Occupancy	74,333 higher than prior year at the same period
		The majority comes from Smithfield Station 83,746 and Hampton Inn 143,911
10	Meals Tax	391,470 higher than the prior year at the same period.
		Largest Remitters to date: 163,196 was McDonald's, 184,638 from Smithfield Station and 95,340 from Cockeyed
		Rooster.
11	Permits & Fees	16,155 less than prior year same period.
		11,040 of the total collected to date is zoning permits
12	Inspection fees	66,437 lower than prior year same period
13	Refuse Collection Fees	Lower than prior year, since we are billing annually. This is collected with RE Tax.
14	Review Fees	Majority of this is Napolitano Home for Mallory Phase B 9,650
15	Fines & Costs	6,200 higher than prior year same period

GENERAL FUND NOTES AS OF JANUARY 31, 2025		
16	General Fund interest	46,339 interest during the January period. Total GF Interest for the FY to date is 478,663 or 97.57% of budgeted amount.
17	Parks & Rec Rentals	4,485 higher than prior year primarily Smithfield Center Rentals.
18	Kayak Rentals	
19	Museum revenues	Gift shop sales are lower by 1,441 compared to prior year.
20	Other Revenue	Returned check charges, refunds on commercial loans, checks voided
21	Insurance Recoveries	Less this year compared to prior year of 17,000
22	Sale of Land	Pinewood heights remaining lots
23	Sales of Equipment/Buildings	
24	Revenues from the State-Law Enforcement	3,718 than prior year do to 599 funds.
25	Communications Tax	12,000 higher than prior year
26	PPTRA State Revenue	Same each year
27	Total Federal Revenue	per Oct 2024 ARPA Obligations Appropriation Resolution (GF plus $9,845.92 to Utilities fund 006 Water Dept totals amount of resolution on $3,646,355)
Expenses		
29	Salaries/fica	Per resolution dated October 28, 2024 2,300,000 of salary expense will be ARPA through 12/31/24. See line: "ARPA Payroll" on each expense sheet.
30	Insurance	

GENERAL FUND NOTES AS OF JANUARY 31, 2025		
	TOWN COUNCIL	
32	Professional Services	None so far this year
	TOWN MANAGER	
31	Dues & Subscriptions	Tracking the same as the prior year same period
33	Computer & Technology Expenses	Tracking 2,086 higher than prior year. Dell
	TREASURER	
34	Service Contracts	72,000 less prior year same period. We moved one consultant into a perm position and stopped spending so much
		time on Munis.
31	Dues & Subscriptions	Less this year because some charges for Munis were put into the correct GL.
35	Bank Charges	We are offsetting fees with bank balances
	POLICE DEPARTMENT	
31	Dues & Subscriptions	
36	LODA	With the approval of the state budget for fiscal years 2025-2026, Line of Duty Death and Health Benefits Trust Fund
		(LODA Fund) premiums will increase to $1,015 per full-time equivalent employees, effective July 1, 2024.
		By statute, LODA Fund benefits are funded on a "pay-as-you-go" basis, covering the health care premiums
		for current beneficiaries as well as projected costs of any new death and other benefit claims.
37	Computer & Technology	Computer purchase $3,199 and contract $2,063
38	Radio & Equipment repairs	Tracking to half of last year
	PARKS & RECREATION	
31	Dues & Subscriptions	
39	Credit card processing expense	Tracking to prior year
40	Computer & Technology expenses	Lower than prio ryear
	SMITHFIELD CENTER	

GENERAL FUND NOTES AS OF JANUARY 31, 2025		
40	Computer & Technology expenses	Projector and projector upgrades of 35,168 this year
41	Advertising-SC	None spent this year
42	Repairs & Maintenance	6,000 more this year than prior. A Heat Exchanger 13,528 and Flooring 17,269 were primarily where this was.
43	ARPA	
	WINDSOR CASTLE PARK	
44	Equipment Expense	Higher than prior year due to: $34,311 John Deere Tractor/Gator and Hustler Super Z $14,254
45	ARPA	
47	Repairs & Maintenance	5,700 for pine trees
	WINDSOR CASTLE MANOR HOUSE	
46	Contracted Services	8,000 more this year than prior
47	Repairs & Maintenance	2,000 less than prior year
	LUTER SPORTS COMPLEX	
30	Insurance	
	MISCELLANEOUS-PARKS & REC	
49	Clontz Park	$1,400 less than prior year
50	Clontz Park ARPA	
51	Fireworks	Paid in full vs. installments. Total is higher than prior year.
	MUSEUM	
31	Dues & Subscriptions	
52	Gift Shop Expenses	In line with prior year
	COMMUNITY DEVELOPMENT OTHER	

GENERAL FUND NOTES AS OF JANUARY 31, 2025		
53	Hampton Roads Planning District Commission	In line with prior year same period. This is for regional water program. We pay quarterly.
	PUBLIC WORKS	
54	Repairs & Maintenance	Significantly less than prior year. Dave's service center.
55	**ARPA Expenses**	
	Public Buildings	
56	Computer & Technology	3,368 more than prior year same period
57	ARPA	

Town of Smithfield
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GENERAL FUND EXPENDITURES
Preliminary

TOWN COUNCIL	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Preliminary Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries and Wages	04-100-411010-0000-41100	44,000.00		3,670.00	29	40,330.00	8.34%
Fica & Medicare Benefits	04-100-411010-0000-42100	3,425.00		284.46	29	3,140.54	8.31%
ARPA Payroll	04-100-411010-0000-46023	-	19,993.03	19,993.03	29	-	100.00%
Legal Fees	04-100-411010-0000-43150	50,000.00		12,643.43		37,356.57	25.29%
Update Town Charter & Code	04-100-411010-0000-43151	4,500.00		2,839.94		1,660.06	63.11%
Professional Services	04-100-411010-0000-43152	5,000.00		8,425.00	32	(3,425.00)	168.50%
Public Defender Fees	04-100-411010-0000-43153	4,500.00		758.00		3,742.00	16.84%
Election Expense	04-100-411010-0000-43170	2,000.00		-		2,000.00	0.00%
Maintenance contracts	04-100-411010-0000-43320	4,500.00		2,723.94		1,776.06	60.53%
Annual Christmas Parade	04-100-411010-0000-43351	-				-	0.00%
Advertising	04-100-411010-0000-43600	30,000.00		15,026.49		14,973.51	50.09%
Communications	04-100-411010-0000-45200	-		-		-	0.00%
Insurance	04-100-411010-0000-45300	24,000.00		8,598.79	30	15,401.21	35.83%
Travel & Training	04-100-411010-0000-45500	10,000.00		6,112.78		3,887.22	61.13%
Council Approved Items	04-100-411010-0000-45804	5,000.00		24,940.77		(19,940.77)	498.82%
Subscriptions/Memberships	04-100-411010-0000-45810	7,500.00		8,502.00	31	(1,002.00)	113.36%
Records Management maint & upgrades	04-100-411010-0000-45811	8,000.00		6,116.57		1,883.43	76.46%
Bank Charges	04-100-411010-0000-45813	-		4,221.72		(4,221.72)	0.00%
Supplies	04-100-411010-0000-46001	10,000.00		3,639.59		6,360.41	36.40%
ARPA Expenses	04-100-411010-0000-46019	-				-	0.00%
Total Town Council		212,425.00	19,993.03	128,496.51		103,921.52	55.29%

Town of Smithfield
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TOWN MANAGER

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries and Wages	04-100-412010-0000-41100	317,250.00		36,094.19	29	281,155.81	11.38%
Salaries-PT	04-100-412010-0000-41110	44,142.00		2,510.05	29	41,631.95	5.69%
Salaries-OT	04-100-412010-0000-41120, 41115	3,000.00		92.85	29	2,907.15	3.10%
Fica & Medicare Benefits	04-100-412010-0000-42100	28,912.00		2,787.65	29	26,124.35	9.64%
VSRS	04-100-412010-0000-42200	31,216.00		16,971.30		14,244.70	54.37%
Disability	04-100-412010-0000-42210	490.00		295.38		194.62	60.28%
Health & Other	04-100-412010-0000-42300	61,506.00		4,731.22		56,774.78	7.69%
Pre-Employment Test	04-100-412010-0000-42435	5,000.00		3,136.95		1,863.05	62.74%
Employee Recognition	04-100-412010-0000-42440	10,000.00		5,600.39		4,399.61	56.00%
Wellness Inititatives	04-100-412010-0000-42460	8,237.00		60.00		8,177.00	0.73%
ARPA Payroll	04-100-412010-0000-46023		198,471.50	198,471.50	29	-	100.00%
Professional Services	04-100-412010-0000-43152	78,000.00		11,625.00		66,375.00	14.90%
Maintenance Contracts	04-100-412010-0000-43320	3,000.00		4,310.79		(1,310.79)	143.69%
Communications	04-100-412010-0000-45200	8,000.00		4,741.96		3,258.04	59.27%
Insurance	04-100-412010-0000-45300	3,130.00		1,451.37	30	1,678.63	46.37%
Travel & Training	04-100-412010-0000-45500	12,000.00		4,050.06		7,949.94	33.75%
Other	04-100-412010-0000-45804	1,000.00		723.79		276.21	72.38%
Dues & Subscriptions	04-100-412010-0000-45810	4,000.00		3,313.17	31	686.83	82.83%
Supplies	04-100-412010-0000-46001	4,500.00		1,231.82		3,268.18	27.37%
Computer & technology expenses	04-100-412010-0000-46005	5,000.00		4,171.59	33	828.41	83.43%
Fuel Expense	04-100-412010-0000-46008	200.00				200.00	0.00%
Auto Expense	04-100-412010-0000-46009	300.00				300.00	0.00%
Shared Services-IT	04-100-412010-0000-46020	81,000.00		40,500.00		40,500.00	50.00%
Contingency	04-100-412010-0000-46021	34,952.00		900.00		34,052.00	2.57%
Strategic Planning Initiatives		50,000.00		65,129.87		(15,129.87)	130.26%
Education Assistance		5,000.00				5,000.00	0.00%
Capital Expenditures - website redesign	04-100-412010-0000-48100	-				-	0.00%
Total Town Manager		799,835.00	198,471.50	412,900.90		585,405.60	41.36%

Town of Smithfield
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TREASURER

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries and Wages	04-100-412410-0000-41100	462,067.00		59,857.68	29	402,209.32	12.95%
Salaries-OT	04-100-412410-0000-41120, 41115	8,360.00		494.56	29	7,865.44	5.92%
Fica & Medicare Benefits	04-100-412410-0000-42100	37,635.00		4,535.35	29	33,099.65	12.05%
VSRS	04-100-412410-0000-42200	46,857.00		27,296.63		19,560.37	58.26%
Disability	04-100-412410-0000-42210	555.00		590.66		(35.66)	106.43%
Health	04-100-412410-0000-42300	59,150.00		6,376.47	29	52,773.53	10.78%
ARPA Payroll	04-100-412410-0000-46023	-	292,571.43	292,571.43	29	-	100.00%
Audit	04-100-412410-0000-43120	39,000.00		-		39,000.00	0.00%
Service contracts	04-100-412410-0000-43320	125,000.00		59,191.92	34	65,808.08	47.35%
Data Processing	04-100-412410-0000-44100	42,000.00	(5,000.00)	24,292.49		12,707.51	65.66%
Communications	04-100-412410-0000-45200	11,000.00		5,184.66		5,815.34	47.13%
Insurance	04-100-412410-0000-45300	2,804.00		2,053.35	30	750.65	73.23%
Travel & Training	04-100-412410-0000-45500	12,000.00		3,323.88		8,676.12	27.70%
Other	04-100-412410-0000-45804	500.00		90.00		410.00	18.00%
Dues & Subscriptions	04-100-412410-0000-45810	1,500.00		1,623.65	31	(123.65)	108.24%
Bank Charges	04-100-412410-0000-45813	800.00			35	800.00	0.00%
Cigarette Tax Stamps	04-100-412410-0000-45830	3,600.00		3,407.40		192.60	94.65%
Supplies	04-100-412410-0000-46001	21,000.00		16,555.72		4,444.28	78.84%
Credit Card Processing	04-100-412410-0000-46002	800.00		3,197.48		(2,397.48)	399.69%
Computer & technology expenses	04-100-412410-0000-46005	5,800.00	5,000.00	9,204.86		1,595.14	85.23%
ARPA Expenses	04-100-412410-0000-46019	-				-	0.00%
Capital Outlay	04-100-412410-0000-48100	-		35,265.12		(35,265.12)	0.00%
Total Treasurer		880,428.00	292,571.43	555,113.31		617,886.12	47.32%

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PUBLIC SAFETY

POLICE DEPARTMENT

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries and Wages	04-100-431100-0000-41100	1,764,269.00		184,453.81	29	1,579,815.19	10.45%
Salaries - Reg OT	04-100-431100-0000-41115	-		6,088.13	29	(6,088.13)	0.00%
Salaries OT	04-100-431100-0000-41120	298,076.00		35,532.82	29	262,543.18	11.92%
Salaries-Selective Enforcement	04-100-431100-0000-41130	19,500.00		-	29	19,500.00	0.00%
Salaries - TDO and ECO	04-100-431100-0000-41135	-		1,014.00		(1,014.00)	0.00%
Salaries-Special Events	04-100-431100-0000-41140	17,792.00		36,898.29		(19,106.29)	207.39%
FTO/Shift Differential	04-100-431100-0000-41150	14,000.00		903.00	29	13,097.00	6.45%
Fica & Medicare Benefits	04-100-431100-0000-42100	168,159.00		17,292.12	29	150,866.88	10.28%
VSRS	04-100-431100-0000-42200	178,760.00		80,212.13		98,547.87	44.87%
Disability	04-100-431100-0000-42210	350.00		198.68		151.32	56.77%
Health Insurance	04-100-431100-0000-42300	341,353.00		24,366.84	29	316,986.16	7.14%
ARPA Payroll	04-100-431100-0000-46023		1,127,514.42	1,127,514.42	29	-	100.00%
Ins. - LODA	04-100-431100-0000-42410	16,650.00		22,330.00	36	(5,680.00)	134.11%
Professional Services	04-100-431100-0000-43152	8,000.00		2,192.00		5,808.00	27.40%
Service Contracts	04-100-431100-0000-43320	150,000.00	-	57,104.43		92,895.57	38.07%
Community Outreach	04-100-431100-0000-43352	6,000.00		3,045.32		2,954.68	50.76%
Investigation expenses	04-100-431100-0000-44641	7,000.00		3,452.91		3,547.09	49.33%
HEAT Grant Expenses	04-100-431100-0000-45037	-		1,742.92		(1,742.92)	0.00%
Communications	04-100-431100-0000-45200	50,000.00		19,279.47		30,720.53	38.56%
Insurance	04-100-431100-0000-45300	63,200.00		71,051.76	30	(7,851.76)	112.42%
Travel & Training	04-100-431100-0000-45500	38,000.00		19,373.90		18,626.10	50.98%
Accreditation	04-100-431100-0000-45521	-	-	-		-	0.00%
Asset Forteiture Expenses	04-100-431100-0000-45640	-		-		-	0.00%
Other	04-100-431100-0000-45804	1,800.00		1,246.87		553.13	69.27%
Dues & Subscriptions	04-100-431100-0000-45810	45,600.00		7,888.10	31	37,711.90	17.30%
Materials & Supplies	04-100-431100-0000-46001	25,000.00		17,929.86		7,070.14	71.72%
Credit Card Process	04-100-431100-0000-46002	-	-	10.86		(10.86)	0.00%
Computer & Technology Expenses	04-100-431100-0000-46005	19,000.00		13,886.23	37	5,113.77	73.09%
Equipment	04-100-431100-0000-46006	227,200.00		127,034.47		100,165.53	55.91%
Gas	04-100-431100-0000-46008	45,000.00		31,048.25		13,951.75	69.00%
Vehicle Maintenance	04-100-431100-0000-46009	30,000.00		14,204.25		15,795.75	47.35%

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PUBLIC SAFETY

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Radio & Equipment repairs	04-100-431100-0000-46010	2,000.00		440.00	38	1,560.00	22.00%
Uniforms	04-100-431100-0000-46011	31,500.00		10,802.28		20,697.72	34.29%
Tires	04-100-431100-0000-46016	9,000.00		5,114.40		3,885.60	56.83%
COVID-19 Expenses	04-100-431100-0000-46018	-				-	0.00%
ARPA Expenses	04-100-431100-0000-46019	-				-	0.00%
Capital Outlay	04-100-431100-0000-48100	175,000.00		31,154.92		143,845.08	17.80%
Total Police Department		3,752,209.00	1,127,514.42	1,974,807.44		2,904,915.98	40.47%

FIRE DEPARTMENT

State Pass Thru	04-100-432100-0000-45623	38,419.00		-		38,419.00	0.00%
Annual Fuel Contribution	04-100-432300-0000-46008	15,000.00		15,000.00		-	100.00%
Capital Contribution	04-100-432300-0000-45618	19,000.00		19,000.00		-	100.00%
Total Fire Department		72,419.00	-	34,000.00		38,419.00	46.95%

E911 DISPATCH

E911 Dispatch shared services	04-100-432300-0000-45614	360,000.00		394,671.12		(34,671.12)	109.63%
Total E911 Dispatch		360,000.00	-	394,671.12		(34,671.12)	109.63%
Total Public Safety		4,184,628.00	1,127,514.42	2,403,478.56		1,781,149.44	45.24%

Town of Smithfield
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PARKS & RECREATION

Parks & Recreation

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries and Wages	04-100-471100-0000-41100	500,175.00		51,630.56	29	448,544.44	10.32%
Salaries-PT	04-100-471100-0000-41110	87,271.00		6,591.68	29	80,679.32	7.55%
Salaries-OT	04-100-471100-0000-41120, 41115	22,894.00		322.56	29	22,571.44	1.41%
Fica & Medicare Benefits	04-100-471100-0000-42100	48,828.00		4,346.39	29	44,481.61	8.90%
VSRS	04-100-471100-0000-42200	49,639.00		23,494.41		26,144.59	47.33%
Disability	04-100-471100-0000-42210	930.00		396.49		533.51	42.63%
Health	04-100-471100-0000-42300	96,757.00		7,995.41	29	88,761.59	8.26%
ARPA Payroll	04-100-471100-0000-46023	-	306,520.33	306,520.33	29	-	100.00%
Contracted Services	04-100-471100-0000-43300	20,000.00		12,370.92		7,629.08	61.85%
Advertising	04-100-471100-0000-43600	35,000.00		17,958.35		17,041.65	51.31%
Communications	04-100-471100-0000-45200	7,000.00		2,449.46		4,550.54	34.99%
Insurance	04-100-471100-0000-45300	6,280.00		15,696.21	30	(9,416.21)	249.94%
Travel & Training	04-100-471100-0000-45500	3,000.00		717.69		2,282.31	23.92%
Other	04-100-471100-0000-45804	600.00		247.03		352.97	41.17%
Dues & Subscriptions	04-100-471100-0000-45810	8,000.00		4,809.65	31	3,190.35	60.12%
Office Supplies	04-100-471100-0000-46001	-	4,500.00	1,698.94		2,801.06	37.75%
Credit card processing expense	04-100-471100-0000-46002	5,000.00		2,408.99	39	2,591.01	48.18%
Computer & technology expenses	04-100-471100-0000-46005	-		1,034.75	40	(1,034.75)	0.00%
Fuel	04-100-471100-0000-46008	9,000.00		4,678.93		4,321.07	51.99%
Uniforms	04-100-471100-0000-46011	3,000.00		2,355.70		644.30	78.52%
Vehicle Maintenance	04-100-471100-0000-46009	-		408.35		(408.35)	0.00%
ARPA Fund Capital	04-100-471100-0000-48102	696,790.00		491,503.96		205,286.04	70.54%
Capital Outlay	04-100-471100-0000-48100	-				-	0.00%
Total Parks & Recreation		1,600,164.00	311,020.33	959,636.76		951,547.57	50.21%

Smithfield Center

Retail Sales & Use Tax	04-100-412100-0000-43100	400.00		120.98		279.02	30.25%
Contracted Services	04-100-412100-0000-43300, 43320	21,000.00		14,853.97		6,146.03	70.73%
Advertising	04-100-412100-0000-43600	-		-	41	-	0.00%

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PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Kitchen Supplies	04-100-412100-0000-44000	3,000.00		-		3,000.00	0.00%
Food Service & Beverage Supplies	04-100-412100-0000-44001	5,000.00		2,293.62		2,706.38	45.87%
AV Supplies	04-100-412100-0000-44002	-				-	0.00%
Utilities	04-100-412100-0000-45100	22,000.00		21,224.28		775.72	96.47%
Communications	04-100-412100-0000-45200	8,500.00		5,657.76		2,842.24	66.56%
Insurance	04-100-412100-0000-45300	6,680.00		7,073.19	30	(393.19)	105.89%
Refund event deposits	04-100-412100-0000-45899	4,000.00				4,000.00	0.00%
Office Supplies/Other Supplies	04-100-412100-0000-46001	-				-	0.00%
Computer & technology expenses	04-100-412100-0000-46005	35,000.00		36,784.44	40	(1,784.44)	105.10%
Equipment	04-100-412100-0000-46006	60,000.00	(4,500.00)	179.99		55,320.01	0.32%
Repairs & Maintenance	04-100-412100-0000-46007	90,000.00		74,025.60	42	15,974.40	82.25%
ARPA Expenses	04-100-412100-0000-46019	-			43	-	0.00%
Capital Outlay	04-100-412100-0000-48100	-		-		-	0.00%
Total Smithfield Center		255,580.00	(4,500.00)	162,213.83		88,866.17	64.61%

Windsor Castle Park

Contracted Services	04-100-471210-0000-43300	10,000.00	16,034.00	7,011.12	46	19,022.88	26.93%
Utilities	04-100-471210-0000-45100	750.00		374.60		375.40	49.95%
Insurance	04-100-471210-0000-45300	11,088.00		758.82	30	10,329.18	6.84%
Equipment Expense	04-100-471210-0000-46006	45,000.00	3,466.00	48,465.88	44	0.12	100.00%
Repairs & Maintenance	04-100-471210-0000-46007	50,000.00	(19,500.00)	26,364.23	47	4,135.77	86.44%
ARPA Capital	04-100-471210-0000-48102	-	817,516.00	-	45	817,516.00	0.00%
Capital Outlay	04-100-471210-0000-48100	290,260.00		293,279.74		(3,019.74)	101.04%
Total Windsor Castle Park		407,098.00	817,516.00	376,254.39		848,359.61	30.72%

Windsor Castle Manor House

Contracted Services	04-100-471220-0000-43300, 20	8,000.00		11,507.02	46	(3,507.02)	143.84%
Advertising	04-100-471220-0000-43600	-				-	0.00%
Food Service & Beverage Supplies	04-100-471220-0000-44001	-				-	0.00%
Utilities	04-100-471220-0000-45100	6,000.00		3,851.62		2,148.38	64.19%
Communications	04-100-471220-0000-45200	2,500.00		1,759.84		740.16	70.39%
Insurance	04-100-471220-0000-45300	6,020.00		5,101.86	30	918.14	84.75%

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PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Refund event deposits	04-100-471220-0000-45899	4,000.00		-		4,000.00	0.00%
Office Supplies/Other Supplies	04-100-471220-0000-46001	-				-	0.00%
Computer & Technology	04-100-471220-0000-46005	100.00				100.00	0.00%
Repairs & maintenance	04-100-471220-0000-46007	25,000.00		4,148.36	47	20,851.64	16.59%
ARPA	04-100-471220-0000-46019	-				-	0.00%
Total Windsor Castle Manor House		51,620.00	-	26,368.70		25,251.30	51.08%
Luter Sports Complex							
Contracted Services	04-100-471300-0000-43300	8,400.00		6,932.24		1,467.76	82.53%
Utilities	04-100-471300-0000-45100	11,500.00		8,356.50		3,143.50	72.67%
Communications	04-100-471300-0000-45200	1,800.00		1,199.84		600.16	66.66%
Insurance	04-100-471300-0000-45300	10,500.00		718.56	30	9,781.44	6.84%
Office Supplies/Other Supplies	04-100-471300-0000-46001	-				-	0.00%
Repairs & Maintenance	04-100-471300-0000-46007	65,000.00		14,434.65		50,565.35	22.21%
ARPA Capital	04-100-471300-0000-48102	-	528,839.00	171746.33		357,092.67	32.48%
Capital Outlay	04-100-471300-0000-48100	31,000.00				31,000.00	0.00%
Total Luter Sports Complex		128,200.00	528,839.00	203,388.12		453,650.88	30.96%
Miscellaneous							
Contributions-WCP	04-100-471200-0000-45653	-		-		-	0.00%
Clontz Park (maintenance & utilities)	04-100-471311-0000-43342, 45100, 4	3,500.00		3,189.91	49	310.09	91.14%
Clontz Park ARPA	04-100-471311-0000-46019	-			50	-	0.00%
Jersey Park Playground	04-100-471313-0000-43345	-				-	0.00%
Pinewood Playground	04-100-471314-0000-43346	-				-	0.00%
Cypress Creek No Wake zone	04-100-471340-0000-43347	-				-	0.00%
Haydens Lane Maintenance	04-100-471315-0000-43348	-				-	0.00%
Veterans War Memorial	04-100-471316-0000-43349	-		104.21		(104.21)	0.00%
Fireworks	04-100-471390-0000-43344	20,000.00		40,000.00	51	(20,000.00)	200.00%
Total Other Parks & Recreation		23,500.00	-	43,294.12		(19,794.12)	184.23%
TOTAL PARKS & RECREATION		**2,466,162.00**	**1,652,875.33**	**1,771,155.92**		**2,347,881.41**	71.82%

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MUSEUM

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries	04-100-472200-0000-41100	131,159.00		19,279.77	29	111,879.23	14.70%
Salaries-Part Time	04-100-472200-0000-41110	57,821.00		4,987.09	29	52,833.91	8.63%
FICA	04-100-472200-0000-42100	15,119.00		1,855.07	29	13,263.93	12.27%
VSRS	04-100-472200-0000-42200	13,182.00		9,231.63		3,950.37	70.03%
Disability	04-100-472200-0000-42210	300.00		228.20		71.80	76.07%
Health	04-100-472200-0000-42300	15,735.00		1,984.96		13,750.04	12.61%
ARPA Payroll	04-100-472200-0000-46023	-	111,325.37	111,325.37	29	-	100.00%
Operating expenses							
Contracted services	04-100-472200-0000-43300	3,400.00		2,047.97		1,352.03	60.23%
Advertisinig	04-100-472200-0000-43600	1,000.00		414.42		585.58	41.44%
Communications	04-100-472200-0000-45200	725.00		312.54		412.46	43.11%
Insurance	04-100-472200-0000-45300	2,430.00		166.29	30	2,263.71	6.84%
Travel/Training	04-100-472200-0000-45500	400.00		164.09		235.91	41.02%
Dues & Subscriptions	04-100-472200-0000-45810	800.00		220.00	31	580.00	27.50%
Supplies	04-100-472200-0000-46001	9,500.00		3,727.13		5,772.87	39.23%
Computer and Technology	04-100-472200-0000-46005	2,140.00		540.00		1,600.00	25.23%
ARPA	04-100-472200-0000-46019	-				-	0.00%
Gift Shop-to be funded by gift shop proceeds							
Sales & Use Tax	04-100-472200-0000-43100	1,000.00		641.84		358.16	64.18%
Credit card processing fees	04-100-472200-0000-46002	800.00		401.85		398.15	50.23%
Programming/Exhibits	04-100-472200-0000-46025	-		300.00		(300.00)	0.00%
Gift Shop expenses	04-100-472200-0000-46014	8,000.00		6,953.44	52	1,046.56	86.92%
Total Museum		263,511.00	111,325.37	164,781.66		210,054.71	43.96%
Museum Contributions							
Isle of Wight County-Museum Maintenance	04-100-432301-0000-45635	11,000.00		$ -		11,000.00	0.00%
Total Museum Contributions		11,000.00		-		11,000.00	0.00%
TOTAL MUSEUM		274,511.00		164,781.66		221,054.71	60.03%

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Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Administration							
Salaries	04-100-481100-0000-41100	270,065.00		29,839.06	29	240,225.94	11.05%
Salaries-OT	04-100-481100-0000-41120	1,656.00		556.26	29	1,099.74	33.59%
FICA	04-100-481100-0000-42100	21,738.00		2,303.80	29	19,434.20	10.60%
VSRS	04-100-481100-0000-42200	27,654.00		13,856.14		13,797.86	50.11%
Disability	04-100-481100-0000-42210	600.00		410.68		189.32	68.45%
Health	04-100-481100-0000-42300	35,227.00		1,989.24	29	33,237.76	5.65%
ARPA Payroll	04-100-481100-0000-46023	-	121,615.37	121,615.37		-	100.00%
GIS	04-100-481100-0000-43001	10,000.00		795.00		9,205.00	7.95%
Site Plan Review	04-100-481100-0000-43141	15,000.00		-		15,000.00	0.00%
Professional Services	04-100-481100-0000-43152	20,000.00		6,500.00		13,500.00	32.50%
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	75,000.00		-		75,000.00	0.00%
Contractual	04-100-481100-0000-43320	6,000.00		1,096.53		4,903.47	18.28%
Communications	04-100-481100-0000-45200	6,000.00		2,826.39		3,173.61	47.11%
Insurance	04-100-481100-0000-45300	5,700.00		657.48	30	5,042.52	11.53%
Travel & Training	04-100-481100-0000-45500	7,500.00		2,230.22		5,269.78	29.74%
Other	04-100-481100-0000-45804	1,000.00		-		1,000.00	0.00%
Dues & Subscriptions	04-100-481100-0000-45810	2,000.00		1,926.36	31	73.64	96.32%
Materials & Supplies	04-100-481100-0000-46001	6,000.00		2,646.19		3,353.81	44.10%
Repairs & Maintenance	04-100-481100-0000-46007	5,000.00		441.62		4,558.38	8.83%
Gas	04-100-481100-0000-46008	10,000.00		-		10,000.00	0.00%
Uniforms	04-100-481100-0000-46011	-				-	0.00%
ARPA	04-100-481100-0000-46019	-				-	0.00%
Capital Expenditures	04-100-481100-0000-48100	-				-	0.00%
Total Community Development & Planning Administration		526,140.00	121,615.37	189,690.34		458,065.03	29.28%

Pinewood Heights Project

Project Expenditures						-	0
Pinewood Heights-Phase II	04-100-432315-0000-42701-misc	-				-	0.00%
Pinewood Heights-Phase III	04-100-432315-0000-42701-misc	-				-	0.00%
Pinewood Heights Phase IV	04-100-432315-0000-42704, 42715	-				-	0.00%
Pinewood Heights Phase IV Capital Outlay	04-100-432315-0000-42701-48100	125,000.00		62,806.74		62,193.26	50.25%
Total Pinewood Heights-All Phases		125,000.00	-	62,806.74		62,193.26	50.25%

Community Development-Other

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Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Hampton Roads Planning District Commission	04-100-432302-0000-45621	21,206.00		12,875.00	53	8,331.00	60.71%
Tourism Bureau	04-100-432302-0000-45607	326,635.00		-		326,635.00	0.00%
Chamber of Commerce	04-100-432302-0000-45609	6,000.00		6,000.00		-	100.00%
Total Community Development Other		353,841.00		18,875.00		334,966.00	5.33%
Total Community Planning & Development		1,004,981.00	121,615.37	271,372.08		855,224.29	24.09%

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Public Works

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries	04-100-441300-0000-41100	203,568.00		28,862.63	29	174,705.37	14.18%
Salaries - Reg OT	04-100-441300-0000-41115	-		135.59	29	(135.59)	0.00%
Salaries-OT (includes special events)	04-100-441300-0000-41120	10,453.00		2,414.02	29	8,038.98	23.09%
FICA	04-100-441300-0000-42100	16,286.00		2,335.72	29	13,950.28	14.34%
VSRS	04-100-441300-0000-42200	16,563.00		9,767.02		6,795.98	58.97%
Disability	04-100-441300-0000-42210	1,000.00		1,092.24		(92.24)	109.22%
Health	04-100-441300-0000-42300	31,717.00		2,694.70		29,022.30	8.50%
ARPA Payroll	04-100-441300-0000-46023	-	96,037.61	96,037.61	29	-	100.00%
GIS	04-100-441300-0000-43001	3,500.00		-		3,500.00	0.00%
Site Plan Review	04-100-441300-0000-43141	5,000.00		358.50		4,641.50	7.17%
Professional Services	04-100-441300-0000-43152	40,000.00		555.00		39,445.00	1.39%
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	80,000.00		-		80,000.00	0.00%
Contractual	04-100-441300-0000-43300, 43320	8,000.00		4,568.65		3,431.35	57.11%
Trash Collection	04-100-441300-0000-43330	280,900.00		143,744.94		137,155.06	51.17%
Street Lights	04-100-441300-0000-45101	3,000.00		434.60		2,565.40	14.49%
Communications	04-100-441300-0000-45200	7,500.00		4,204.50		3,295.50	56.06%
Insurance	04-100-441300-0000-45300	5,700.00		16,412.42	30	(10,712.42)	287.94%
Travel & Training	04-100-441300-0000-45500	4,500.00		47.39		4,452.61	1.05%
Safety Meetings/Safety Expenses	04-100-441300-0000-45520	2,000.00		3,528.15		(1,528.15)	176.41%
Accreditation	04-100-441300-0000-45521	10,000.00		-		10,000.00	0.00%
Safety Grant Expenses	04-100-441300-0000-45530	-		-		-	0.00%
Other	04-100-441300-0000-45804	2,500.00		405.68		2,094.32	16.23%
Dues & Subscriptions	04-100-441300-0000-45810	2,000.00		119.95	31	1,880.05	6.00%
Materials & Supplies	04-100-441300-0000-46001	4,500.00		1,022.40		3,477.60	22.72%
Computer & Technology	04-100-441300-0000-46005	4,000.00		2,400.66		1,599.34	60.02%
Repairs & Maintenance	04-100-441300-0000-46007	7,000.00		3,614.11	54	3,385.89	51.63%
Gas	04-100-441300-0000-46008	8,000.00		5,451.73		2,548.27	68.15%
Uniforms	04-100-441300-0000-46011	4,500.00		1,772.86		2,727.14	39.40%
Litter Control Grant Expense	04-100-441300-0000-46012	2,500.00		142.35		2,357.65	5.69%
ARPA Funded Capital Projects	**04-100-441300-0000-48102**	-	-	-	55	-	0.00%
Capital Expenditures	04-100-441300-0000-48100	211,000.00	-	11,234.32		199,765.68	5.32%
Total Public Works		975,687.00	96,037.61	343,357.74		728,366.87	32.04%

Miscellaneous Public Works

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Waterworks Dam -professional fees	04-100-471350-0000-43152	50,000.00		9,245.00		40,755.00	18.49%
Waterworks Dam-(decomission?)		-		-		-	0.00%
Total Miscellaneous Public Works		50,000.00		9,245.00		40,755.00	18.49%
Total Public Works Expenses		1,025,687.00	96,037.61	352,602.74		769,121.87	31.43%

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Public Buildings

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Salaries-Part Time	04-100-443200-0000-41110	43,404.00		3,832.26	29	39,571.74	8.83%
FICA	04-100-443200-0000-42100	3,473.00		297.00	29	3,176.00	8.55%
ARPA Payrolll	04-100-443200-0000-46023	-	16,105.02	16,105.02	29	(16,105.02)	100.00%
Professional Services	04-100-443200-0000-43152	75,000.00		-		75,000.00	0.00%
Contractual	04-100-443200-0000-43300, 43320	35,000.00		16,567.52		18,432.48	47.34%
Utilities	04-100-443200-0000-45100	65,000.00		28,938.82		36,061.18	44.52%
Communications	04-100-443200-0000-45200	2,500.00		1,771.05		728.95	70.84%
Insurance	04-100-443200-0000-45300	13,500.00		5,168.56	30	8,331.44	38.29%
Other	04-100-443200-0000-45804	500.00		47.08		452.92	9.42%
Materials & Supplies	04-100-443200-0000-46001,4	2,500.00		366.15		2,133.85	14.65%
Computer & Technology	04-100-443200-0000-46005	45,000.00		28,627.56	56	16,372.44	63.62%
Equipment Expense	04-100-443200-0000-46006	-		-		-	0.00%
Repairs & Maintenance	04-100-443200-0000-46007	75,000.00		69,758.81		5,241.19	93.01%
ARPA expenses	04-100-443200-0000-46019	-			57	-	0.00%
ARPA Capital	04-100-443200-0000-48102	-			57	-	0.00%
Capital Expenditures	04-100-443200-0000-48100	95,000.00		33,996.99		61,003.01	35.79%
Total Public Buildings		455,877.00	16,105.02	205,476.82		250,400.18	43.53%

Town of Smithfield
FY2025 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

Contributions

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Parks, Recreation, and Cultural							
Isle of Wight Arts League	04-100-432301-0000-45601	9,000.00		4,500.00		4,500.00	50.00%
Farmers Market	04-100-432301-0000-45617	3,000.00		3,000.00		-	100.00%
Friends of the Library	04-100-473100-0000-45605	4,539.00		4,539.00		-	100.00%
Total Cultural Contributions		16,539.00		12,039.00		4,500.00	72.79%
Contributions-Community Development							
Genieve Shelter	04-100-432302-0000-45606	10,000.00				10,000.00	0.00%
TRIAD	04-100-432302-0000-45611	1,650.00				1,650.00	0.00%
Christian Outreach	04-100-432302-0000-45620	12,650.00				12,650.00	0.00%
Western Tidewater Free Clinic	04-100-432302-0000-45632	15,809.00		15,809.00		-	100.00%
Schoolhouse Museum		5,376.00				5,376.00	0.00%
Old Courthouse Contribution	04-100-472500-0000-45613	5,000.00				5,000.00	0.00%
Total Contributions-Community Development		50,485.00		15,809.00		34,676.00	31.31%
TOTAL CONTRIBUTIONS		67,024.00		27,848.00		39,176.00	41.55%

Town of Smithfield
FY2025 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

Non-Departmental

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
OPERATING/CAPITAL RESERVE							
FEMA - Great Springs Road	04-100-445018-0000-45018			3,615.00		(3,615.00)	
Appropriation to Reserves		-				-	0.00%
Tax Relief for the Elderly/Veterans	04-100-491100-0000-45804	80,000.00				80,000.00	0.00%
TOTAL NON DEPARTMENTAL		80,000.00		3,615.00		80,000.00	

Town of Smithfield
FY2025 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Debt Service

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Principal Retirement							
Police Evidence Building	04-100-495500-0000-49509	-				-	-
Public Safety Radio System	04-100-495500-0000-49518	-				-	-
Police Vehicles	04-100-495500-0000-49523	95,000.00		79,693.69		15,306.31	83.89%
GO Bond 2020A2	04-100-495500-0000-49521	308,691.00		153,882.00		154,809.00	49.85%
Interest and fiscal charges							
Police Evidence Building	04-100-495500-0000-49510	-				-	0.00%
Public Safety Radio System	04-100-495500-0000-49519	-				-	
Police Vehicles	04-100-495500-0000-49524	19,000.00				19,000.00	0.00%
GO Bond 2020A2	04-100-495500-0000-49522	44,590.00		22,939.67		21,650.33	51.45%
Total Debt Service		467,281.00		256,515.36		210,765.64	54.90%

Town of Smithfield
GENERAL FUND
FY2024-25 CAPITAL BUDGET

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
GENERAL GOVERNMENT EXPENSES							
TOWN MANAGER							
Website Redesign	04-100-412010-0000-48100	-	-			-	0.00%
TREASURER							
Treasurer-MUNIS software conversion	04-100-412410-0000-48100	-	-	35,265.12		(35,265.12)	0.00%
PUBLIC SAFETY							
Police Department-police vehicles	04-100-431100-0000-48100	175,000.00		31,154.92		143,845.08	17.80%
PARKS, RECREATION & CULTURAL							
Concession building at LSC, maintenance buildings at LCS, WCP (**ARPA FUNDED**)	**04-100-471100-0000-48102**	696,790.00		663,250.29		33,539.71	0.00%
LSC - washout repairs	04-100-471300-0000-48100	31,000.00				31,000.00	0.00%
Windsor Castle Park Bridge Repairs	04-100-471210-0000-48100	290,260.00		293,279.74		(3,019.74)	101.04%
Total Parks & Recreation		1,018,050.00		956,530.03		61,519.97	93.96%
PUBLIC WORKS							
Nike Park Recreational Trail	04-100-441300-0000-48100	136,000.00				136,000.00	0.00%
Pagain Road Stormwater Project **(ARPA FUNDED)**	**04-100-441300-0000-48102**	450,000.00				450,000.00	0.00%
Battery Park Drainage Project - Villas **(ARPA FUNDED)**	**04-100-441300-0000-48102**	400,000.00		-		400,000.00	0.00%
Vehicle Replacement (split Hwy, Wtr, Swr, PW)	04-100-441300-0000-48100	75,000.00				75,000.00	
Final Benn's Church and S Church St	04-100-441300-0000-48100			34.32		(34.32)	
Emergency Exit from Brown's	04-100-441300-0000-48100			11,200.00		(11,200.00)	
Total Public Works		1,061,000.00	-	11,234.32		1,049,765.68	1.06%
PUBLIC BUILDINGS							
Public Buildings							
Town Hall Bay Doors/Windows/Lights	04-100-443200-0000-48100	65,000.00		8,278.00		56,722.00	
Replacement Christmas Garland	04-100-443200-0000-48100	30,000.00		25,718.99		4,281.01	
Total Public Buildings		95,000.00		33,996.99		61,003.01	
Total General Fund Capital Expenses		2,349,050.00	-	1,068,181.38		1,280,868.62	45.47%

Town of Smithfield
GENERAL FUND
FY2024-25 CAPITAL BUDGET

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
GENERAL GOVERNMENT EXPENSES							
PUBLIC SAFETY							
Police Department-Retention Training	04-100-431100-0000-46018					-	
PARKS, RECREATION & CULTURAL							
LSC & WCP Maintenance Buildings						-	0.00%
LSC Football Field consessions and restroom						-	0.00%
Paving Jericho Road						-	
Paving Clontz Park						-	
Manor House Paving						-	
Top Dresser						-	
Trash Cans						-	
Mower						-	
LSC Improvements -Lighting	04-100-471300-0000-46019					-	
WCP Trail Repairs	04-100-471210-0000-46019					-	
WCP Bridge and Pier Repairs	04-100-471210-0000-48102					-	
Clontz Park-demolish gazebo and reconstruction pier	04-100-471311-0000-46019					-	
Smithfield Center Doors						-	
Replace deck at Smithfield Center	04-100-412100-0000-46019					-	
Total Parks & Recreation		-		-		-	0.00%
PUBLIC WORKS - Stormwater							
Water Line Contribution - Isle of Wight							
310 Winchester Pipe Repair						-	
The Machrie Pipe Replacement						-	
512 hickory Crescent Pipe Replacement						-	
Pagan Road Stormwater Project (ARPA)-started in 2022						-	
204 Barcroft Dr Pipe Replacement						-	
310 Buckingham Way DI Repair						-	
Battery Park Drainage Project-Villas (ARPA)-started in 2022						-	
Grace St Sidewalk Repairs						-	
Stormwater Project contingency						-	
Stormwater GIS Database				-		-	
Total Public Works		-	-	-		-	
Tourism							
Wayfinding Signs						-	
Town Benches						-	
Smithfield Times Gazebo						-	
Total Tourism		-		-		-	
Miscellaneous							
COVID Supplies						-	
AS400 Update						-	
Treasurer's Office Equipment						-	
		-		-		-	
Total General Fund Capital Expenses		-	-	-		-	0.00%

Town of Smithfield
FY2025 Adopted Operating Budget
HIGHWAY FUND
Preliminary

Highway

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Buget to Actual	Variance %
HIGHWAY REVENUES							
Interest Income	03-204-341200-0000-31501	200.00		16.32		183.68	8.16%
Revenue - Commwlth of VA	03-204-341200-0000-34060	1,550,000.00		855,567.36	1	694,432.64	55.20%
Carryforward from prior years	N/A	-			2	-	
Total Highway Fund Revenue		1,550,200.00	-	855,583.68		694,616.32	55.19%

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
HIGHWAY EXPENSES							
Salaries	04-204-441200-0000-41100	340,975.00		161,480.68	3	179,494.32	47.36%
FICA	04-204-441200-0000-42100	27,278.00		11,909.25	3	15,368.75	43.66%
VRS	04-204-441200-0000-42200	32,836.00		10,143.18		22,692.82	30.89%
Health	04-204-441200-0000-42300	50,370.00		21,200.45		29,169.55	42.09%
Maintenance	04-204-441200-0000-43104	750,041.00		289,692.00	4	460,349.00	38.62%
Grass	04-204-441200-0000-43105	100,000.00		46,217.22	5	53,782.78	46.22%
VAC Truck Repairs	04-204-441200-0000-43107	2,000.00		1,651.41		348.59	82.57%
Professional services	04-204-441200-0000-43152	10,000.00		525.00		9,475.00	5.25%
Stormwater Management Program (regional)	04-204-441200-0000-43999	5,000.00		3,187.00		1,813.00	63.74%
Street Lights	04-204-441200-0000-45101	125,000.00		33,027.45	6	91,972.55	26.42%
Insurance	04-204-441200-0000-45300	15,000.00		7,312.32	7	7,687.68	48.75%
Bank Charges	04-204-441200-0000-45813	-				-	0.00%
Fuel	04-204-441200-0000-46008	20,000.00		7,623.83		12,376.17	38.12%
Vehicle Maintenance	04-204-441200-0000-46009	12,000.00		8,042.06	8	3,957.94	67.02%
Uniforms	04-204-441200-0000-46011	3,700.00		3,338.03	9	361.97	90.22%
ARPA	04-204-441200-0000-48102					-	0.00%
Capital Outlay	04-204-441200-0000-48100	56,000.00		616.66		55,383.34	0.00%
Carryforward to next year	N/A	-				-	0.00%
Total Highway Fund Expense		1,550,200.00	-	605,966.54		944,233.46	39.09%

HIGHWAY NOTES JANUARY 31, 2025		
Revenues:		
1	Revenue - Commwlth of VA	State Highway Funds came in September and are 22,000 higher than prior year.
2	Carryforward from prior years	
Expenses:		
3	Salaries/Fica	
4	Highway Maintenance	Higher by 128,695 from prior period due to Battery Park storm drain and landscaping.
5	Grass Cutting	6,141 higher than prior period due to new contract with Schultz.
6	Street Lights	58,945 More fees allocated to Hwy
7	Insurance	
8	Vehicle Maintenance	Tracking 1,000 higher than prior year
9	Uniforms	

Town of Smithfield
HIGHWAY FUND
FY2024-25 CAPITAL BUDGET

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Highway							
Vehicle Replacement (split HWY, WTR, SWR)	**04-204-441200-0000-48100**	**25,000.00**		616.66		24,383.34	
Salt/Sand Spreader	**04-204-441200-0000-48100**	**17,500.00**				17,500.00	
Lawnmowers	**04-204-441200-0000-48100**	**13,500.00**				13,500.00	
						-	
						-	
Total Highway Capital Expenses		56,000.00	-	616.66		55,383.34	

ARPA

Stormwater **04-204-441200-0000-48102**

Town of Smithfield
FY2025 Adopted Operating Budget
SEWER FUND
Preliminary

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
SEWER REVENUES							
Sewer Charges	03-006-342070-0000-31101	778,000.00		459,494.55	1	318,505.45	59.06%
Availability Fees	03-006-342070-0000-31102	247,200.00		109,080.00	2	138,120.00	44.13%
Pro Rata Share Fees	03-006-342070-0000-31103	-		21,600.00	3	21,600.00	0.00%
Connection fees	03-006-342070-0000-31104	94,800.00		43,440.00	4	51,360.00	45.82%
Miscellaneous Revenue	03-006-342070-0000-31105	-		26,800.00		(26,800.00)	0.00%
Interest Revenue	03-006-342070-0000-31501	93,750.00		77,906.62		15,843.38	83.10%
Sewer Compliance Fee	03-006-342070-0000-31608	408,125.00		216,375.60	1	191,749.40	53.02%
ARPA Funding	03-006-342070-0000-31619	-			5	-	0.00%
Appropriated fund balance for budget	Balance Sheet	328,301.00			6	328,301.00	0.00%
Total Sewer Revenue		1,950,176.00	0.00	954,696.77		1,038,679.23	48.95%

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
SEWER EXPENSES							
Salaries	04-006-442070-0000-41100	401,493.00		180,747.15	7	220,745.85	45.02%
FICA	04-006-442070-0000-42100	32,120.00		13,463.21	7	18,656.79	41.92%
VRS	04-006-442070-0000-42200	37,877.00		14,597.70	7	23,279.30	38.54%
Health	04-006-442070-0000-42300	51,302.00		25,847.96	7	25,454.04	50.38%
VAC Truck Repairs & Maintenance	04-006-442070-0000-43107	5,000.00		4,836.19		163.81	96.72%
Audit	04-006-442070-0000-43120	8,750.00		-		8,750.00	0.00%
Legal	04-006-442070-0000-43150	10,000.00		1,297.92		8,702.08	12.98%
Professional Fees	04-006-442070-0000-43152	40,000.00		14,542.50		25,457.50	36.36%
Contractual	04-006-442070-0000-43300,43320	4,500.00		2,578.85		1,921.15	57.31%
HRPDC sewer programs	04-006-442070-0000-43997	780.00		812.00	8	(32.00)	104.10%
Data Processing	04-006-442070-0000-44100	15,000.00		10,213.11		4,786.89	68.09%
Utilities	04-006-442070-0000-45100	50,000.00		21,557.83		28,442.17	43.12%
Communications	04-006-442070-0000-45200	13,000.00		6,453.57		6,546.43	49.64%
SCADA Expenses	04-006-442070-0000-45204	15,000.00		-		15,000.00	0.00%
Insurance	04-006-442070-0000-45300	19,000.00		9,026.16	9	9,973.84	47.51%
Materials & Supplies	04-006-442070-0000-45400, 46001	64,000.00		19,603.82		44,396.18	30.63%
Travel & Training	04-006-442070-0000-45500	5,000.00		-		5,000.00	0.00%

Town of Smithfield
FY2025 Adopted Operating Budget
SEWER FUND
Preliminary

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Miscellaneous	04-006-442070-0000-45804	1,200.00		282.72		917.28	23.56%
Dues & Subscriptions	04-006-442070-0000-45810	200.00		72.00		128.00	36.00%
Bank charges	04-006-442070-0000-45813	50.00		60.00		(10.00)	120.00%
Equipment Expense	04-006-442070-0000-46006	60,000.00		-		60,000.00	0.00%
Maintenance & Repairs	04-006-442070-0000-46007	174,642.00		51,061.36		123,580.64	29.24%
Fuel	04-006-442070-0000-46008	15,000.00		6,693.34		8,306.66	44.62%
Vehicle Maintenance	04-006-442070-0000-46009	5,000.00		8,392.92	10	(3,392.92)	167.86%
Uniforms	04-006-442070-0000-46011	3,500.00		3,860.37	11	(360.37)	110.30%
Pump Replacement & Conditioning	04-006-442070-0000-46015	142,762.00		50,942.11	12	91,819.89	35.68%
ARPA	04-006-442070-0000-46019, 48102	-			13	-	0.00%
Debt Service	04-006-442070-0000-49000	200,000.00		9,848.16	14	190,151.84	4.92%
Bad Debt Expense	04-006-442070-0000-49004	-				-	0.00%
Depreciation Expense	04-006-442070-0000-49102	-		261,925.39		(261,925.39)	0.00%
Capital Expenditures	balance sheet	575,000.00		27,364.49		547,635.51	4.76%
Total Sewer Expenditures		1,950,176.00	-	746,080.83		1,204,095.17	38.26%

SEWER NOTES AS OF JANUARY 31, 2025		
Revenues		
1	Sewer Charges/Sewer Compliance	92,945 higher than prior year due reallocation
2	Availability fees	Trending 120,060 lower than prior year
3	Pro-Rata Share Fees	40,800 less than prior year
4	Connection Fees	46,720 less than prior year
5	ARPA Funding	
6	Appropriated Fund Balance	
Expenses		-
7	Salaries and payroll taxes	
8	HRPDC Sewer Programs	Tracking to prior year
9	Insurance	4,000 less than prior year
10	Vehicle Maintenance	Tracking to prior year
11	**Uniforms**	Tracking to prior year
12	**Pump replacement/conditioning**	34,954 less than prior year
		Expenses booked in December:
		26,825 James Street Pump Station
		15,082 St Andrews PS, 9,034 Bradford Mews, 26,747 Plaza Pump Station
13	**ARPA**	
14	**Debt Service**	VAC Truck paid each year 99,000 (a portion is booked to Sewer)

Town of Smithfield
FY2025 Adopted Operating Budget
WATER FUND
Preliminary

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
WATER REVENUES							
Water Sales	03-006-342060-0000-31101	1,620,865.00		978,309.98	1	642,555.02	60.36%
Debt Service Revenue	03-006-342060-0000-31109	266,000.00		137,991.00	1	128,009.00	51.88%
Availability Fees	03-006-342060-0000-31102	175,000.00		74,520.00	2	100,480.00	42.58%
Pro Rata Share Fees	03-006-342060-0000-31103	-		21,600.00	3	21,600.00	0.00%
Connection fees	03-006-342060-0000-31104	45,000.00		15,880.00	4	29,120.00	35.29%
Miscellaneous	03-006-342060-0000-31105	-		11,974.84	5	11,974.84	0.00%
Application Fees	03-006-342060-0000-31106	10,700.00		12,630.00		(1,930.00)	118.04%
Interest Revenue	03-006-342060-0000-31501	145,800.00		58,326.80		87,473.20	40.00%
ARPA Revenue	03-006-342060-0000-31619, 350	-	9,845.92	9,845.92	6	-	
Contributions from IOW	03-006-342060-0000-31628	-				-	0.00%
Appropriated fund balance for budge	n/a	270,341.00			7	270,341.00	0.00%
Total Water Revenues		2,533,706.00	9,845.92	1,321,078.54		1,289,623.06	51.94%

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
WATER EXPENSES							
Salaries	04-006-442060-0000-41100	603,262.00		303,191.98	8	300,070.02	50.26%
FICA	04-006-442060-0000-42100	48,261.00		23,164.02	8	25,096.98	48.00%
VRS	04-006-442060-0000-42200	54,738.00		21,415.26	8	33,322.74	39.12%
Health	04-006-442060-0000-42300	87,106.00		38,985.13	8	48,120.87	44.76%
ARPA Payroll	04-006-442060-0000-46023	-	9,845.92	9,845.92	8	-	100.00%
Audit	04-006-442060-0000-43120	8,750.00		-		8,750.00	0.00%
Legal	04-006-442060-0000-43150	10,000.00		1,297.92		8,702.08	12.98%
Professional Services	04-006-442060-0000-43152	32,000.00		-	9	32,000.00	0.00%
Contractual	04-006-442060-0000-43320	15,000.00		871.50		14,128.50	5.81%
Regional Water Supply Study	04-006-442060-0000-43998	1,283.00		4,332.00	10	(3,049.00)	337.65%

Town of Smithfield
FY2025 Adopted Operating Budget
WATER FUND
Preliminary

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Data Processing	04-006-442060-0000-44100	15,000.00		10,213.11		4,786.89	68.09%
Utilities	04-006-442060-0000-45100	3,000.00		749.14		2,250.86	24.97%
Communications	04-006-442060-0000-45200	12,000.00		6,453.49		5,546.51	53.78%
Insurance	04-006-442060-0000-45300	40,000.00		37,408.86	11	2,591.14	93.52%
Materials & Supplies	04-006-442060-0000-45400	140,399.00		100,503.29		39,895.71	71.58%
Travel and Training	04-006-442060-0000-45500	5,000.00		-		5,000.00	0.00%
Other Expense	04-006-442060-0000-45804	15,000.00		510,398.74	12	(495,398.74)	3402.66%
Dues & Subscriptions	04-006-442060-0000-45810	2,000.00		394.00	13	1,606.00	19.70%
Bank service charges-credit card fees	04-006-442060-0000-45813	1,200.00		5,673.14		(4,473.14)	472.76%
Equipment Expense	04-006-442060-0000-46006	4,000.00		-		4,000.00	0.00%
Maintenance & Repairs	04-006-442060-0000-46007	75,207.00		26,492.14		48,714.86	35.23%
Fuel	04-006-442060-0000-46008	20,000.00		5,451.70		14,548.30	27.26%
Vehicle Maintenance	04-006-442060-0000-46009	4,000.00		15,411.89		(11,411.89)	385.30%
Uniforms	04-006-442060-0000-46011	4,000.00		6,197.64	14	(2,197.64)	154.94%
ARPA Capital	04-006-442060-0000-48102				15	-	0.00%
RO Annual costs							
Contract Services	04-006-442061-0000-43300	15,000.00		1,570.12		13,429.88	10.47%
Power	04-006-442061-0000-45100	115,000.00		79,193.97		35,806.03	68.86%
HRSD	04-006-442061-0000-45102	450,000.00		238,387.84		211,612.16	52.98%
Communication	04-006-442061-0000-45200	11,000.00		7,206.16		3,793.84	65.51%
Supplies	04-006-442061-0000-45400	35,000.00		42,550.73	16	(7,550.73)	121.57%
Chemicals	04-006-442061-0000-45413	150,000.00		54,401.76	16	95,598.24	36.27%
Travel and training	04-006-442061-0000-45500	6,000.00		342.29		5,657.71	5.70%
Miscellaneous	04-006-442061-0000-45804	500.00		165.98		334.02	33.20%
Dues & Subscriptions	04-006-442061-0000-45810	2,000.00		1,450.00		550.00	72.50%
Maintenance and Repairs	04-006-442061-0000-46007	90,000.00		27,697.73		62,302.27	30.78%
Vehicle Maintenance	04-006-442061-0000-46009	3,000.00		191.63		2,808.37	6.39%
ARPA Capital	04-006-442061-0000-46019					-	0.00%
Debt Service	04-006-442060-0000-49000	330,000.00		31,217.39	17	298,782.61	9.46%
Bad Debt Expense	04-006-442060-0000-49004	-				-	0.00%
Depreciation Expense	04-006-442060-0000-49102			218,802.41		(218,802.41)	0.00%
Bond Issuance Costs	04-006-442060-0000-49511	-				-	0.00%

Town of Smithfield
FY2025 Adopted Operating Budget
WATER FUND
Preliminary

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
Transfers to Operating Reserves	balance sheet	-				-	0.00%
Capital Expenditures	04-006-442061-0000-47000	125,000.00		247,354.67		(122,354.67)	0.00%
Total Water Expenditures		2,533,706.00	9,845.92	2,078,983.55		464,568.37	81.74%

WATER NOTES AS OF JANUARY 31, 2025		
Revenues		
1	Water Charges/Water Debt Service	161,644 higher than prior year same time. 7,287 bulk water sales
2	Availability fees	84,800 less than prior year same period.
3	Pro-Rata Share Fees	40,800 less than prior year
4	Connection Fees	20,440 less than prior year
5	Miscellaneous Revenues	6,225 less than prior year
6	ARPA Funding	Per OCT 2024 ARPA Obligations Resolution. After GF ARPA Payroll funds used, $9,845.92 remained of 2.3 million
7	Appropriated Fund Balance	-
Expenses		
8	Salaries and payroll taxes	
9	Professional fees	
10	Regional Water Supply Study	Tracking to prior year
11	Insurance	Prior year's payments were $9,426 per quarter. This year they are $12,469 per quarter
12	Other	Includes 500,000 IOW water/sewer agreement
13	Dues & Subscriptions	Tracking to last year
14	Uniforms	Tracking to last year
15	**ARPA**	

WATER NOTES AS OF JANUARY 31, 2025		
16	**RO Supplies/Chemicals**	10,727 higher than prior year
17	**Debt Service**	VAC Truck paid each year 99,000 (a portion is booked to Sewer)

Town of Smithfield
SEWER AND WATER
FY2024-25 CAPITAL BUDGET

UTILITY CAPITAL EXPENSES	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
SEWER							
Bypass Pump	04-006-442070-0000-47012	170,000.00				170,000.00	0.00%
Manhole Inspections & Rehab	04-006-442070-0000-47000	50,000.00				50,000.00	0.00%
Pipe Lining of gravity sewer pipes	04-006-442070-0000-47000	50,000.00				50,000.00	0.00%
Vehicle Replacement (split Hwy, Wtr, Swr, PW)	04-006-442070-0000-47005	25,000.00		616.67		24,383.33	2.47%
Antenna Towers	04-006-442070-0000-47012	60,000.00				60,000.00	0.00%
Plaza Pump Station Upgrades	04-006-442070-0000-47012	110,000.00		26,747.82		83,252.18	0.00%
SCADA Radio Replacement	04-006-442070-0000-47012	110,000.00				110,000.00	0.00%
TOTAL SEWER		575,000.00	-	27,364.49		547,635.51	4.76%
WATER							
Emergency Repairs Well #10	04-006-442061-0000-47000	-		246,738.00		(246,738.00)	
Vehicle Replacement (split Hwy, Wtr, Swr, PW)	04-006-442060-0000-47005	25,000.00		616.67		24,383.33	0.00%
Water Meter Replacements	04-006-442060-0000-47012	100,000.00				100,000.00	0.00%
TOTAL WATER		125,000.00	-	247,354.67		(122,354.67)	0.00%

Town of Smithfield
SEWER AND WATER
FY2024-25 CAPITAL BUDGET

UTILITY ARPA EXPENSES	MUNIS ACCOUNT NUMBER	FY 2024-25 Budget	Budget Transfers & Rollovers	Actual 1/31/2025	Notes	Budget to Actual	Variance %
SEWER							
Bypass Pump - Moonefield	04-006-442070-0000-46019					-	
Bypass Pump - Jordan	04-006-442070-0000-46019, 48102					-	
Install Controls on Outside of Panel (ARC Flash Safety Issue)						-	
Pagan Road - relocate cable	04-006-442070-0000-48102					-	
VAC Truck Building	04-006-442070-0000-48102					-	
New Rail Systems for Pump Stations	04-006-442070-0000-46019					-	
Manhole Replacement						-	
Main St Sewer Replacement - 300 block						-	
Valve Vault Reconditioning	04-006-442070-0000-48102					-	
Flow Meter Calibration	04-006-442070-0000-46019					-	
Complete Grace St Sewer						-	
Check Valve replacement	04-006-442070-0000-46019					-	
TOTAL SEWER		-	-	-		-	
WATER							
Storage Tank - Maintenance and Repairs - Wilson Rd	04-006-442060-0000-46019, 48102					-	
Water Main Replacement - Pagan	04-006-442060-0000-46019, 48102			249,898.05		(249,898.05)	
Water Main Replacement - S. Church - Completed						-	
Water Main Replacement-Sykes Court	04-006-442060-0000-46019			149,984.00		(149,984.00)	
Water Main Replacement - Red Point	04-006-442060-0000-48102			46,000.00		(46,000.00)	
Water Main Replacement - Main Street - 300 block						-	
Water Meter Replacements - Completed						-	
Water Sample Station Replacements						-	
2nd RO Skid Funding ($500,000 ARPA)	04-006-442061-0000-46019					-	
Water line - N. Church St						-	
TOTAL WATER		-	-	445,882.05		(445,882.05)	

Debt 1/31/25

	Original Amount	Inception Date	Maturity	Interest Rate	Last Payment	Next Payment	Payment (can fluctuate slightly)	Outstanding 1/31/25
Series 2020A-2	4,176,000.00	10/16/20	10/01/32	1.676%	9/26/2024	4/1/2025	190,355	2,787,000.00
Series 2020A-1	1,147,000.00	08/07/20	10/01/25	1.910%	9/26/2024	4/1/2025	117,066	347,000.00
Loan 5000008745	966,480.00	11/30/23	11/30/28	6.300%	6/30/2024	2/28/2025	18,860	767,758.41
Vac Truck	460,998.00	01/25/21	08/25/25	2.960%	8/25/2023	8/25/2025	99,349	98,289.06
Line of Credit	1,000,000.00	08/31/23	08/31/24	Prime			0	-
Totals	7,750,478.00						425,631	4,000,047.47

Prime Rate History	Percentage
04-May-22	4.00%
15-Jun-22	4.75%
27-Jul-22	5.50%
21-Sep-22	6.25%
02-Nov-22	7.00%
14-Dec-22	7.50%
01-Feb-23	7.75%
22-Mar-23	8.00%
03-May-23	8.25%
26-Jul-23	8.50%
18-Sep-24	8.00%
07-Nov-24	7.75%
18-Dec-24	7.50%

Prime rate dropped .5bp on 12/18/24

TOWN COUNCIL COMMITTEES REPORT

ITEM: January Cash Balances

FROM: Laura Ross, Treasurer

ATTACHMENTS:

Description	Type	Upload Date
January 2025 Cash Balances	Activity Report	2/18/2025
Janaury 2025 Benchmark Report	Activity Report	2/18/2025
VIP Investment Pool Update	Activity Report	2/18/2025

CASH BALANCES January 31, 2025				
ACCOUNT NAME	Account	Bank Balance	Pending and To/From	GL Balance
General Fund (TB)	**xxxx6114**	1,486,007.11	(32,148.78)	1,453,858.33
General Fund (OPB)	**xxxx7701**	777,624.15	2,401.35	780,025.50
General Fund Sweep (OPB)	**xxxx9301**	250,148.94	-	250,148.94
CD General Fund (TB)	**xxxx8605**	1,010,595.89	-	1,010,595.89
CashFlow Investor (TB)	**xxxx1696**	-	-	-
Payroll (TB)	**xxxx6301**	-	-	-
Money Market - General Fund (OPB)	**xxxx3581**	4,037,313.11	-	4,037,313.11
Subtotal General Fund		**$ 7,561,689.20**	$ (29,747.43)	**$ 7,531,941.77**
Water Department Account (TB)	**xxxx8814**	-	-	-
Sewer Department Account (TB)	**xxxx9614**	-	-	-
Utilities Operating Account (OPB)	**xxxx1501**	1,658,500.76	(9,768.43)	1,648,732.33
Subtotal Utilities		**$ 1,658,500.76**	$ (9,768.43)	**$ 1,648,732.33**
Highway Fund (OPB)	**xxxx0701**	**$ 54,798.19**	$ (7,586.95)	**$ 47,211.24**
Only for purpose indicated (Designated Funds)				
Water Deposit Account (TB)	**xxxx9769**	56,719.10	(8,829.93)	47,889.17
Sewer Compliance (TB)	**xxxx8701**	-	-	-
Sewer Capital Escrow (availability fees) (TB)	**xxxx6552**	-	-	-
Utilities Development Escrow (OPB)	**xxxx2301**	1,004,634.83	-	1,004,634.83
Money Market - Utilities (OPB)	**xxxx3579**	6,439,377.95	-	6,439,377.95
Total Restricted or Designated		**7,500,731.88**	**(8,829.93)**	**7,491,901.95**
				-
Certificate of Deposit-Police Dept-24 month	**xxxx1623**	**39,241.83**	-	**39,241.83**
Designated Funds		**$ 7,539,973.71**	$ -	**$ 7,539,973.71**
Total Bank Balances, usable balances		$ 9,274,988.15	$ (47,102.81)	$ 9,227,885.34
VIP Investment Pool (General Fund)		$ 7,933,223.46	$ -	$ 7,933,223.46
VIP Investment Pool (Utilities Fund)		$ 1,003,211.91	$ -	$ 1,003,211.91
Bank Balances and VIP, usable balances		$ 17,208,211.61	$ (47,102.81)	$ 18,164,320.71

Investment Benchmark Report 1/31/25

Return	1/31/25 Balance	Earnings Rate	1/31/25 Return	YTD FY 24/25	90 Day Tbill	To Tbill	
Sweep - TowneBank	0.00	0.00%	0.00	0.00	0.00%	0.00%	
Bank Accounts TowneBank	2,183,196.62	1.04%	446.28	4,982.60	4.21%	-3.17%	
CD TowneBank	1,000,000.00	4.32%	3,600.00	14,400.00	4.21%	0.11%	Maturity 9/30/25
Virginia Investment Pool - GF and Utilities	8,936,435.37	4.52%	31,217.38	234,520.66	4.21%	0.31%	
Bank Accounts OPB	3,745,706.87	0.08%	385.03	459.88	4.21%	-4.13%	
Investments OPB	10,514,986.79	4.26%	43,258.63	79,570.45	4.21%	0.05%	
Total	26,380,325.65	2.37%	78,907.32	333,933.59		-0.69%	
Restricted	7,539,973.71						
Available for use (with exception)	18,840,351.94						

TowneBank as of 1/31/25	
Sweep	0.00
General Fund	1,486,007.10
CD TowneBank	1,000,000.00
Other Accounts	697,189.52
Total	**3,183,196.62**

OPB Balances 1/31/25	
General Fund	777,624.15
Other Accounts	2,968,082.72
Investments	10,514,986.79
Total	**14,260,693.66**

Compliance Report

1/31/2025 20,451,422.16

CLASS	LENGTH/POLICY	Amount Invested	Percent of Overall Portfolio	PERCENT OF PORTFOLIO/POLICY	Compliance %	In Compliance?	Code Section
Municipal Obligations: Stocks, bonds, notes and other evidence of Indebtedness of the Commonwealth of Virginia, or of any county, city, town, district, authority of public body of the Commonwealth of Virginia.	36 months or less	-		20%			§2.2-4500
US Government Obligations: Stocks, bonds, notes and other evidence of indebtedness of the United States, its agencies or government sponsored corporations.	36 months or less		0	100%			§ 2.2-4505
Savings accounts or time deposits (CDs) In any bank or savings and loan association within the Commonwealth of Virginia	12 months or less	1,000,000.00	4.89%	75%	70%	Yes	§ 2.2-4509
Commercial Paper	No greater than 270 days			5%			§2.2-4502
Corporate Notes	No greater than 270 days			15%			§2.2-4510
Repurchase Agreements	90 days or less			50%			§2.2-4507
Certificates representing ownership in either treasury bond principal at maturity or its coupons	36 months or less			20%			§2.2-4505
Virginia Investment Pool (VIP)	Daily			100%			§2.2-4605
Virginia Local Government Investment Pool (LGIP)	Daily	8,936,435.37	43.70%	100%	56%	Yes	§2.2-4605
Registered Money Market Mutual Funds	Daily	10,514,986.79	51.41%	100%	49%	Yes	§2.2-4508
The State Non-Arbitrage Pool (SNAP)	Depending Upon Length of Bond			100% of bond proceeds			§2.2- 4700
Total		20,451,422.16	100.00%				

Summary Statement

January 31, 2025

Investor ID: VA-01-0009

0000008-0000033 PDFT 742579

Town of Smithfield
PO Box 246
Smithfield, VA 23431

Virginia Investment Pool

VIP Stable NAV Liquidity Pool

Average Monthly Yield: 4.5202%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
VA-01-0009-5001	LIQUID GENERAL	7,902,829.15	0.00	0.00	30,394.31	30,394.31	7,919,030.68	7,933,223.46
VA-01-0009-5002	Utilities Investment Account	0.00	1,000,000.00	0.00	3,211.91	3,211.91	936,929.62	1,003,211.91
TOTAL		**7,902,829.15**	**1,000,000.00**	**0.00**	**33,606.22**	**33,606.22**	**8,855,960.30**	**8,936,435.37**

Virginia Investment Pool
A Service of VML/VACo Finance

Summary Statement

January 31, 2025

Investor ID: VA-01-0009

Town of Smithfield
PO Box 246
Smithfield, VA 23431

VIP 1-3 Year High Quality Bond Fund

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
VA-01-0009-0001	GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Account Number: VA-01-0009-5001

LIQUID GENERAL

Account Summary

Average Monthly Yield: 4.5202%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
VIP Stable NAV Liquidity Pool	7,902,829.15	0.00	0.00	30,394.31	30,394.31	7,919,030.68	7,933,223.46

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
01/01/2025	Beginning Balance			7,902,829.15	
01/31/2025	Income Dividend Reinvestment	30,394.31			
01/31/2025	Ending Balance			7,933,223.46	

Account Number: VA-01-0009-5002

Utilities Investment Account

Account Summary

Average Monthly Yield: 4.5202%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
VIP Stable NAV Liquidity Pool	0.00	1,000,000.00	0.00	3,211.91	3,211.91	936,929.62	1,003,211.91

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
01/03/2025	Contribution	1,000,000.00			483144
01/31/2025	Income Dividend Reinvestment	3,211.91			
01/31/2025	Ending Balance			1,003,211.91	

Virginia Investment Pool

	VIP Stable NAV Liquidity Pool	
Date	Dividend Rate	Daily Yield
01/01/2025	0.000000000	4.5575%
01/02/2025	0.000126576	4.6200%
01/03/2025	0.000380547	4.6300%
01/04/2025	0.000000000	4.6300%
01/05/2025	0.000000000	4.6300%
01/06/2025	0.000124111	4.5300%
01/07/2025	0.000123561	4.5100%
01/08/2025	0.000123562	4.5100%
01/09/2025	0.000123014	4.4900%
01/10/2025	0.000371505	4.5200%
01/11/2025	0.000000000	4.5200%
01/12/2025	0.000000000	4.5200%
01/13/2025	0.000123289	4.5000%
01/14/2025	0.000123014	4.4900%
01/15/2025	0.000123014	4.4900%
01/16/2025	0.000123013	4.4900%
01/17/2025	0.000490960	4.4800%
01/18/2025	0.000000000	4.4800%
01/19/2025	0.000000000	4.4800%
01/20/2025	0.000000000	4.4800%
01/21/2025	0.000123013	4.4900%
01/22/2025	0.000122740	4.4800%
01/23/2025	0.000123013	4.4900%
01/24/2025	0.000370686	4.5100%
01/25/2025	0.000000000	4.5100%
01/26/2025	0.000000000	4.5100%
01/27/2025	0.000123835	4.5200%
01/28/2025	0.000123561	4.5100%
01/29/2025	0.000123836	4.5200%
01/30/2025	0.000123836	4.5200%
01/31/2025	0.000123561	4.5100%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

TOWN COUNCIL COMMITTEES REPORT

SUBJECT:

$ 25,537.50

ATTACHMENTS:

Description	Type	Upload Date
Lewis Construction of Virginia - Sewer Lateral Repairs at 328 Grace Street	Invoice	2/18/2025

Lewis Construction Of WATER SEWER DRAIN **Virginia Inc.**
986-2273

INVOICE

Invoice Number: 0225-1072.251

Invoice Date: Feb 6, 2025

Page: 1

7716 Quaker Drive
Suffolk, VA 23437
Voice: 757-986-2273 Fax: 757-986-3536
Suzanne@lcovinc.com

Bill To:
Town of Smithfield
P O BOx 246
Smithfield, VA 23431

Ship to:
328 Grace Street
SEWER- sewer lateral repair/repl
Smithfield, VA 23431

Customer ID	Customer PO	Payment Terms	
Smithfield	Per Jessie/Jeff	Net 15 Days	
Sales Rep ID	**Shipping Method**	**Ship Date**	**Due Date**
			2/21/25

Quantity	Item	Description	Unit Price	Amount
7.00		7 hrs 1/8/25 Clear/grub work to locate main/lateral	475.00	3,325.00
2.00		truck supplies	75.00	150.00
7.00		7 hrs 1/9/25 excavate/locate 3 wyes ,found live SS lateral broken. Put back temp. Search for wye/SCO approx 23' from main	475.00	3,325.00
1.00		truck supplies	75.00	75.00
7.00		7 hrs 1/15/25 continue excavation private side, fix sewer @ lg tree	475.00	3,325.00
1.00		Truck supplies	75.00	75.00
8.00		8 hrs 1/16/25 found dual service wye, reinstalled	475.00	3,800.00
1.00		truck supplies	75.00	75.00
8.00		8 hrs 1/17/25 tapped existing SMH, start laying new 4" lateral for 328 Grace	475.00	3,800.00
1.00		Truck supplies	75.00	75.00
8.50		8.5 hrs 1/21/25 Complete install of new 4" SS lateral. Start backfill/clean up process	475.00	4,037.50
1.00		Truck supplies	75.00	75.00
7.00		7 hrs 2/5/25 Finish clean up site, complete SMH	475.00	3,325.00

Subtotal	Continued
Sales Tax	Continued
Total Invoice Amount	Continued
Payment/Credit Applied	
TOTAL	**Continued**

Check/Credit Memo No:

A finance charge of 1.5% per month(18% annual) on past due invoices.

Lewis Construction Of WATER SEWER DRAIN **Virginia Inc.**
986-2273

7716 Quaker Drive
Suffolk, VA 23437
Voice: 757-986-2273 Fax: 757-986-3536
Suzanne@lcovinc.com

INVOICE

Invoice Number: 0225-1072.251
Invoice Date: Feb 6, 2025
Page: 2

Bill To:	Ship to:
Town of Smithfield P O BOx 246 Smithfield, VA 23431	328 Grace Street SEWER- sewer lateral repair/repl Smithfield, VA 23431

Customer ID	Customer PO	Payment Terms	
Smithfield	Per Jessie/Jeff	Net 15 Days	
Sales Rep ID	**Shipping Method**	**Ship Date**	**Due Date**
			2/21/25

Quantity	Item	Description	Unit Price	Amount
1.00		Truck supplies	75.00	75.00

Subtotal	25,537.50
Sales Tax	
Total Invoice Amount	25,537.50
Payment/Credit Applied	
TOTAL	**25,537.50**

Check/Credit Memo No:

A finance charge of 1.5% per month(18% annual) on past due invoices.

TOWN COUNCIL COMMITTEES REPORT

SUBJECT:

$ 55,474.74

ATTACHMENTS:

Description	Type	Upload Date
Kimley Horn Associates - Pinewood Heights	Invoice	2/18/2025

Kimley»Horn

Invoice for Professional Services

Please remit payment electronically to:		**If paying by check, please remit to:**
Account Name:	KIMLEY-HORN AND ASSOCIATES, INC.	KIMLEY-HORN AND ASSOCIATES, INC.
Bank Name and Address:	WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104	P.O. BOX 715557
Account Number:	2073089159554	PHILADELPHIA, PA 19171-5557
ABA#:	121000248	
Please send remittance information to:	payments@kimley-horn.com	

TOWN OF SMITHFIELD, VA
ATTN: MICHAEL STALLINGS
310 INSTITUTE STREET
SMITHFIELD, VA 23430

Federal Tax Id: 56-0885615
For Services Rendered through Sep 30, 2024

Invoice Amount: $55,474.74

Invoice No: 116499040-0924
Invoice Date: Sep 30, 2024

Project No: 116499040
Project Name: PINEWOOD HTS WM TO-25
Project Manager: WEIST, JAMIE

Client Reference: TO #25

LUMP SUM

KHA Ref # 116499040.1-29510662

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TOPOGRAPHICAL SURVEY	32,560.00	100.00%	32,560.00	0.00	32,560.00
PRELIMINATRY DESIGN DOCUMENTS	36,660.00	15.00%	5,499.00	3,666.00	1,833.00
CONSTRUCTION DOCUMENTS	28,080.00	0.00%	0.00	0.00	0.00
ADDITIONAL TOPO SURVEY (RSA)	21,000.00	100.00%	21,000.00	0.00	21,000.00
Subtotal	**118,300.00**	**49.92%**	**59,059.00**	**3,666.00**	**55,393.00**
Total LUMP SUM					**55,393.00**

HOURLY

KHA Ref # 116499040.2-29459158

Description	Amount Billed to Date	Previous Amount Billed	Current Amount Due
EXPENSES	81.74	0.00	81.74
Subtotal	**81.74**	**0.00**	**81.74**
Total HOURLY			**81.74**

Total Invoice: $55,474.74

Kimley»Horn

Labor and Expense Detail

TOWN OF SMITHFIELD, VA
ATTN: MICHAEL STALLINGS
310 INSTITUTE STREET
SMITHFIELD, VA 23430

Invoice No: 116499040-0924
Invoice Date: Sep 30, 2024

Project No: 116499040
Project Name: PINEWOOD HTS WM TO-25
Project Manager: WEIST, JAMIE

HOURLY
KHA Ref # 116499040.2-29459158

Task	Description	Hrs/Qty	Rate	Current Amount Due
EXPENSES	VEHICLE MILEAGE	122.0	0.67	81.74
TOTAL EXPENSES		**122.0**		**81.74**
TOTAL LABOR AND EXPENSE DETAIL				**81.74**

This page is for informational purposes only. Please pay amount shown on cover page.

TOWN COUNCIL COMMITTEES REPORT

ITEM: Robinson, Farmer, Cox Associates, PLLC

FROM: Laura Ross, Treasurer

SUBJECT:

$ 42,200.00

ATTACHMENTS:

Description	Type	Upload Date
Robinson Farmer Cox and Associates - Audit Services	Invoice	2/18/2025

Robinson, Farmer, Cox Associates, PLLC

Certified Public Accountants

PO Box 6580 Charlottesville, VA 22906 434-973-8314

Town of Smithfield, VA
c/o Ellen Minga, Treasurer
P.O. Box 246
310 Institute Street
Smithfield, VA 23431

Invoice No.	*94892*
Date	*02/14/2025*
Client No.	*051900*

For Professional Services Rendered as Follows:

Audit for Fiscal Year 2024	$	37,600.00
Additional Consultation and Assistance for Payroll and Related Matters	$	4,600.00
Current Invoice Amount	$	42,200.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
42,200.00	0.00	0.00	0.00	0.00	42,200.00

If paying by check, please include your Client Number.
For your convenience, we also accept all major credit & debit cards and ACH payments.
Pay online! www.RFCA.com – Client Sites - Make a Payment *(at no fee to you, up to $20,000.00)*
Link for online payments: RFC Associates: Pay Your Invoice *or call 434-973-8314*

Finance charges will be assessed on past due balances.

TOWN COUNCIL COMMITTEES REPORT

ITEM: Share the Air Presentation

FROM: Amy Novak, Director of Parks and Recreation

TOWN COUNCIL COMMITTEES REPORT

ITEM: Update on Proposed Changes to The Cottages at Battery by the Developer Brian Mullins

FROM: Tammie Clary, Director of Planning and Community Developement

TOWN COUNCIL COMMITTEES REPORT

ITEM: Pre-Public Hearing Discussion: Text Amendment Article 3.D.C of the Zoning Ordinance

FROM: Tammie Clary, Director of Planning and Community Developement

ATTACHMENTS:

Description	Type	Upload Date
Text Amendment Article 3.D.C of the Zoning Ordinance	Public Hearing	2/18/2025

NOTICE OF PUBLIC HEARING
TOWN COUNCIL OF THE TOWN OF SMITHFIELD
AMENDMENT & REVISION OF ZONING ORDINANCE

Notice is hereby given that the Town Council of the Town of Smithfield, Virginia will hold a public hearing at the regular meeting of the Town Council in the council chambers in The Smithfield Center, 220 N. Church Street, meeting room A, Smithfield, Virginia, on Tuesday, March 4th, 2025 at 6:30 p.m. to consider the application of JVC Holdings, LLC C/O Vincent Carollo, applicant for a text amendment to the provisions of Article 3.D.C. of the Zoning Ordinance of the Town of Smithfield, Virginia, adopted September 1, 1998, and as amended thereafter, to include waiver of maximum density as a special use permit.

Any person affected by or interested in the aforesaid application may appear at the hearing and be heard. Copies of the current Zoning Ordinance of the Town of Smithfield, Virginia, adopted Tuesday, September 1st, 1998, and all amendments thereto, along with copies of the text amendment application, are on file and may be examined in the Community Development & Planning Department, 310 Institute St, Smithfield, VA 23430.

TOWN OF SMITHFIELD, VIRGINIA

BY: Lesley G. King, Clerk

Publish: Wednesday, February 12th, 2025, and Wednesday, February 19th, 2025.

TOWN COUNCIL COMMITTEES REPORT

ITEM: Pre-Public Hearing Discussion: Text Amendment - Article 2.W.2a and Article 2.K of the Zoning Ordinance

FROM: Tammie Clary, Director of Planning and Community Developement

ATTACHMENTS:

Description	Type	Upload Date
Text Amendment of Article 2.W.2a amd Article 2.K of the Zoning Ordinance	Public Hearing	2/18/2025

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AMENDMENT & REVISION OF ZONING ORDINANCE

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Any person affected by or interested in the aforesaid application may appear at the hearing and be heard. Copies of the current Zoning Ordinance of the Town of Smithfield, Virginia, adopted Tuesday, September 1st, 1998, and all amendments thereto, along with copies of the text amendment application, are on file and may be examined in the Community Development & Planning Department, 310 Institute St, Smithfield, VA 23430.

TOWN OF SMITHFIELD, VIRGINIA

BY: Lesley G. King, Clerk

Publish: Wednesday, February 12th, 2025, and Wednesday, February 19th, 2025.

TOWN COUNCIL COMMITTEES REPORT

ITEM: Pre-Public Hearing Discussion: Text Amendment - Article 10.E.12 of the Zoning Ordinance

FROM: Tammie Clary, Director of Planning and Community Developement

ATTACHMENTS:

Description	Type	Upload Date
Text Amendment of Article 10.E.12 of the Zoning Ordinance	Public Hearing	2/18/2025

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TOWN OF SMITHFIELD, VIRGINIA

BY: Lesley G. King, Clerk

Publish: Wednesday, February 12th, 2025, and Wednesday, February 19th, 2025.

TOWN COUNCIL COMMITTEES REPORT

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FROM: Tammie Clary, Director of Planning and Community Developement

TOWN COUNCIL COMMITTEES REPORT

ITEM: Pre-Public Hearing Discussion: Text Amendment Article 3.D.C of the Zoning Ordinance

FROM: Tammie Clary, Director of Planning and Community Developement

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Text Amendment of Article 2.W.2a amd Article 2.K of the Zoning Ordinance	Public Hearing	2/18/2025

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TOWN OF SMITHFIELD, VIRGINIA

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