



SMITHFIELD TOWN COUNCIL COMMITTEE AGENDA

May 19, 2025 at 3:00 PM

Public Comments

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

1. Operational Updates - Smithfield Police Department

Alonzo Howell, Chief of Police

Immediately following the conclusion of the above meeting:

Water and Sewer - Members: Cutler (CH), Bebermeyer, Bowman

1. Red Point Tap House Water Line Connection

Michael Stallings, Town Manager

Immediately following the conclusion of the above meeting:

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

1. April Financial Statements (FORTHCOMING)

Laura Ross, Treasurer

2. April Cash Balances (FORTHCOMING)

Laura Ross, Treasurer

3. Pre-Public Hearing Discussion: Proposed Budget FY 2025/2026

Immediately following the conclusion of the above meeting:

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

1. Update on Blighted Property at 1502 Magruder Road

Michael Stallings, Town Manager

*****Additional Items Not Listed on Committee but will be on Council's [Upcoming] Agenda*****

- Approval of Town Council Summary Minutes from May 6th, 2025
- Resolution of Appreciation - Steve Senkovich

TOWN COUNCIL COMMITTEES REPORT

ITEM: Operational Updates - Smithfield Police Department

FROM: Alonzo Howell, Chief of Police

ATTACHMENTS:

Description	Type	Upload Date
Smithfield Police Department Activity Report - April 2025	Activity Report	5/14/2025

SMITHFIELD POLICE DEPARTMENT
MANAGER'S REPORT
April 2025

Committees and Projects

04/01	Town Council – Smithfield Center
04/08	Emergency Communications Committee Board meeting – Isle of Wight Conference Rm.
04/08	Ruritan Club meeting - Smithfield Station
04/08-09	Mock accreditation – Chincoteague
04/17	United States Coast Guard Marine Incident Response Team meeting - Chesapeake
04/22	Department Head – Manor House
04/22, 29	Citizen's Police Academy
04/21,23&24	Council tours – PD, Annex
04/28	Town Council Committee meeting – Smithfield Center
04/29	Funeral detail (Former Officer Clay Seamster)

Training

04/07	Virginia Criminal Information Network Agency Coordinator training - Online
04/08	Drone training – Smithfield PD
04/09	Below 100 training – Officer Safety Initiative - Online
04/11	CPR training (Town Staff)
04/14-16	Leading without a Badge summit – University of Virginia
04/16	Laboratory Capabilities & Update (Forensic Science) training - Online
04/14	Emergency Response Team training – In house
04/15,17,18	Firearms training – Franklin
04/21	Intoxilyzer (DUI) training – Online
04/25	Emergency Response Team training – In house

Community Relations

04/02	High Five Wednesday – Westside Elementary School
04/04	Hardy Elementary School field trip -Smithfield PD
04/09	High Five Wednesday - Westside Elementary School
04/13	Youth interaction – Bradford Mews Apartments
04/16	High Five Wednesday - Westside Elementary School
04/19	Escort for Solomon's Temple Carry the Cross walk
04/23	High Five Wednesday – Westside Elementary School
04/30	High Five Wednesday - Westside Elementary School

Special Events

04/05	YMCA Triathlon
04/12	Wine Festival – Windsor Castle Park
04/25	Isle of Wight County Spring Fest – IOW Fairground
04/26	Tour De Cure – Downtown Smithfield

Smithfield Police Department Activity Report

Apr-25

	Apr-25	Mar-25	YTD as of 4/30/25	Apr-24	PYTD as of 4/30/24
Incidents Reported					
Calls for Police Svce	607	665	2424	629	2588
Traffic					
Traffic Stops	142	108	475	237	838
Traffic Summons	74	53	256	85	327
Accidents	18	19	76	16	74
Criminal Process					
Misdemeanor Arrests	13	19	49	13	58
Felony Arrests	1	7	15	2	20

*Calls for service include all calls for SPD minus patrol checks and traffic stops

Report #	Date	Street	Description
202500258	4/1/2025	KENDALL HAVEN	RUNAWAY
202500259	4/1/2025	JOHN ROLFE DR	MENTAL SUBJECT / PATIENT
202500260	4/2/2025	WRENN RD	DESTRUCTION OF PROPERTY, PRIVATE PROPERTY
202500261	4/3/2025	GREENBRIER LN	PAPER SERVICE
202500262	4/3/2025	W MAIN ST	TRESPASSING, PRIVATE PROPERTY
202500263	4/3/2025	BENNS CHURCH BLVD	TRAFFIC ACCIDENT
202500264	4/3/2025	W. MAIN/WATERWORKS	TRAFFIC ACCIDENT
202500265	4/3/2025	W MAIN ST	TRESPASSING, PRIVATE PROPERTY
202500266	4/3/2025	LOCHVIEW	ASSAULT, SIMPLE - DOMESTIC
202500267	4/4/2025	JOHN ROLFE DR	VIOLATE PROTECTIVE ORDER
202500268	4/5/2025	CEDAR STREET	TRAFFIC ACCIDENT
202500269	4/5/2025	SMITHFIELD BLVD	PUBLIC INTOXICATION
202500270	4/7/2025	RIVERSIDE DRIVE	TRAFFIC ACCIDENT
202500271	4/7/2025	S CHURCH ST	DESTRUCTION OF PROPERTY, PRIVATE PROPERTY
202500272	4/8/2025	SMITHFIELD PLZ	LARCENY, ALL OTHERS
202500273	4/8/2025	S CHURCH ST	PROPERTY, FOUND / RECOVERED
202500274	4/8/2025	BENNS CHURCH/CANTEBERRY	TRAFFIC ACCIDENT
202500275	4/8/2025	CANTEBERRY LN	TRAFFIC ACCIDENT
202500276	4/9/2025	CATTAIL LN	ASSAULT, SIMPLE - DOMESTIC
202500277	4/9/2025	GRACE ST	LARCENY, ALL OTHERS
202500278	4/10/2025	GODWIN BLVD	PAPER SERVICE
202500279	4/10/2025	KENDALL HAVEN	TRESPASSING, PRIVATE PROPERTY
202500280	4/10/2025	MAPLE CT	PROPERTY, FOUND / RECOVERED
202500281	4/10/2025	S CHURCH ST	DISPUTE, VERBAL - DOMESTIC RELATED
202500282	4/10/2025	S CHURCH ST	ASSIST OTHER DEPARTMENT (INTOXILYZER)
202500283	4/11/2025	WRENN RD	DESTRUCTION OF PROPERTY, PRIVATE - GRAFFITI
202500284	4/11/2025	ROYAL DORNOCH	THREATEN BODILY HARM
202500285	4/12/2025	POLE RD	BURGLARY, COMMERCIAL/MOTOR VEHICLE THEFT
202500286	4/12/2025	CALVARY WAY	FRAUD, WIRE
202500287	4/12/2025	BATTERY PARK RD	TRAFFIC ACCIDENT
202500288	4/12/2025	SMITHS NECK RD/BOUNDARY	ASSIST OTHER DEPARTMENT (INTOXILYZER)
202500290	4/13/2025	BEE ST	CIVIL MATTER
202500291	4/14/2025	GRANDVILLE ARCH	EXTORTION
202500292	4/14/2025	JORDAN DR	FRAUD, CREDIT CARD - USE ON PHONE / INTERNET
202500293	4/14/2025	S CHURCH ST	OFFICER INFORMATION
202500294	4/14/2025	SMITHFIELD PLZ	HIT AND RUN - PROPERTY DAMAGE
202500295	4/15/2025	S CHURCH ST	PAPER SERVICE
202500296	4/15/2025	W MAIN ST	LARCENY, SHOPLIFTING
202500296	4/15/2025	W MAIN ST	OTHER PROPERTY SEIZED
202500297	4/15/2025	JORDAN DR	ASSAULT, SIMPLE - DOMESTIC
202500298	4/16/2025	BATTERY PARK RD	TRAFFIC ACCIDENT
202500299	4/16/2025	S CHURCH ST	PURSUIT
202500301	4/17/2025	W MAIN ST	FRAUD, TRICK - FALSE PRETENSES
202500302	4/17/2025	WRENN RD	OBSTRUCTING JUSTICE WITH THREATS / FORCE/DUI
202500303	4/17/2025	WRENN RD	PAPER SERVICE
202500304	4/17/2025	WRENN RD	ASSAULT, SIMPLE - SEXUAL BATTERY/BURGLARY
202500305	4/17/2025	WRENN RD	PUBLIC INTOXICATION
202500306	4/18/2025	STALLINGS CREEK DR	PAPER SERVICE
202500307	4/18/2025	CEDAR ST	ASSAULT, SIMPLE - DOMESTIC
202500308	4/19/2025	W MAIN ST	TRAFFIC ACCIDENT
202500309	4/19/2025	WRENN RD	RUNAWAY
202500310	4/19/2025	WRENN RD	PAPER SERVICE
202500311	4/19/2025	BENNS CHURCH BLVD	TRAFFIC ACCIDENT
202500312	4/19/2025	W MAIN ST	PAPER SERVICE
202500313	4/20/2025	W MAIN ST	TRAFFIC ACCIDENT

202500314	4/21/2025	WATERFORD XING	MOTOR VEHICLE THEFT
202500316	4/22/2025	S CHURCH ST	BURGLARY, RESIDENTIAL
202500318	4/23/2025	S CHURCH ST	TRAFFIC ACCIDENT
202500319	4/23/2025	MAIN ST	FRAUD, INNKEEPER
202500320	4/24/2025	CATTAIL LN	ASSAULT, SIMPLE - DOMESTIC
202500321	4/24/2025	WILDWOOD CIR	OFFICER INFORMATION
202500322	4/24/2025	GRANDVILLE ARCH	TOWN CODE VIOLATIONS
202500323	4/25/2025	W MAIN ST	THREATs BODILY HARM/DISORDERLY/TRESPASSING
202500324	4/25/2025	S CHURCH ST	HIT AND RUN - PROPERTY DAMAGE
202500325	4/25/2025	S CHURCH ST	ASSIST OTHER DEPARTMENT (INTOXILYZER)
202500326	4/26/2025	BENNS CHURCH BLVD	HIT AND RUN - PROPERTY DAMAGE
202500327	4/26/2025	MAIN ST	THREATEN BODILY HARM
202500328	4/26/2025	CATTAIL LN	LARCENY, ALL OTHERS
202500329	4/26/2025	GRANDVILLE ARCH	DRUGS, POSSESS COCAINE
202500330	4/27/2025	CEDAR ST	TOWN CODE VIOLATIONS
202500331	4/28/2025	CATHEDRAL ST	LARCENY, OF MOTOR VEHICLE PARTS
202500333	4/28/2025	WRENN RD/W MAIN ST	MENTAL SUBJECT / PATIENT
202500334	4/28/2025	S CHURCH ST	OFFICER INFORMATION
202500335	4/29/2025	JAMES ST / GRACE ST	PROPERTY, FOUND / RECOVERED
202500336	4/29/2025	MAIN ST	ASSAULT, SIMPLE - DOMESTIC
202500337	4/30/2025	CEDAR ST/UNDERWOOD LN	TOWN CODE VIOLATIONS
202500338	4/30/2025	NOTTINGHAM PL	TAMPER WITH VEHICLE, NO DAMAGE
202500339	4/30/2025	NOTTINGHAM PL	LARCENY, FROM MOTOR VEHICLE
202500341	4/30/2025	CANTEBERRY LN	TAMPER WITH VEHICLE, NO DAMAGE
202500342	4/30/2025	CANTEBERRY LN	TAMPER WITH VEHICLE, NO DAMAGE

Investigations April 2025 Managers Report

Case #2025-00134 (Bank Robbery Update)

On 03/28/25, Tyrone Jefferson-Perry of Newport News was arrested in the City of Portsmouth on charges unrelated to the Truist Bank robbery. Smithfield detectives had been investigating Mr. Perry as a suspect in the bank robbery for several weeks. Upon Mr. Perry's arrest, Smithfield detectives were able to obtain warrants against Mr. Perry in relation to the bank robbery as well as a search warrant for his vehicle. Smithfield detectives were able to locate further evidence in the vehicle, tying Mr. Perry to the Truist robbery.

Through the course of the investigation, it was determined that Mr. Perry is responsible for three other bank robberies in the region. This case has been adopted by the FBI and is awaiting prosecution in federal court.

Case #2025-00306 (Warrant Service)

On 04/17/25, Hanover County Sheriff's Office detectives contacted Smithfield Police Department detectives to request assistance in locating a subject with outstanding felony warrants for sexual battery of a minor. It was determined that the suspect, Daniel Ranck, has family ties to the Smithfield area, but Hanover detectives were unsure of where he may be staying.

On 04/18/25, Smithfield detectives were able to locate Mr. Ranck at a family home in the 10100 block of Stallings Creek Road. Hanover detectives and Smithfield detectives were able to take Mr. Ranck into custody without incident. Due to Smithfield's assistance, Hanover detectives were able to find more evidence against Mr. Ranck for sexual battery of a minor as well as child pornography.

Case #2025-00307 (Domestic Assault w/ Emergency Response Team Activation)

On 04/18/25, at approximately 10:44 AM, officers from the Smithfield Police Department responded to a report of a domestic assault at the Cedar Street Apartments.

Upon arrival, officers located a female victim who had been locked out on a balcony. She was safely evacuated by responding personnel. The incident escalated into a barricade situation involving a male subject and a 5-month-old child inside the apartment.

The suspect, identified as Remont Massenburg, was armed and had made threatening statements toward law enforcement through messages prior to and during the incident. During negotiations, Smithfield Police Department negotiators successfully persuaded Massenburg to throw the firearm out of a window, significantly reducing the risk to officers and the child.

While negotiations were ongoing, the Smithfield Emergency Response Team (ERT) conducted a covert rescue operation, safely recovering the 5-month-old child from the apartment. The child was unharmed. Negotiators maintained communication with Massenburg, who was taken into custody at 12:39 PM without further incident.

TOWN COUNCIL COMMITTEES REPORT

ITEM: Red Point Tap House Water Line Connection

FROM: Michael Stallings, Town Manager

TOWN COUNCIL COMMITTEES REPORT

ITEM: Red Point Tap House Water Line Connection

FROM: Michael Stallings, Town Manager

TOWN COUNCIL COMMITTEES REPORT

ITEM: April Financial Statements (FORTHCOMING)

FROM: Laura Ross, Treasurer

TOWN COUNCIL COMMITTEES REPORT

ITEM: April Cash Balances (FORTHCOMING)

FROM: Laura Ross, Treasurer

TOWN COUNCIL COMMITTEES REPORT

ATTACHMENTS:

Description	Type	Upload Date
Proposed Budget for FY 2025/2026	Public Hearing	5/15/2025
Proposed Water and Sewer Rate Changes	Public Hearing	5/15/2025



Town of Smithfield

Operating Budgets & Capital Improvements Plan

FY 25-26



Town of Smithfield

Memorandum

May 1, 2025

TO: The Honorable Mayor and Town Council

FROM: Michael Stallings, Town Manager

SUBJECT: FY 25/26 Budget Proposal

Attached you will find my budget proposal for the 2025-2026 Fiscal Year. This budget does not propose any new taxes, and it is balanced without the use of reserves.

REVENUES

Tax Rates

There are no proposed changes to the Real Estate or Personal Property Tax Rates. The Real Estate rate remains at \$0.16 per \$100 in value, and the Personal Property rate remains at \$1.00 per \$100 in value.

There are no proposed increases in any other taxes either.

Other Fees

There are no proposed fee increases contained within this year's budget proposal.

Interest Income

The other noticeable change you will see in this year's budget as compared to last year is the sizable increase in interest income. This is due to the work that our Treasurer is doing with investments. As we have made a significant shift in how we handle our cash reserves, we are realizing an increase in interest income.

EXPENSES

Salary Adjustments

This budget proposal contains a salary increase of 4%. We have made some additional adjustments in public safety to remain competitive with our local market.

New Positions

There are no new positions proposed in this year's budget.

Health Insurance

This is the biggest change to the Town's operating budgets. Our current health insurance carrier proposal came back with a 38% increase in rates (an increase of \$267,914 to the Town and \$66164 to employees). As we normally do, we evaluated all of our options for health coverage. The most favorable option is to join The Local Choice (TLC). TLC is a pool established by the State of Virginia that governmental entities can join. Currently, TLC provides coverage through Anthem, our existing carrier. Going with TLC will still be an increase to both employees and the Town, but a far smaller increase of \$108,326 to the Town and \$38,504 to employees.

Property/Liability Insurance

In previous budgets the cost of property and liability insurance was included in the individual department's budget. This year, I have consolidated the total cost of insurance into one line item in the Non-Departmental portion of our budget. This makes it much easier to see the total cost of our annual insurance policy.

Strategic Planning Initiatives

As Town Council updates it's Strategic Plan, we anticipate that there will be expenses associated with the work plan to put the plan into action. As such, I have allocated \$50,000 in the FY 25-26 to fund the implementation of Town Council's vision. These funds may be used to fund consultants, staff, or other initiatives that Council approves to help move its vision forward.

Water and Sewer Funds

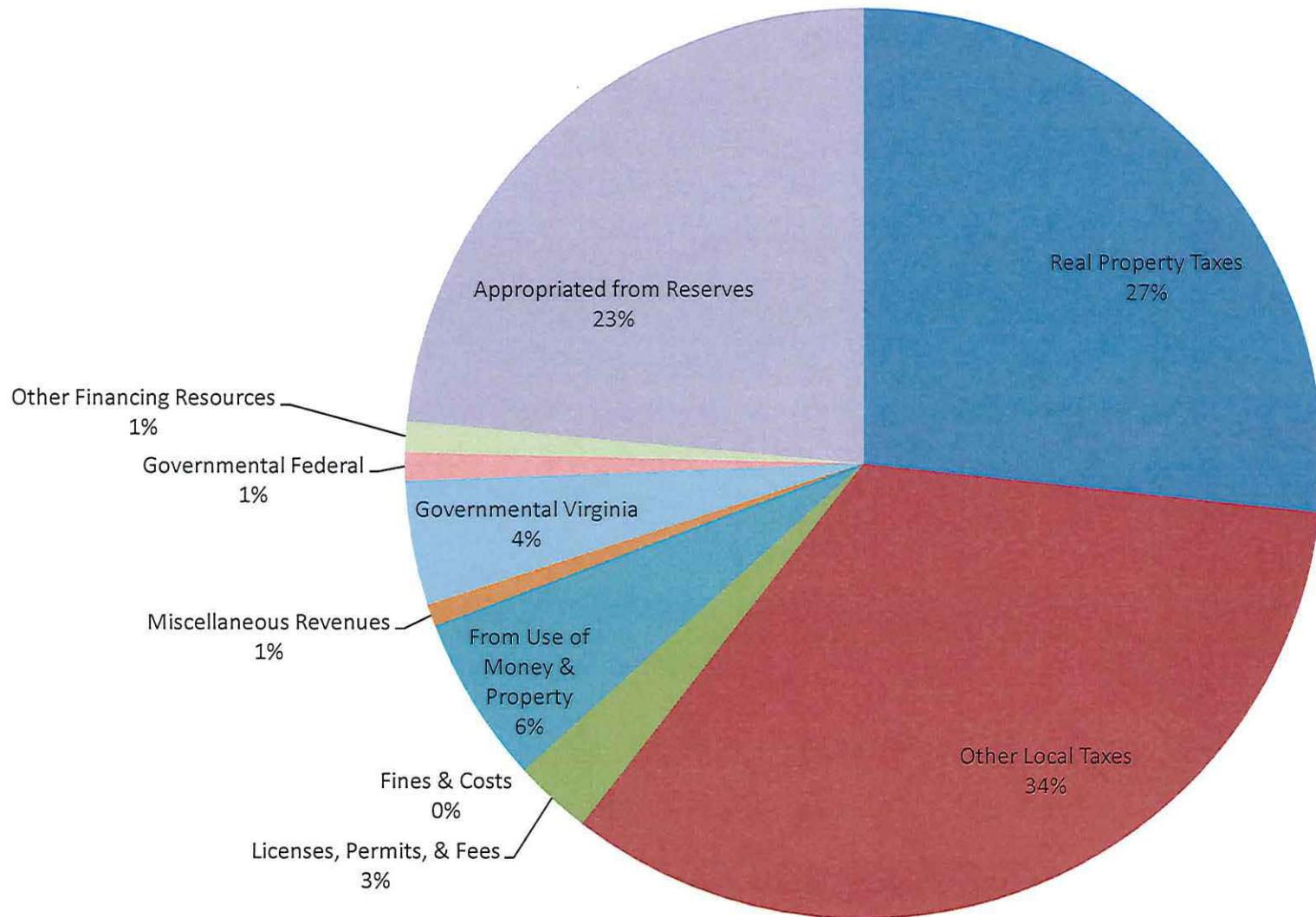
The Town recently had a water and sewer rate study done. The consultants evaluated current rates, current usage, financial position, as well as the current and future needs of both the Water and Sewer systems. The study recommended a water rate of \$8.50 per 1,000 gallons and a sewer rate of \$6.00 per 1,000 gallons. There are no other fee increases in the Water or Sewer Fund.

Adoption Schedule

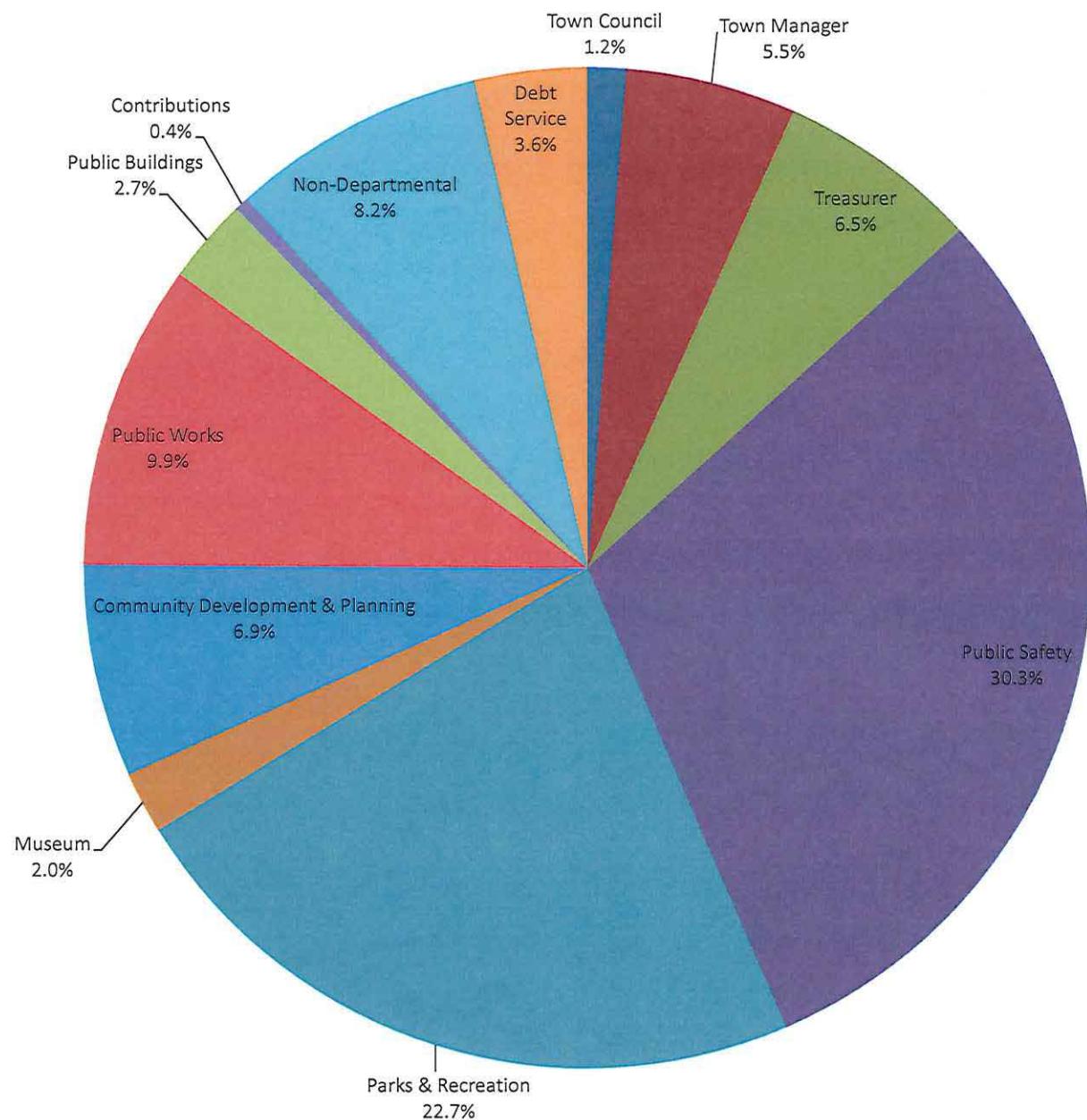
The FY25-26 budget proposal will be on Town Council's agenda at its May 6th meeting for discussion and any questions that you may have. The Town Council will hold a public hearing on the budget proposal after its May 19th Committee Meetings at 6:30 P.M. Adoption of the budget will be on the June 3rd Town Council meeting agenda.

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

Where The Money Comes From



Where The Money Goes



TOWN OF SMITHFIELD
FY 2026 BUDGET SUMMARY GENERAL FUND

Department	REVENUES	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Budget	Actual	Budget	Actual	Budget	Budget	
Real Property Taxes	3,383,335.00	3,461,519.59	3,466,580.00	4,563,317.94	3,918,280.00		3,994,100.00
Other Local Taxes	4,576,411.00	4,655,874.25	4,635,893.00	4,743,916.00	4,872,700.00		5,042,500.00
Licenses, permits, & fees	317,606.00	334,613.46	326,060.00	526,588.00	371,500.00		411,500.00
Fines & Costs	47,205.00	32,734.24	47,000.00	37,572.00	50,000.00		45,000.00
From Use of Money & Property	437,448.00	464,174.61	429,675.00	840,995.00	902,400.00		886,700.00
Miscellaneous Revenues	129,409.00	274,129.07	129,500.00	151,537.04	130,000.00		115,000.00
Governmental Virginia	702,080.00	863,370.98	618,654.00	673,661.73	649,169.00		659,738.00
Governmental Federal	1,784,985.00	1,058,745.71	429,344.00	5,426.00	153,000.00		153,000.00
Other financing sources	175,000.00	169,886.98	175,000.00	24,500.00	175,000.00		165,000.00
Appropriated from Reserves	-	-	-	-			3,507,597.00
TOTAL REVENUES	11,553,479.00	11,315,050.89	10,257,706.00	11,567,513.71	11,222,049.00		14,980,135.00
Department	EXPENSES	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Budget	Actual	Budget	Actual	Budget	Budget	
Town Council	194,333.00	223,127.52	194,623.00	178,000.69	212,425.00		186,925.00
Town Manager	552,218.00	522,345.34	676,144.00	677,171.14	799,835.00		808,411.00
Treasurer	880,159.00	727,590.42	870,938.00	915,852.64	880,428.00		984,336.00
Public Safety	3,704,055.00	3,118,264.98	3,795,077.00	2,926,163.38	4,184,628.00		4,545,096.00
Parks & Recreation	2,088,374.00	1,544,490.95	1,326,339.00	1,785,516.88	1,769,372.00		3,401,217.00
Museum	234,838.00	254,206.41	247,154.00	269,055.00	274,511.00		294,681.00
Community Development & Planning	1,720,748.73	591,291.44	680,560.00	609,693.40	1,004,981.00		1,031,094.00
Public Works	3,459,890.00	1,757,867.66	981,960.00	645,074.00	1,025,687.00		1,483,292.00
Public Buildings	802,004.00	480,797.68	714,504.00	379,016.00	455,877.00		409,752.00
Contributions	80,527.00	73,297.00	67,755.00	66,105.00	67,024.00		66,510.00
Non-Departmental	1,573,528.60	80,000.00	80,000.00	-	80,000.00		1,228,832.00
Debt Service	564,610.00	524,855.29	565,985.00	490,474.00	467,281.00		539,929.00
Contingency	-	85,761.00	85,761.00	18,456.25	91,036.00		-
TOTAL EXPENSES	15,855,285.33	9,983,895.69	10,266,800.00	8,960,578.38	11,313,085.00		14,980,135.00
NET INCOME/(LOSS)	(4,301,806.33)	1,331,155.20	(9,094.00)	2,606,935.33	(91,036.00)		-

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
REAL PROPERTY TAXES							
Real Estate - Current	03-100-311010-0000-30001	2,132,347.00	2,190,514.17	2,144,980.00	3,344,285.00	2,524,950.00	2,600,000.00
Real Estate - Current Tax Relief for the Elderly/Veterans	03-100-311010-0000-30001	79,029.00	91,485.48	79,000.00	-	85,000.00	85,000.00
Real Estate - Delinquent	03-100-311010-0000-30002	20,000.00	31,178.59	20,000.00	33,821.00	25,000.00	-
Public Service-Real Estate Current	03-100-311020-0000-30001	35,850.00	33,375.02	33,000.00	36,860.94	43,000.00	44,000.00
Public Service-Personal Property Current	03-100-311020-0000-30001	109.00	-	100.00	-	130.00	100.00
Personal Property - Current	03-100-311030-0000-30001	1,038,500.00	1,005,133.40	1,117,500.00	1,040,075.00	1,162,200.00	1,210,000.00
Personal Property - Delinquent	03-100-311030-0000-30002	22,500.00	49,750.25	22,000.00	47,926.00	25,000.00	-
Penalty	03-100-311060-0000-30005	40,000.00	41,743.19	38,000.00	43,125.00	38,000.00	40,000.00
Interest	03-100-311060-0000-30006	15,000.00	18,006.66	12,000.00	17,225.00	15,000.00	15,000.00
Miscellaneous Receipts Over-Short	03-100-311060-0000-30007	-	332.83	-	-	-	-
Total Real Property Taxes		3,383,335.00	3,461,519.59	3,466,580.00	4,563,317.94	3,918,280.00	3,994,100.00
OTHER LOCAL TAXES							
Sales Tax	03-100-312010-0000-30009	661,481.00	527,949.00	701,169.00	584,070.00	700,000.00	770,000.00
Utility Tax	03-100-312020-0000-31201	191,963.00	188,550.00	197,000.00	215,934.00	200,000.00	200,000.00
Consumption Tax	03-100-312020-0000-31202	50,097.00	39,777.00	51,000.00	44,007.00	50,000.00	45,000.00
Business Licenses	03-100-312030-0000-31208	440,760.00	573,858.89	450,000.00	518,278.00	515,000.00	520,000.00
Business Licenses Penalty	03-100-312030-0000-31209	4,045.00	17,091.22	3,500.00	4,927.00	5,000.00	5,000.00
Business Licenses Interest	03-100-312030-0000-31210	800.00	7,418.36	700.00	1,818.00	1,000.00	1,000.00
Peg Channel Capital Fee	03-100-312040-0000-30054	1,733.00	1,598.80	1,700.00	1,423.00	1,700.00	1,500.00
Bank Franchise Tax	03-100-312040-0000-31203	153,519.00	134,572.00	153,000.00	156,154.00	150,000.00	156,000.00
Vehicle License	03-100-312050-0000-32020	235,000.00	256,705.48	235,000.00	238,546.00	245,000.00	245,000.00
Cigarette Tax	03-100-312080-0000-31204	211,500.00	183,182.50	211,000.00	176,197.00	200,000.00	175,000.00
Transient Occupancy Tax	03-100-312101-0000-31205	260,859.00	300,327.00	260,859.00	319,334.00	325,000.00	320,000.00
Meals Tax-4.25%	03-100-312110-0000-31211	1,607,965.00	1,646,894.00	1,610,965.00	1,688,595.00	1,700,000.00	1,785,000.00
Meals Tax-2%	03-100-312110-0000-31212	756,689.00	775,950.00	760,000.00	794,633.00	780,000.00	819,000.00
Total Other Local Taxes		4,576,411.00	4,655,874.25	4,635,893.00	4,743,916.00	4,872,700.00	5,042,500.00
TOTAL LOCAL TAX REVENUE		7,959,746.00	8,117,383.84	8,102,473.00	9,307,233.94	8,790,980.00	9,036,600.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
PERMITS, FEES & LICENSES							
Permits & Other Licenses	03-100-313030-0000-30018-multi	40,496.00	51,139.00	42,000.00	62,400.00	45,000.00	50,000.00
Inspection Fees-Subdivision	03-100-313030-0000-30030	43,500.00	27,020.12	50,000.00	134,277.00	70,000.00	70,000.00
Administrative Collection Fees-DMV Stops	03-100-311070-0000-31307	12,000.00	12,735.27	12,000.00	14,250.00	12,000.00	12,000.00
Refuse Collection Fee	03-100-313030-0000-30038	218,960.00	228,549.07	218,960.00	309,431.00	240,000.00	275,000.00
WC Dog Park Registration Fees	03-100-313030-0000-30043	650.00	595.00	600.00	60.00	-	-
Consultant Review Fees	03-100-313030-0000-30028	2,000.00	14,575.00	2,500.00	6,170.00	4,500.00	4,500.00
Total Permits, Fees & Licenses		317,606.00	334,613.46	326,060.00	526,588.00	371,500.00	411,500.00
FINES & FORFEITURES							
Fines & Costs	03-100-314010-0000-30055	47,205.00	32,734.24	47,000.00	37,572.00	50,000.00	45,000.00
Total Fines & Forfeitures		47,205.00	32,734.24	47,000.00	37,572.00	50,000.00	45,000.00
REVENUE FROM USE OF MONEY & PROPERTY							
General Fund Interest	03-100-315010-0000-31501	30,000.00	55,776.15	25,000.00	413,416.00	490,600.00	475,000.00
Rentals	03-100-315020-0000-30110	62,658.00	61,898.63	62,000.00	63,234.00	65,000.00	65,000.00
Smithfield Center Rentals	03-100-315020-0000-30111	178,000.00	187,920.96	185,000.00	194,395.00	190,000.00	190,000.00
Windsor Castle Revenue (includes Manor House, Park Impact, Vendor)	03-100-315020-0000-30119	78,000.00	62,371.61	78,000.00	71,380.00	75,000.00	75,000.00
Sports Complex Rentals	03-100-315020-0000-30120	33,075.00	33,140.96	33,075.00	32,274.00	33,000.00	33,000.00
Park Impact Fees	03-100-315020-0000-30118	-	-	-	-	-	-
Kayak Rentals	03-100-315020-0000-30015	13,000.00	10,040.65	5,000.00	3,377.00	7,500.00	7,500.00
Special Events	03-100-315020-0000-30013, 3001	20,000.00	22,731.00	20,000.00	33,576.00	20,000.00	20,000.00
Fingerprinting Fees	03-100-318990-0000-30048	100.00	100.00	100.00	650.00	200.00	100.00
Museum Admissions	03-100-315020-0000-30115	8,455.00	10,630.00	8,400.00	10,492.00	8,000.00	8,000.00
Museum Gift Shop Sales	03-100-318990-0000-30016	13,000.00	18,719.65	12,000.00	16,479.00	12,000.00	12,000.00
Museum Programs/Lecture Fees	03-100-318990-0000-30017	660.00	345.00	600.00	1,222.00	600.00	600.00
Lease of Land	03-100-315020-0000-30017	500.00	500.00	500.00	500.00	500.00	500.00
Total Revenue from use of money and property		437,448.00	464,174.61	429,675.00	840,995.00	902,400.00	886,700.00
MISCELLANEOUS							
Other Revenue	03-100-318990-0000-31105	3,529.00	4,093.46	3,500.00	9,885.00	4,000.00	4,000.00
Virginia Municipal Group Safety Grant	03-100-318990-0000-31110	4,000.00	1,983.03	4,000.00	5,214.00	4,000.00	4,000.00
Contributions-Museum	03-100-318990-0000-31632	91,880.00	2,710.00	92,000.00	101,528.04	92,000.00	92,000.00
Contributions-Public Ball Fields	03-100-318990-0000-31635	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	15,000.00
Sale of Equipment/Buildings	03-100-341020-0000-31405	-	235,342.58	-	4,910.00	-	-
Total Miscellaneous Revenue		129,409.00	274,129.07	129,500.00	151,537.04	130,000.00	115,000.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
REVENUE FROM THE COMMONWEALTH							
Law Enforcement	03-100-322010-0000-34011	179,664.00	196,514.00	179,664.00	207,743.00	205,810.00	215,179.00
Litter Control Grant	03-100-322010-0000-34010	3,385.00	5,343.15	3,300.00	6,989.00	3,300.00	4,000.00
Communications Tax	03-100-322010-0000-34008	158,412.00	164,247.00	150,000.00	154,349.00	150,000.00	150,000.00
Rolling Stock	03-100-322010-0000-34001	45.00	18.72	45.00	19.00	45.00	45.00
Rental Tax	03-100-322010-0000-34002	6,229.00	5,591.56	6,300.00	7,120.00	6,300.00	6,800.00
PPTRA State Revenue	03-100-322010-0000-34014	240,795.00	240,794.89	240,795.00	240,795.00	240,795.00	240,795.00
Fire Programs	03-100-322010-0000-34017	34,050.00	34,235.00	34,050.00	38,419.00	38,419.00	38,419.00
VCA Grant	03-100-322010-0000-34012	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Urban Fund Projects	03-100-322010-0000-34005						
Benns Church/Route 258/Route 10 Bypass intersection	03-100-322010-0000-34020		211,124.49				
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-322010-0000-34020	75,000.00	1,002.17		13,727.73		
Total State Revenue		702,080.00	863,370.98	618,654.00	673,661.73	649,169.00	659,738.00
REVENUE FROM THE FEDERAL GOVERNMENT							
ARPA Revenues		1,769,000.00	1,035,285.64	413,344.00	-	-	-
Federal Highway Grant				-	-	136,000.00	136,000.00
Law Enforcement	03-100-331010-0000-35003	15,985.00	19,451.37	16,000.00	5,426.00	17,000.00	17,000.00
Urban Fund Projects				-	-	-	-
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-331010-0000-35008	-	4,008.70	-	-	-	-
Total Federal Revenue		1,784,985.00	1,058,745.71	429,344.00	5,426.00	153,000.00	153,000.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
OTHER FINANCING SOURCES							
Other Financing Sources-Capital Lease Acquisition Bond Proceeds	03-100-341040-0000-39004	175,000.00	169,888.98	175,000.00	24,500.00	175,000.00	165,000.00
Total Other Financing Sources		175,000.00	169,888.98	175,000.00	24,500.00	175,000.00	165,000.00
APPROPRIATED FROM RESERVES							
TOTAL GENERAL FUND REVENUES		\$ 11,553,479.00	\$ 11,315,050.89	\$ 10,257,706.00	\$ 11,567,513.71	\$ 11,222,049.00	\$ 14,980,135.00

Town Council

Town Council is the legislative and policy making body of the Town government. It is vested with all the authority specified by the State Constitution, applicable State laws, and the Town Charter. Council acts by the adoption of ordinances, resolutions, or motions.

The citizens of the Town of Smithfield elect the seven members of Council in elections that take place every two years in November – the even numbered years. The Mayor is elected by vote of the members of Council. The Mayor and Council serve four-year terms that overlap.

The following is a listing of the Mayor and members of Council:

Michael G. Smith	Mayor
Bill Harris	Vice Mayor
Mary Ellen Bebermeyer	Councilwoman
Jeff Brooks	Councilman
Steven G. Bowman	Councilman
Valerie Butler	Councilwoman
Darren Cutler	Councilman

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

TOWN COUNCIL

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries and Wages	04-100-411010-0000-41100	44,000.00	46,520.00	44,000.00	41,905.00	44,000.00	44,000.00
Fica & Medicare Benefits	04-100-411010-0000-42100	3,423.00	3,712.39	3,423.00	3,289.10	3,425.00	3,425.00
Legal Fees	04-100-411010-0000-43150	40,000.00	36,915.09	40,000.00	35,393.40	50,000.00	50,000.00
Update Town Charter & Code	04-100-411010-0000-43151	5,000.00	1,175.00	5,000.00	2,704.70	4,500.00	4,000.00
Professional Services	04-100-411010-0000-43152	5,000.00	(1,300.00)	5,000.00	5,000.00	5,000.00	5,000.00
Public Defender Fees	04-100-411010-0000-43153	3,000.00	4,920.00	3,000.00	6,038.00	4,500.00	6,000.00
Election Expense	04-100-411010-0000-43170	-	1,368.36	-	-	2,000.00	-
Maintenance contracts	04-100-411010-0000-43320	4,200.00	4,151.88	4,200.00	3,461.91	4,500.00	4,500.00
Advertising	04-100-411010-0000-43600	25,000.00	28,480.22	25,000.00	25,565.10	30,000.00	30,000.00
Insurance	04-100-411010-0000-45300	23,710.00	22,340.00	24,000.00	21,561.20	24,000.00	-
Travel & Training	04-100-411010-0000-45500	10,000.00	9,622.59	10,000.00	8,253.28	10,000.00	10,000.00
Council Approved Items	04-100-411010-0000-45804	5,000.00	29,973.21	5,000.00	6,327.53	5,000.00	5,000.00
Subscriptions/Memberships	04-100-411010-0000-45810	7,000.00	7,291.00	7,000.00	6,865.00	7,500.00	7,500.00
Records Management maint & upgrades	04-100-411010-0000-45811	7,000.00	8,341.60	7,000.00	5,693.12	8,000.00	7,500.00
Supplies	04-100-411010-0000-46001	12,000.00	5,885.64	12,000.00	5,943.35	10,000.00	10,000.00
ARPA Expenses	04-100-411010-0000-46019	-	13,730.54	-	-	-	-
Total Town Council		194,333.00	223,127.52	194,623.00	178,000.69	212,425.00	186,925.00

Town Manager

The Town Manager's Office consists of the Town Manager, Town Clerk, Human Resources Director, Human Resources Administrative Assistant, Safety Officer, Records Management Assistant and Office Aid.

The Town Council appoints the Town Manager, and the Town Manager serves as the Town's chief executive officer. Michael Stallings is the Town Manager. He serves at the pleasure of Town Council. The Town Manager is responsible for implementing the policies established by Town Council and for the general administration of the Town. His duties include, but are not limited to the following:

- Providing Town Council with recommendations on programs, policies, and services for Council's consideration.
- The enforcement of the Town Code and all other ordinances enacted by the Town Council.
- Providing the Town Council and other Town boards and commissions advice and support.
- Attendance and participation in all Town Council meetings.
- To make all contracts on behalf of the Town pursuant to a resolution or an ordinance of the Council.

The Town Council appoints the Town Clerk. Lesley King is the Town Clerk. As the Town Clerk, she is responsible for maintaining the Town's official records and the records retention schedule for all the Town's records according to the Library of Virginia. Specifically, she is responsible for maintaining the records of the Town Council. Her duties include, but are not limited to the following:

- Preparing agendas for monthly Town Council committees and Town Council meetings.
- Attendance at all Town Council meetings to record Council actions.
- Responsible for preparing all meeting minutes of Town Council as well as other Town boards and commissions.
- Maintains the original copies of all ordinances, resolutions, and agreements adopted by Town Council.
- Serves as the Town's FOIA officer.
- Prepares the bi-annual Municipal Mailer to Town residents.

The office also includes a Records Management Assistant and Office Aid who assist the Town Clerk with maintaining records and transcribing meeting minutes.

The Human Resources (HR) Director works directly under the Town Manager. Ashley Rogers is the HR Director. She is responsible for the Town's risk management and safety program, benefits administration, and other HR related functions.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

TOWN MANAGER

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries and Wages	04-100-412010-0000-41100	287,883.00	282,899.51	301,250.00	299,379.73	317,250.00	329,570.00
Salaries-PT	04-100-412010-0000-41110	20,006.00	18,582.83	41,721.00	32,857.20	44,142.00	43,348.00
Salaries-OT	04-100-412010-0000-41120	3,060.00	1,513.17	3,000.00	2,134.16	3,000.00	3,000.00
Fica & Medicare Benefits	04-100-412010-0000-42100	24,876.00	20,735.24	27,380.00	22,597.64	28,912.00	29,799.00
VSRS	04-100-412010-0000-42200	28,381.00	27,709.74	29,430.00	29,427.72	31,216.00	32,539.00
Disability	04-100-412010-0000-42210	550.00	483.65	462.00	604.33	490.00	600.00
Health & Other	04-100-412010-0000-42300	51,282.00	46,084.54	48,421.00	58,296.76	61,506.00	61,302.00
Pre-Employment Test	04-100-412010-0000-42435	4,500.00	6,957.42	4,500.00	6,567.58	5,000.00	6,500.00
Employee Recognition	04-100-412010-0000-42440	5,000.00	4,080.40	10,000.00	2,297.48	10,000.00	10,000.00
Wellness Initiatives						8,237.00	8,237.00
Professional Services	04-100-412010-0000-43152	10,000.00	4,625.00	10,000.00	9,240.29	78,000.00	78,000.00
Maintenance Contracts	04-100-412010-0000-43320	2,000.00	2,368.80	2,000.00	3,236.86	3,000.00	3,000.00
Communications	04-100-412010-0000-45200	8,800.00	8,646.01	8,800.00	8,585.79	8,000.00	8,000.00
Insurance	04-100-412010-0000-45300	3,130.00	2,952.00	3,130.00	2,814.32	3,130.00	3,130.00
Travel & Training	04-100-412010-0000-45500	12,000.00	1,318.61	12,000.00	8,488.97	12,000.00	12,000.00
Other	04-100-412010-0000-45804	500.00	169.99	500.00	1,915.77	1,000.00	1,500.00
Dues & Subscriptions	04-100-412010-0000-45810	3,600.00	3,620.46	3,600.00	6,069.82	4,000.00	6,000.00
Supplies	04-100-412010-0000-46001	3,500.00	4,089.04	3,500.00	4,083.47	4,500.00	4,500.00
Computer & technology expenses	04-100-412010-0000-46005	1,500.00	3,946.11	5,000.00	3,385.27	5,000.00	5,000.00
Fuel Expense	04-100-412010-0000-46008	150.00	-	150.00	97.54	200.00	200.00
Auto Expense	04-100-412010-0000-46009	500.00	562.82	300.00	-	300.00	250.00
Shared Services-IT	04-100-412010-0000-46020	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00
Contingency	04-100-412010-0000-46021				18,456.25	34,952.00	25,936.00
Strategic Planning Initiatives	04-100-412010-0000-46022			50,000.00	15,612.20	50,000.00	50,000.00
Education Assistance						5,000.00	5,000.00
Capital Expenditures	04-100-412010-0000-48100	-	-	30,000.00	60,021.99		
- Website Redesign							
Total Town Manager		552,218.00	522,345.34	676,144.00	677,171.14	799,835.00	808,411.00

Town Treasurer

The Treasurer is appointed by Town Council and serves under the direction of the Town Manager. Customer service, revenue collection, accounting, accounts payable and cash management are the primary responsibilities of the Treasurer and her staff. Duties include billing and collecting real estate taxes, personal property taxes, business license payments and utility charges as well as financial reporting, account reconciliation, cash investments, payroll processing, annual audit, and department's budget preparation.

Technology upgrades remain a top priority for the department in FY2026. The Treasurer's Department is evaluating software options for tax collection, accounts payable, as well as other functions.

The Treasurer's Department implemented utility billing through Hampton Roads Utility Billing Services in an effort to consolidate utility bills during the 2024-25 fiscal year.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

TREASURER

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries and Wages	04-100-412410-0000-41100	437,571.00	348,003.79	445,560.00	426,846.10	462,067.00	534,662.00
Salaries-PT	04-100-412410-0000-41110	4,860.00	-	4,860.00	-	-	-
Salaries-OT	04-100-412410-0000-41120	6,564.00	6,516.18	7,173.00	7,078.08	8,360.00	8,500.00
Fica & Medicare Benefits	04-100-412410-0000-42100	35,920.00	25,305.58	36,050.00	31,995.50	37,635.00	42,430.00
VSRS	04-100-412410-0000-42200	44,199.00	33,823.16	44,300.00	39,917.47	46,857.00	53,337.00
Disability	04-100-412410-0000-42210	527.00	225.93	550.00	1,078.00	555.00	1,000.00
Health	04-100-412410-0000-42300	77,793.00	51,499.83	81,470.00	55,732.36	59,150.00	80,967.00
Audit	04-100-412410-0000-43120	16,000.00	16,000.00	17,500.00	18,350.00	39,000.00	40,700.00
Professional Services	04-100-412410-0000-43152	-	-	-	-	-	-
Service contracts	04-100-412410-0000-43320	73,250.00	135,348.68	100,000.00	178,960.48	125,000.00	125,000.00
Data Processing	04-100-412410-0000-44100	21,000.00	20,894.04	21,000.00	44,111.52	42,000.00	42,000.00
Communications	04-100-412410-0000-45200	12,000.00	8,053.68	12,000.00	7,589.09	11,000.00	8,000.00
Insurance	04-100-412410-0000-45300	2,975.00	2,804.00	2,975.00	2,673.22	2,804.00	-
Travel & Training	04-100-412410-0000-45500	12,000.00	210.75	12,000.00	2,282.91	12,000.00	12,000.00
Other	04-100-412410-0000-45804	100.00	-	100.00	133.24	500.00	500.00
Dues & Subscriptions	04-100-412410-0000-45810	1,275.00	9,809.93	1,275.00	8,910.38	1,500.00	1,500.00
Bank Charges	04-100-412410-0000-45813	700.00	773.50	700.00	585.46	800.00	1,000.00
Cigarette Tax Stamps	04-100-412410-0000-45830	3,600.00	3,407.40	3,600.00	-	3,600.00	3,500.00
Supplies	04-100-412410-0000-46001	22,000.00	21,848.63	22,000.00	29,108.46	21,000.00	21,000.00
Credit Card Processing	04-100-412410-0000-46002	325.00	875.21	325.00	-	800.00	800.00
Computer & technology expenses	04-100-412410-0000-46005	7,500.00	5,257.83	7,500.00	689.95	5,800.00	7,500.00
ARPA Expenses	04-100-412410-0000-46019	-	1,209.70	-	-	-	-
Capital Outlay	04-100-412410-0000-48100	100,000.00	35,722.60	50,000.00	59,809.42	-	-
Total Treasurer		880,159.00	727,590.42	870,938.00	915,852.64	880,428.00	984,396.00

Public Safety

The Smithfield Police Department is one of the largest departments within the Town. It is composed of twenty-seven full-time employees when fully staffed and one part-time employee. Our primary goal is to ensure public safety, maintain law and order, and provide effective and efficient services to our community while being mindful of our fiscal responsibility.

While we are the largest department within the Town the largest portion of our budget is allocated to personnel expenses, including salaries, benefits, and equipment needed to perform our duties. Investing in our officers is essential for maintaining a well-trained, motivated department. Competitive salaries and benefits are crucial in attracting and retaining qualified employees. The Department is organized into three divisions - Administrative, Patrol, and Investigations - collaborating seamlessly to ensure community safety and well-being.

Acknowledging the importance of fostering relationships with citizens to combat crime and improve quality of life, the Department has successfully managed staffing obstacles while upholding exceptional service standards. In 2023, the Department addressed over **20435 service calls**, taking appropriate police actions in each instance. Significant figures include **2627 traffic stops**, **2627 summonses issued**, **1696 warnings administered**, **220 arrests made both felony and misdemeanor**, and **over 328 investigations into various criminal offenses**. These numbers presented only reflect a portion of the hours spent while maintaining such a high degree of law enforcement presence to combat criminal activity.

Modern equipment and technology play a vital role in enhancing the department's capabilities of investigating criminal activity. This includes things such as vehicles, body worn cameras, in-car cameras, weapons, software for crime analysis and record keeping just to name a few. It is important to maintain and upgrade the technology used by the department because it enhances officers' awareness, thus improving officer and public safety. All these factors combine to work together to improve decision making to combat criminal activity. This profession is ever changing as changes occur in society therefore the department must continuously train to stay abreast with best practices which

ultimately leads to a safer community.

This narrative reflects our commitment to providing a high level of professionalism as well as police services that prioritize public safety. Our aim is to enhance our effectiveness, while fostering new relationships with the community we serve.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
POLICE DEPARTMENT							
Salaries and Wages	04-100-431100-0000-41100	1,537,835.00	1,218,787.03	1,622,770.00	1,411,771.81	1,764,269.00	1,832,216.00
Salaries OT	04-100-431100-0000-41120	262,078.00	284,616.02	262,000.00	268,626.64	298,076.00	310,000.00
Salaries-Selective Enforcement	04-100-431100-0000-41130	19,946.00	9,125.62	19,500.00	1,479.30	19,500.00	19,000.00
Salaries-Special Events	04-100-431100-0000-41140	15,385.00	19,865.57	16,500.00	32,087.07	17,792.00	20,000.00
FTO/Shift Differential	04-100-431100-0000-41150	-	15,035.00		14,142.75	14,000.00	15,000.00
Fica & Medicare Benefits	04-100-431100-0000-42100	146,820.00	110,603.18	151,400.00	128,652.52	168,159.00	174,631.00
VSRS	04-100-431100-0000-42200	155,636.00	117,965.68	160,650.00	138,306.47	178,760.00	185,635.00
Disability	04-100-431100-0000-42210	221.00	308.02	196.00	311.80	350.00	400.00
Health Insurance	04-100-431100-0000-42300	318,178.00	221,761.16	316,131.00	220,405.57	341,353.00	401,495.00
Ins. - LODA	04-100-431100-0000-42410	16,620.00	12,954.96	16,650.00	14,940.00	16,650.00	25,200.00
Professional Services	04-100-431100-0000-43152	8,040.00	4,031.36	8,000.00	-	8,000.00	5,000.00
Service Contracts	04-100-431100-0000-43320	75,000.00	38,770.28	75,000.00	45,937.48	150,000.00	200,000.00
Community Outreach	04-100-431100-0000-43352	2,500.00	3,021.51	6,000.00	5,151.33	6,000.00	6,000.00
Investigation expenses	04-100-431100-0000-44641	2,500.00	4,202.89	4,000.00	3,473.97	7,000.00	10,000.00
Communications	04-100-431100-0000-45200	50,000.00	29,637.85	50,000.00	32,033.56	50,000.00	50,000.00
Insurance	04-100-431100-0000-45300	63,170.00	59,536.00	63,170.00	62,574.79	63,200.00	
Travel & Training	04-100-431100-0000-45500	34,000.00	14,870.79	34,000.00	36,714.93	38,000.00	45,500.00
Accreditation	04-100-431100-0000-45521	-	196.55	1,000.00	845.55		
Other	04-100-431100-0000-45804	1,840.00	697.96	1,840.00	679.43	1,800.00	1,800.00
Dues & Subscriptions	04-100-431100-0000-45810	26,200.00	54,232.47	43,700.00	46,573.60	45,600.00	45,600.00
Materials & Supplies	04-100-431100-0000-46001	25,500.00	16,897.90	25,000.00	25,284.67	25,000.00	28,000.00
Computer & Technology Expenses	04-100-431100-0000-46005	13,000.00	24,362.53	18,000.00	14,262.42	19,000.00	27,000.00
Equipment	04-100-431100-0000-46006	124,900.00	151,754.60	177,151.00	206,410.53	227,200.00	227,200.00
Gas	04-100-431100-0000-46008	50,000.00	40,143.38	50,000.00	51,938.24	45,000.00	60,000.00
Vehicle Maintenance	04-100-431100-0000-46009	32,000.00	24,158.36	30,000.00	64,120.25	30,000.00	30,000.00
Radio & Equipment repairs	04-100-431100-0000-46010	2,000.00	1,422.15	2,000.00	2,326.50	2,000.00	2,500.00
Uniforms	04-100-431100-0000-46011	24,000.00	33,064.84	32,000.00	29,837.18	31,500.00	31,500.00
Tires	04-100-431100-0000-46016	5,000.00	3,040.33	11,000.00	8,893.80	9,000.00	9,000.00
COVID-19 Expenses	04-100-431100-0000-46018	24,530.00	11,259.10	-			
ARPA Expenses	04-100-431100-0000-46019	-	-	-			

Capital Outlay	04-100-431100-0000-48100	175,000.00	135,644.59	175,000.00	58,381.22	175,000.00	230,000.00
Total Police Department		3,211,899.00	2,661,967.68	3,372,658.00	2,926,163.38	3,752,209.00	3,992,677.00

FIRE DEPARTMENT

State Pass Thru	04-100-432100-0000-45623	34,050.00	34,050.00	38,419.00		38,419.00	38,419.00
Annual Fuel Contribution	04-100-432300-0000-46008	15,000.00	15,000.00	15,000.00		15,000.00	15,000.00
Capital Contribution	04-100-432300-0000-46008	19,000.00	19,000.00	19,000.00		19,000.00	19,000.00
Total Fire Department		68,050.00	68,050.00	72,419.00	-	72,419.00	72,419.00

E911 DISPATCH

E911 Dispatch shared services	04-100-432300-0000-45614	424,106.00	388,247.30	350,000.00		360,000.00	480,000.00
Total E911 Dispatch		424,106.00	388,247.30	350,000.00	-	360,000.00	480,000.00
Total Public Safety		3,704,055.00	3,118,264.98	3,795,077.00	2,926,163.38	4,184,628.00	4,545,096.00

Town of Smithfield Parks & Recreation

Parks and Recreation is a department that has grown quickly over the last several years. The town's parks and properties include the Smithfield Center, Windsor Castle Park, Manor House Events, the Luter Sports Complex, Clontz Park, Hayden's Lane, Main Street Square and scheduling of Special Events. We have 12 employees –8 are full time and 4 are part time.



Opened in 2000, this conference center has been the location for thousands of special occasions –weddings, birthdays, anniversaries, celebrations of life as well as town meetings, senior citizen events and charity fundraisers.

Completed Projects: In FY 25, updated all 3 projectors to new high lumen projectors, renovated the lobby with new tile, updated the Town Council audio system with new audio control board.

Upcoming Projects: In FY 26, we plan to change the lobby paint scheme and fixtures, add lighting to the deck and uplighting around the building, and add equipment for the livestream to continue to make it a top tier production.

Opened in 2020, The Manor House and Grounds offers the interior of the beautifully restored Manor House and outdoor grounds for weddings, anniversaries and formal dinners and the outdoor grounds has been the site for several special events, including 3 large festivals.

Completed Projects: In FY 25, we entered a contract for a professional interior cleaning service which has really lightened the load for our event team (Darlene and Amy).

Upcoming Projects: In FY 26, we plan to add chair rentals for outdoor use for wedding ceremonies and other events.

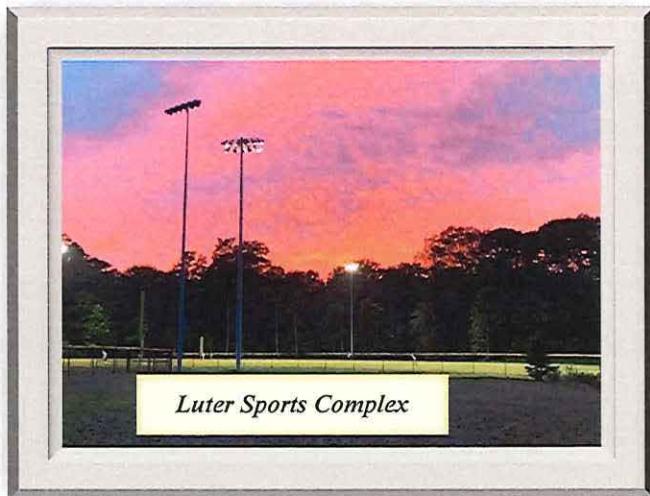


Opened in 2010, this park has 3 miles of walking trails, a fishing pier, kayak launch and kayak rentals, children's playscape and a dog park, just to mention a few of the amenities. And it is home to the Long Leaf Pine Restoration area and a Living Shoreline.

Completed Projects: In FY 25, the Fishing Pier, Mason Street Bridge Entrance and Ravine Bridge have been completed. The Windsor Castle Foundation has completed work on the park master plan. Next up for the Foundation is to determine their approach to fundraising for all the proposed amenities.

Upcoming Projects: No big projects slated for the upcoming year. Just continuing with maintenance of the park.

Town of Smithfield Parks & Recreation



Opened in fall 2018, this sports facility offers playing fields for all levels of baseball, softball, football and is host to large tournaments. LSC is home to Smithfield Packers Youth Sports (football and cheer programs) and Smithfield Recreation Association (baseball and softball programs).

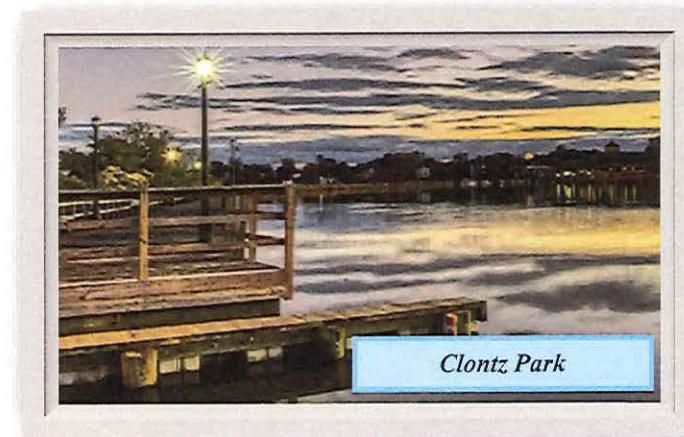
Completed Projects: In FY 25, the football field concession building, that houses bathrooms, a meeting room and of course delicious concessions was completed in November.

Upcoming Projects: In FY 26, hoping to start the build of the much needed **parks maintenance facility** that will house all maintenance equipment and be the shop for all of our outdoor parks.

Opened in 1994, the Clontz Pier has always been a popular spot for fishing or just enjoying beautiful views of the Pagan River, with the addition of the boat ramp in summer 2019, the park now has added boating access in downtown Smithfield.

Completed Projects: In FY 25, we had to have a portion of the floating dock repaired due to a boat that lost power and collided into the dock.

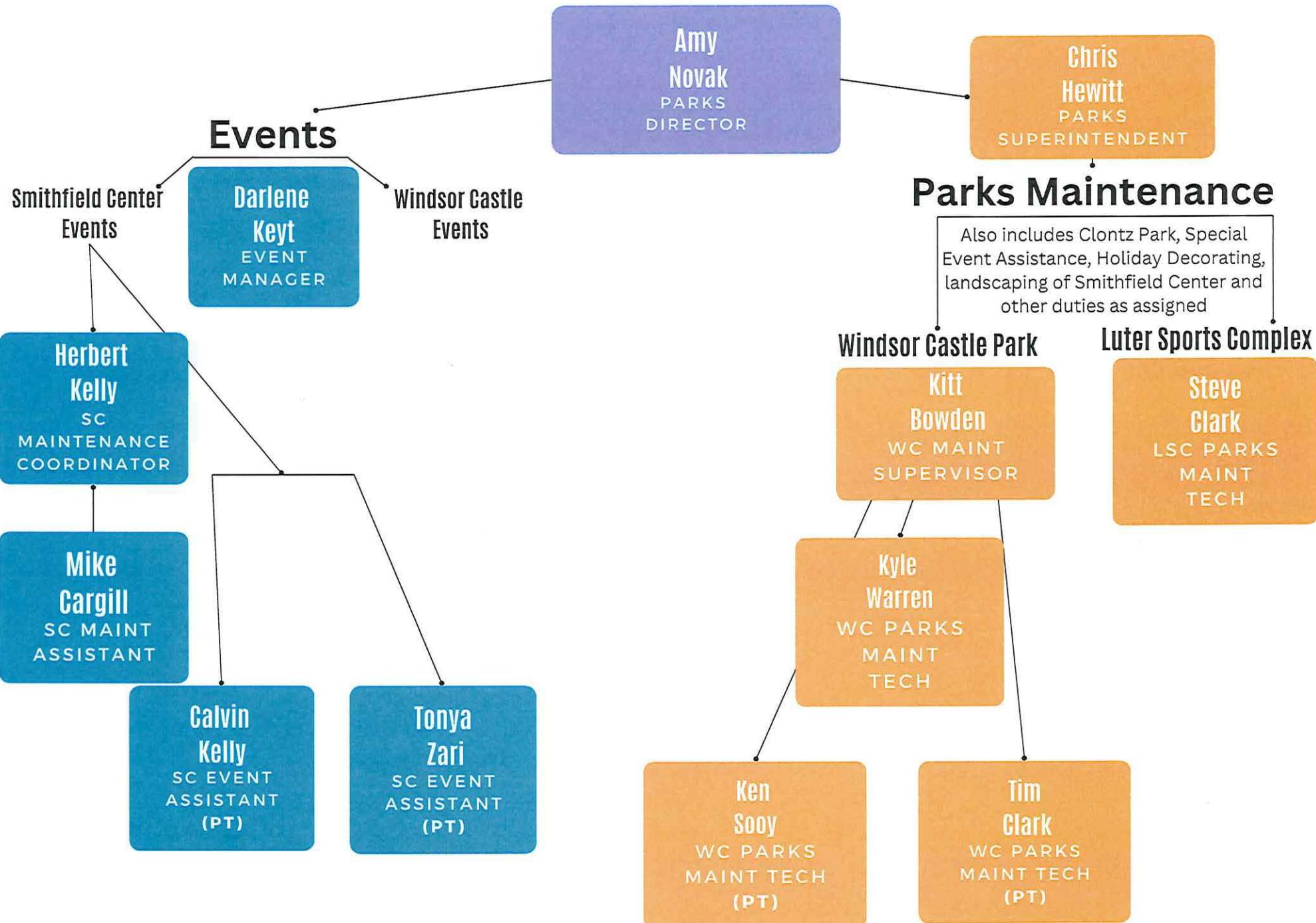
Upcoming Projects: In FY 26, we hope to have funding to add a put-in pier at the boat ramp to make putting in and taking out boats much easier and safer.



Smithfield is home to over 40 special events each year which includes races, parades, street markets, outdoor festivals, galas and fundraisers. Tourism and other local groups produce the events. Our office manages scheduling of the events and staffing the events with town services, such as police and public works.

Upcoming Budget Request: In FY 26, we hope to purchase road barriers that stops cars from entering closed streets. It is a much needed safety feature during events like the Main Street markets and parades.

SMITHFIELD PARKS AND RECREATION FY 2025



Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>Parks & Recreation</u>							
Salaries and Wages	04-100-471100-0000-41100	399,685.00	396,839.75	439,650.00	398,941.49	500,175.00	512,634.00
Salaries-PT	04-100-471100-0000-41110	75,173.00	50,607.04	77,615.00	41,469.28	87,271.00	93,235.00
Salaries-OT	04-100-471100-0000-41120	18,697.00	19,296.11	20,385.00	13,698.05	22,894.00	24,108.00
Fica & Medicare Benefits	04-100-471100-0000-42100	39,485.00	34,027.85	43,020.00	32,723.24	48,828.00	50,398.00
VSRS	04-100-471100-0000-42200	40,361.00	39,501.72	44,135.00	40,031.49	49,639.00	51,774.00
Disability	04-100-471100-0000-42210	900.00	760.20	930.00	773.46	930.00	800.00
Health	04-100-471100-0000-42300	91,877.00	91,743.07	85,436.00	78,232.74	96,757.00	120,522.00
Contracted Services	04-100-471100-0000-4320			12,000.00	18,809.84	20,000.00	20,000.00
Advertising	04-100-471100-0000-43600	-	-			35,000.00	35,000.00
Communications	04-100-471100-0000-45200	7,000.00	5,844.58	7,000.00	4,789.11	7,000.00	4,500.00
Insurance	04-100-471100-0000-45300	6,280.00	5,920.00	6,280.00	5,643.89	6,280.00	6,280.00
Travel & Training	04-100-471100-0000-45500	3,000.00	1,577.44	1,000.00	647.78	3,000.00	3,000.00
Other	04-100-471100-0000-45804	600.00	295.45	600.00	266.07	600.00	600.00
Office Supplies/Other Supplies	04-100-412100-0000-46001						4,500.00
Dues & Subscriptions	04-100-471100-0000-45810	6,000.00	8,407.26	8,000.00	9,120.18	8,000.00	6,000.00
Credit card processing expense	04-100-412100-0000-46002	5,000.00	5,785.77	5,000.00	5,186.37	5,000.00	5,000.00
Computer & Technology	04-100-471100-0000-46005	-	2,302.23	8,000.00	7,476.46		2,500.00
Fuel	04-100-471100-0000-46008	8,000.00	8,358.71	9,000.00	10,369.00	9,000.00	9,000.00
Uniforms	04-100-471100-0000-46011	3,000.00	2,019.03	3,000.00	2,481.46	3,000.00	3,000.00
Vehicle Maintenance	Need Account # - New Line	-	-	2,000.00	-		2,000.00
Capital Outlay	04-100-471100-0000-48100	-	-	40,000.00	73,826.00		
Total Parks & Recreation		705,058.00	673,286.21	813,051.00	744,485.91	903,374.00	954,851.00

Smithfield Center

Retail Sales & Use Tax	04-100-412100-0000-43100	800.00	201.24	800.00	195.26	400.00	400.00
Contracted Services	04-100-412100-0000-43320	20,000.00	25,065.87	21,000.00	22,295.41	21,000.00	21,000.00
Landscaping	04-100-412100-0000-43400						
Advertising	04-100-412100-0000-43600	12,000.00	8,963.93	12,000.00	6,698.75		
Kitchen Supplies	04-100-412100-0000-44000	3,000.00	794.44	3,000.00	257.00	3,000.00	3,000.00
Food Service & Beverage Supplies	04-100-412100-0000-44001	4,000.00	4,716.12	4,000.00	4,392.55	5,000.00	5,000.00
AV Supplies	04-100-412100-0000-44002				1,344.00		
Utilities	04-100-412100-0000-45100	24,000.00	24,049.41	22,000.00	28,082.00	22,000.00	23,000.00
Communications	04-100-412100-0000-45200	12,000.00	9,054.02	9,000.00	9,186.00	8,500.00	8,500.00
Insurance	04-100-412100-0000-45300	6,680.00	6,296.00	6,680.00	8,360.00	6,680.00	6,680.00
Refund event deposits	04-100-412100-0000-45899	4,000.00	7,025.00	4,000.00	5,000.00	4,000.00	4,000.00
Office Supplies/Other Supplies	04-100-412100-0000-46001	3,000.00	2,221.01	3,000.00	5,215.00		
Credit card processing expense	04-100-412100-0000-46002						
Computer & technology expenses	04-100-412100-0000-46005	3,000.00	2,848.58	3,000.00	2,803.00	35,000.00	5,000.00
Equipment	04-100-412100-0000-46006	3,000.00	15,620.77	-		60,000.00	10,000.00
Repairs & Maintenance	04-100-412100-0000-46007	45,000.00	52,398.11	118,500.00	106,350.00	90,000.00	55,000.00
ARPA Expenses	04-100-412100-0000-46019	99,000.00	95,978.88	-			
Capital Outlay	04-100-412100-0000-48100	1,000.00	-				
Total Smithfield Center		240,480.00	255,233.38	206,980.00	200,178.97	255,580.00	141,580.00

Windsor Castle Park

Landscaping	04-100-471210-0000-43105	-	-	-			
Contracted Services	04-100-471210-0000-43300	15,000.00	26,469.37	15,000.00	12,626.00	10,000.00	11,000.00
Utilities	04-100-471210-0000-45100	1,100.00	376.82	1,000.00	329.00	750.00	750.00
Insurance	04-100-471210-0000-45300	11,088.00	10,452.00	11,088.00	10,217.00	11,088.00	11,088.00
Office Supplies	04-100-471210-0000-46001	-	-	-	-		
Equipment Expense	04-100-471210-0000-46006	10,000.00	12,082.00	10,000.00	-	45,000.00	16,000.00
Repairs & Maintenance	04-100-471210-0000-46007	50,000.00	57,395.88	50,000.00	56,196.00	50,000.00	50,000.00
ARPA	04-100-471210-0000-46019	302,500.00	17,534.20		499,762.00		
Capital Outlay	04-100-471210-0000-48100	-	-	-		290,260.00	
Total Windsor Castle Park		389,688.00	124,310.27	87,088.00	579,130.00	407,098.00	88,838.00

Windsor Castle Manor House

Contracted Services	04-100-471220-0000-43300	5,000.00	10,387.08	8,000.00	8,948.00	8,000.00	25,000.00
Advertising	04-100-471220-0000-43600	15,000.00	11,967.60	12,000.00	2,818.00		
Food Service & Beverage Supplies	04-100-471220-0000-44001	1,000.00	784.27	1,500.00	137.00		
Utilities	04-100-471220-0000-45100	6,000.00	8,262.56	6,000.00	7,584.00	6,000.00	6,000.00
Communications	04-100-471220-0000-45200	3,500.00	2,873.76	3,000.00	2,906.00	2,500.00	2,500.00
Insurance	04-100-471220-0000-45300	6,020.00	5,676.00	6,020.00	7,111.00	6,020.00	6,020.00
Refund event deposits	04-100-471220-0000-45899	4,000.00	400.00	4,000.00	100.00	4,000.00	4,000.00
Office Supplies/Other Supplies	04-100-471220-0000-46001	1,000.00	643.53	1,000.00	1,033.00		
Computer & Technology	04-100-471220-0000-46005	1,000.00	73.68	1,000.00	539.00	100.00	
Repairs & maintenance	04-100-471220-0000-46007	10,000.00	17,045.61	30,000.00	28,212.00	25,000.00	10,000.00
Total Windsor Castle Manor House		52,520.00	58,114.09	72,520.00	59,388.00	51,620.00	53,520.00

Luter Sports Complex

Professional Services	04-100-471300-0000-43152	-	-	-			
Contracted Services	04-100-471300-0000-43300	5,500.00	6,177.12	8,400.00	10,528.00	8,400.00	18,000.00
Advertising	04-100-471300-0000-43600	-	-	-			
Utilities	04-100-471300-0000-45100	11,000.00	8,337.42	11,500.00	15,321.00	11,500.00	11,500.00
Communications	04-100-471300-0000-45200	2,000.00	1,739.66	1,800.00	1,643.00	1,800.00	1,800.00
Insurance	04-100-471300-0000-45300	10,395.00	9,796.00	10,500.00	9,673.00	10,500.00	10,500.00
Office Supplies/Other Supplies	04-100-471300-0000-46001	500.00	63.78	500.00	149.00		
Computer & Technology	04-100-471300-0000-46005	500.00	-	-	-		
Structures & Equipment Expense	04-100-471300-0000-46006	10,000.00	13,900.52	-	-		
Repairs & Maintenance	04-100-471300-0000-46007	75,628.00	50,446.23	86,000.00	102,903.00	65,000.00	65,000.00
ARPA Capital	04-100-471300-0000-46019	517,500.00	279,876.53		49,077.00		
Capital Outlay	04-100-471300-0000-48100	-	-			31,000.00	2,030,628.00
Total Luter Sports Complex		633,023.00	370,337.26	118,700.00	189,294.00	128,200.00	2,137,428.00

Miscellaneous

Clontz Park (maintenance & utilities)	04-100-471311-0000-43342, 45100	3,200.00	4,586.05	3,500.00	2,254.00	3,500.00	3,500.00
Clontz Park ARPA	04-100-471311-0000-46019	38,905.00	38,905.00	-	-		
Jersey Park Playground	04-100-471313-0000-43345	3,000.00	-	2,000.00	1,614.00		500.00
Cypress Creek No Wake zone	04-100-471340-0000-43347	1,000.00		1,000.00	-		
Haydens Lane Maintenance	04-100-471315-0000-43348	1,000.00	769.98	1,000.00	-		500.00
Veterans War Memorial	04-100-471316-0000-43349	3,000.00	1,448.71	3,000.00	422.00		500.00
Fireworks	04-100-471390-0000-43344	17,500.00	17,500.00	17,500.00	8,750.00	20,000.00	20,000.00
Total Other Parks & Recreation		67,605.00	63,209.74	28,000.00	13,040.00	23,500.00	25,000.00

TOTAL PARKS & RECREATION	2,088,374.00	1,544,490.95	1,326,339.00	1,785,516.88	1,769,372.00	3,401,217.00
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Museum

Overview

- The museum opened in 1976 and is located at 103 Main Street in Smithfield. It is open 7 days a week.
- It currently operates as a hybrid department for both the Town of Smithfield and Isle of Wight County.
 - Staff reports to the Town of the Smithfield.
 - Isle of Wight County maintains ownership of the museum's building and collection. The County has responsibility for the department's HVAC, infrastructure, structural repair and IT functions.
 - Staff has responsibilities to both the Town and the County.
- The Isle of Wight County Museum Foundation, a non-profit organization, supports a number of the museum's initiatives such as storage and new exhibit construction. For FY2024, they donated over \$60,000 for exhibits and special projects.
- Average Annual Stats
 - 8,000+ visitors
 - Online, outreach engagement with tens of thousands of groups and individuals
 - 100+ special events, tours and outreach programs reaching thousands of guests
 - 1,600+ volunteer hours

Responsibilities

- **Isle of Wight County Museum.** Oversight and documentation of the collection (20,000+ items) and those tasks pertinent to the museum's daily operation: welcoming and engaging with guests and visitors, exhibit development/improvement, research, signage, publications, video series and conservation.
- **Isle of Wight County Museum Gift Shop.** Stocking and selling of books, apparel, postcards and other merchandise. Tracking of inventory and sales.
- **Promotion, Advertising, Website Development, Social Media Management and Public Relations.**
- **Video Production.** To include three separate video series - BEHIND THESE WALLS, MY ISLE and CONNECTIONS - for continued community engagement.

- **Education.** Development of programming for all ages to include lectures, programs, field trips, guided tours, livestreaming events, organizational retreats and online webpages.
- **Outreach.** Development of programming for all ages produced in a mobile format for presentation as field trips, lectures, and guided tours for local schools, civic groups, historical societies, churches, and more.
- **Historic Sites Under Museum Purview.** Interpretation, education, programming, exhibit development, artifact cataloguing and conservation, promotion and further research of these historic sites:
 - Windsor Castle
 - Nike-Carrollton Park
 - Fort Huger
 - Fort Boykin
 - Boykin's Tavern
 - Isle of Wight County Courthouse Complex
- **Town and County Support.** Provide support and assistance to all other Town and County departments. Most notably Town of Smithfield Parks & Recreation, Isle of Wight County Planning & Zoning and Isle of Wight County Parks and Recreation.
- **Community Support.** Provide assistance with or the development of signage, programs, etc. at the request of the community as supportive community partners. Notable recent partnerships include the Blackwater Regional Library, Historic Smithfield, Virginia Commonwealth University, Christopher Newport University, James Madison University, Longwood University, Isle of Wight County Schools, Isle of Wight Academy, VA 250 Commission, Civil War Trails, 1750 Courthouse, Schoolhouse Museum and Virginia Tourism Corporation.
- **Secure Grant Support.** Research, write, apply and secure grant support for museum programs and initiatives.
- **Event Hosting.** Hosting of private events including birthday parties, luncheons, reenlistment ceremonies and memorial services as community partners.
- **Community Research and Genealogy.** Support genealogists and other members of the community in their research by providing links, out-of-print books and other resources and assistance.

Staffing

- The museum is open every day and staffed by a full-time director, a full-time curator, a full-time museum assistant and four part-time docents. The Town's custodian cleans the building.

2024-2025 Goals

- The museum's basement floor needs to be repaired and/or replaced with textured epoxy, tile or rug.
- Museum exhibit improvements to include the completion of the exhibits in the Sprigg Wing with a focus on the slave trade, tobacco, pre-Revolutionary War growth and early 19th century.
- Nike-Ajax missile restoration and exhibition in conjunction with Isle of Wight County Engineering, Public Utilities and Parks & Recreation – based on the Museum's 2019 Interpretive Plan for the site.
- Develop plans and designs for agriculture and industry exhibits in main gallery including hands-on components. Work to plan a phased implementation of this project.
- Write, design and publish the following books:
 - *ISLE Be Home for the Holidays*
 - *16th Century Isle of Wight: Giles Jones Site*
 - *Nike-Ajax N-75 Site, Carrollton, Virginia*
- Determine timelines for future book projects: Fort Huger, Isle of Wight County Civil War history, Smithfield Peanut and Ham History.
- Finalize British Phone Box conservation and create interpretation and signage for display on Main Street.
- Install new storage system for archaeological material.
- Create two exhibits for Riverside Smithfield Hospital.
- Continue to collaborate on projects with the Blackwater Regional Library to focus on education, interpretation, online access and community connection.
- Finalize the museum's Ham and Peanut exhibit improvements with the addition of the Last Genuine Smithfield Ham to the collection.

Continuous Goals/Projects

- Organization and improvement of the museum's collection databases.
- Expand social media campaigns across platforms including video productions in order to expand brand awareness and drive digital interaction.
- Produce regularly scheduled video segments on local history.
- Host special and educational events throughout the year.
- Work with local schools to augment and support curriculum goals.
- Work with Town of Smithfield on the Windsor Castle Plantation interpretation and signage.
- Work with Isle of Wight County to assist with signage, interpretation and programming on various projects and sites including Boykin's Tavern, Isle of Wight County Courthouse Complex, Fort Boykin, Fort Huger and Nike-Carrollton Park.
- Work with Ivy Hill Cemetery on programming, events and interpretation.
- Work with Isle of Wight County Historical Society on programming, events and interpretation of the Historic Clerk's Office.
- Continuous community engagement and educational outreach through many different programming avenues.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

MUSEUM

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries	04-100-472200-0000-41100	113,443.00	136,136.65	122,185.00	149,204.00	131,159.00	143,491.00
Salaries-Part Time	04-100-472200-0000-41110	43,163.00	36,278.20	45,055.00	35,134.00	57,821.00	57,775.00
FICA	04-100-472200-0000-42100	12,529.00	12,962.82	13,380.00	13,828.00	15,119.00	16,102.00
VSRS	04-100-472200-0000-42200	11,402.00	13,573.21	12,280.00	15,770.00	13,182.00	14,418.00
Disability	04-100-472200-0000-42210	229.00	292.13	250.00	418.00	300.00	500.00
Health	04-100-472200-0000-42300	16,477.00	22,110.56	15,409.00	22,308.00	15,735.00	19,100.00
Operating expenses							
Contracted services	04-100-472200-0000-43300	3,400.00	3,274.37	3,400.00	3,360.00	3,400.00	3,400.00
Advertising	04-100-472200-0000-43600	1,000.00	127.82	1,000.00	426.00	1,000.00	1,500.00
Communications	04-100-472200-0000-45200	725.00	581.67	725.00	712.00	725.00	725.00
Insurance	04-100-472200-0000-45300	2,430.00	2,292.00	2,430.00	2,240.00	2,430.00	2,430.00
Travel/Training	04-100-472200-0000-45500	400.00	368.60	400.00	237.00	400.00	500.00
Dues & Subscriptions	04-100-472200-0000-45810	800.00	1,026.60	800.00	760.00	800.00	800.00
Supplies	04-100-472200-0000-46001	8,000.00	2,493.58	8,500.00	9,465.00	9,500.00	11,000.00
Computer and Technology	04-100-472200-0000-46005	540.00	71.80	540.00	100.00	2,140.00	2,140.00
COVID-19 Expenses	04-100-472200-0000-46018	-	-	-	-	-	-
Gift Shop-to be funded by gift shop proceeds							
Sales & Use Tax	04-100-472200-0000-43100	1,000.00	1,011.30	1,000.00	955.00	1,000.00	1,000.00
Credit card processing fees	04-100-472200-0000-46002	800.00	163.91	800.00	164.00	800.00	800.00
Programming/Exhibits	04-100-472200-0000-46025	-	12,298.77	-	5,525.00	-	-
Gift Shop expenses	04-100-472200-0000-46014	7,500.00	9,142.42	8,000.00	8,449.00	8,000.00	9,000.00
Total Museum		223,838.00	254,206.41	236,154.00	269,055.00	263,511.00	284,681.00
Museum Contributions							
Isle of Wight County-Museum Maintenance	04-100-432301-0000-45635	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 10,000.00
Total Museum Contributions		\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 10,000.00
TOTAL MUSEUM		\$ 234,838.00	\$ 254,206.41	\$ 247,154.00	\$ 269,055.00	\$ 274,511.00	\$ 294,681.00

Community Development and Planning

Established in 2019, the Community Development & Planning Department is responsible for constant monitoring and enforcement of the Smithfield Zoning Ordinance and Subdivision Ordinance. In addition to implementing the above ordinances, this Department also reviews and decides on all administrative zoning permit applications and waivers, as well as reviews, processes, and produces recommendations to applicable Boards and Commissions on all applications that cannot be decided administratively (the Board of Historic & Architectural Review (BHAR), the Board of Zoning Appeals (BZA), the Planning Commission, and/or the Town Council).

In addition to monitoring and implementing planning, zoning, subdivision, land use, code enforcement, and development-related matters, this Department also administers the Town's localized version of the Chesapeake Bay Preservation Act of 1988, and an erosion and sediment control program for all single-family residential projects. The Community Development & Planning Department works with developers and citizens alike to ensure compliance with applicable zoning ordinances, Town codes, and any other appropriate regulations.

Finally, this Department strives to achieve greatness in developing the Community, throughout Town limits. This year, this Department will update the zoning ordinance to conform with the newly adopted regulations from the General Assembly. This Department is also working on becoming more involved with Transportation Land Use and acquiring potential State/Federal funding.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Administration							
Salaries	04-100-481100-0000-41100	178,697.00	182,434.24	195,237.00	188,406.00	270,065.00	278,726.00
Salaries-OT	04-100-481100-0000-41120	1,554.00	749.84	1,560.00	1,707.00	1,656.00	1,800.00
FICA	04-100-481100-0000-42100	14,420.00	13,882.35	15,744.00	14,329.00	21,738.00	22,459.00
VSRS	04-100-481100-0000-42200	17,852.00	17,960.50	19,681.00	19,580.00	27,654.00	28,510.00
Disability	04-100-481100-0000-42210	74.00	575.86	85.00	721.00	600.00	750.00
Health	04-100-481100-0000-42300	16,850.00	16,849.44	15,782.00	13,890.00	35,227.00	28,649.00
GIS	04-100-481100-0000-43001	3,000.00	240.33	10,000.00	3,771.00	10,000.00	10,000.00
Site Plan Review	04-100-481100-0000-43141	6,000.00	46.25	6,000.00	-	15,000.00	15,000.00
Professional Services	04-100-481100-0000-43152	60,000.00	12,611.76	30,000.00	23,888.00	20,000.00	20,000.00
Shared Services-IOW Inspection Services	04-100-481100-0000-43143	-	-	-	-	75,000.00	75,000.00
Contractual	04-100-481100-0000-43320	6,000.00	2,081.77	6,000.00	1,754.00	6,000.00	6,000.00
Communications	04-100-481100-0000-45200	6,000.00	4,682.58	6,000.00	4,553.00	6,000.00	6,000.00
Insurance	04-100-481100-0000-45300	5,650.00	5,324.00	5,700.00	5,340.00	5,700.00	5,700.00
Travel & Training	04-100-481100-0000-45500	5,000.00	4,293.57	7,500.00	5,197.00	7,500.00	7,500.00
Other	04-100-481100-0000-45804	1,000.00	182.39	1,000.00	10.00	1,000.00	1,000.00
Dues & Subscriptions	04-100-481100-0000-45810	2,025.00	818.94	2,000.00	2,238.00	2,000.00	
Materials & Supplies	04-100-481100-0000-46001	4,250.00	1,597.14	4,000.00	3,221.00	6,000.00	6,000.00
Repairs & Maintenance	04-100-481100-0000-46007	1,200.00	18.00	1,000.00	7.40	5,000.00	5,000.00
Gas	04-100-481100-0000-46008	5,000.00	7,219.48	10,000.00	-	10,000.00	10,000.00
Capital Expenditures	04-100-481100-0000-48100	-	-	-	-	-	-
Total Community Development & Planning Administration		334,572.00	271,568.44	337,289.00	288,712.40	526,140.00	528,094.00

Pinewood Heights Project

Project Expenditures						
Pinewood Heights	04-100-432315-0000-42701-48100	-	15,000.00	-	-	125,000.00
Total Pinewood Heights-All Phases		1,088,900.73	15,000.00	-	-	125,000.00

Community Development-Other

Hampton Roads Planning District Commission	04-100-432302-0000-45621	11,276.00	9,811.00	20,016.00	12,675.00	21,206.00	22,000.00
Tourism Bureau	04-100-432302-0000-45607	280,000.00	288,912.00	317,255.00	308,306.00	326,635.00	350,000.00
Chamber of Commerce	04-100-432302-0000-45609	6,000.00	6,000.00	6,000.00		6,000.00	6,000.00
Total Community Development Other		297,276.00	304,723.00	343,271.00	320,981.00	353,841.00	378,000.00

Total Community Planning & Development	\$ 1,720,748.73	\$ 591,291.44	\$ 680,560.00	\$ 609,693.40	\$ 1,004,981.00	\$ 1,031,094.00
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Public Works

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2025-2026 operating budget for the Public Works portion of the General Fund.

The Town's Public Works and Utilities department uses general funds to fund not only the operation, but also all maintenance and debt service of the system. Staff are responsible for the operation, maintenance, and repair of the Smithfield Lake Dam, 42 Town owned buildings, 63 grounds locations, various parking lots, trash collection, and streetlights across Town limits.

With a staff of 23 full time employees, 20 divide their time between General Fund, Water Fund, Sewer Fund, and Highway Fund operations, while the additional 3 full time employees are primarily dedicated Water Fund operations. As part of the required maintenance, the Town utilizes a staff of 23 full time employees, which are required to divide time amongst various funds accordingly, to ensure the responsible maintenance of all the Town's physical and fixed Public Works related assets. Consequently, the Town's Public Works and Utility employees carefully schedule required work to ensure that General Fund public works activities get accomplished on time while, concurrently, ensuring the safe and efficient operation of the Town's Public Works systems.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Public Works

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries	04-100-441300-0000-41100	130,848.00	115,400.69	182,355.00	132,391.00	203,568.00	212,622.00
Salaries-OT (includes special events)	04-100-441300-0000-41120	7,844.00	3,197.45	9,655.00	10,458.00	10,453.00	11,205.00
FICA	04-100-441300-0000-42100	11,096.00	5,659.33	15,365.00	10,585.00	16,286.00	17,010.00
VRS	04-100-441300-0000-42200	13,145.00	9,177.54	18,372.00	10,603.00	16,563.00	20,405.00
Disability	04-100-441300-0000-42210	266.00	13,742.19	300.00	2,204.00	1,000.00	2,500.00
Health	04-100-441300-0000-42300	25,241.00	1,746.35	30,463.00	43,989.00	31,717.00	36,550.00
GIS	04-100-441300-0000-43001	3,500.00	21,560.53	3,500.00	530.00	3,500.00	2,000.00
Site Plan Review	04-100-441300-0000-43141	3,500.00	604.67	3,500.00	590.00	5,000.00	5,000.00
Professional Services	04-100-441300-0000-43152	35,000.00	46.25	35,000.00	20,694.00	40,000.00	40,000.00
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	-	29,063.85	-		80,000.00	80,000.00
Contractual	04-100-441300-0000-43320	6,500.00	7,479.36	6,500.00	6,116.00	8,000.00	8,000.00
Trash Collection	04-100-441300-0000-43330	265,000.00	258,147.43	265,000.00	262,444.00	280,900.00	280,000.00
Street Lights	04-100-441300-0000-45101	2,500.00	10,550.20	3,000.00	898.00	3,000.00	3,000.00
Communications	04-100-441300-0000-45200	8,000.00	6,968.17	8,000.00	10,065.00	7,500.00	7,500.00
Insurance	04-100-441300-0000-45300	5,650.00	5,324.00	5,650.00	10,592.00	5,700.00	
Travel & Training	04-100-441300-0000-45500	4,500.00	2,532.22	4,500.00	2,297.00	4,500.00	5,000.00
Safety Meetings/Safety Expenses	04-100-441300-0000-45520	1,250.00	1,645.15	1,250.00	2,756.00	2,000.00	5,000.00
Accreditation	04-100-441300-0000-45521	15,000.00	4,121.36	15,000.00	-	10,000.00	10,000.00
Other	04-100-441300-0000-45804	2,500.00	1,983.03	2,500.00	2,024.00	2,500.00	2,500.00
Dues & Subscriptions	04-100-441300-0000-45810	2,050.00	1,007.07	2,050.00	664.00	2,000.00	1,500.00
Materials & Supplies	04-100-441300-0000-46001	5,000.00	1,857.95	5,000.00	2,887.00	4,500.00	5,000.00
Computer & Technology	04-100-441300-0000-46005	5,000.00	2,113.23	5,000.00	-	4,000.00	11,000.00
Repairs & Maintenance	04-100-441300-0000-46007	7,500.00	-	7,500.00	24,062.00	7,000.00	10,000.00
Gas	04-100-441300-0000-46008	5,500.00	7,826.89	5,500.00	13,068.00	8,000.00	10,000.00
Uniforms	04-100-441300-0000-46011	4,000.00	4,772.69	4,000.00	2,431.00	4,500.00	4,000.00
Litter Control Grant Expense	04-100-441300-0000-46012	3,000.00	1,814.07	3,000.00	5,856.00	2,500.00	2,500.00
COVID-19 Expenses	04-100-441300-0000-46018	-	5,055.09	-			
ARPA Expenses	04-100-441300-0000-46019	1,620,000.00	853,666.00	-	-		
Capital Expenditures	04-100-441300-0000-48100	1,141,500.00	343,404.90	195,000.00	66,870.00	211,000.00	651,000.00
Total Public Works		3,334,890.00	1,720,467.66	836,960.00	645,074.00	975,687.00	1,443,292.00

Miscellaneous Public Works

Waterworks Dam -professional fees	04-100-471350-0000-43152	125,000.00	37,400.00	125,000.00	-	50,000.00	40,000.00
Waterworks Dam-(decommission?)				-			
Total Miscellaneous Public Works		125,000.00	37,400.00	125,000.00	-	50,000.00	40,000.00
Total Public Works Expenses		3,459,890.00	1,757,867.66	961,960.00	645,074.00	1,025,687.00	1,483,292.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Public Buildings

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries-Part Time	04-100-443200-0000-41110	37,120.00	27,378.91	39,435.00	28,241.00	43,404.00	45,140.00
FICA	04-100-443200-0000-42100	2,970.00	2,158.21	3,155.00	2,180.00	3,473.00	3,612.00
Professional Services	04-100-443200-0000-43152	25,000.00	6,050.00	100,000.00	-	75,000.00	75,000.00
Contractual	04-100-443200-0000-43300	40,000.00	28,626.45	40,000.00	24,768.00	35,000.00	35,000.00
Utilities	04-100-443200-0000-45100	60,000.00	59,662.54	60,000.00	56,871.00	65,000.00	65,000.00
Communications	04-100-443200-0000-45200	2,200.00	2,347.16	2,200.00	2,460.00	2,500.00	2,500.00
Insurance	04-100-443200-0000-45300	13,370.00	10,256.00	13,370.00	13,739.00	13,500.00	13,500.00
Other	04-100-443200-0000-45804	500.00	180.43	500.00	93.00	500.00	500.00
Materials & Supplies	04-100-443200-0000-46001	2,500.00	1,439.56	2,500.00	4,451.00	2,500.00	4,500.00
Computer & Technology	04-100-443200-0000-46005	40,000.00	39,489.70	40,000.00	27,004.00	45,000.00	40,000.00
Equipment Expense	04-100-443200-0000-46006	-	-	-	-	-	-
Repairs & Maintenance	04-100-443200-0000-46007	178,344.00	80,756.48	413,344.00	112,633.00	75,000.00	75,000.00
ARPA Expenses	04-100-443200-0000-48102+46	-	113,444.49	-	2,976.00	-	-
Capital Expenditures	04-100-443200-0000-48100	400,000.00	109,007.75	-	103,600.00	95,000.00	50,000.00
Total Public Buildings		802,004.00	480,797.68	714,504.00	379,016.00	455,877.00	409,752.00

Contributions

The Town contributes to various organizations that provide services to the residents of Smithfield. These groups are non-profits and other governmental organizations.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Contributions

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>Parks, Recreation, and Cultural</u>							
Isle of Wight Arts League	04-100-432301-0000-45601	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
Farmers Market	04-100-432301-0000-45617	3,000.00	-	3,000.00	3,000.00	3,000.00	3,000.00
Friends of the Library	04-100-473100-0000-45605	3,627.00	3,627.00	2,965.00	2,965.00	4,539.00	3,289.00
Total Cultural Contributions		15,627.00	12,627.00	14,965.00	14,965.00	16,539.00	15,289.00
<u>Contributions-Community Development</u>							
Smithfield CHIP program	04-100-432301-0000-43354	-	-	-	-	-	-
YMCA Projects	04-100-432302-0000-45603	-	-	-	-	-	-
Genieve Shelter	04-100-432302-0000-45606	10,500.00	7,920.00	9,000.00	9,000.00	10,000.00	15,000.00
TRIAD	04-100-432302-0000-45611	1,650.00	-	1,650.00	-	1,650.00	1,650.00
Christian Outreach	04-100-432302-0000-45620	12,650.00	12,650.00	12,650.00	12,650.00	12,650.00	13,000.00
Western Tidewater Free Clinic	04-100-432302-0000-45632	35,100.00	35,100.00	24,490.00	24,490.00	15,809.00	11,195.00
Schoolhouse Museum		-	-	-	-	5,376.00	5,376.00
Old Courthouse Contribution	04-100-472500-0000-45613	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total Contributions-Community Development		64,900.00	60,670.00	52,790.00	51,140.00	50,485.00	51,221.00
TOTAL CONTRIBUTIONS		80,527.00	73,297.00	67,755.00	66,105.00	67,024.00	66,510.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Non-Departmental

MUNIS ACCOUNT NUMBER	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Budget	Actual	Budget	Actual	Budget	Budget
OPERATING/CAPITAL RESERVE						
Insurance					246,832.00	
Contribution to Route 10 and Turner Drive Project					902,000.00	
Appropriation to Reserves		-	1,482,043.12	-	-	
Tax Relief for the Elderly/Veterans	04-100-491100-0000-45804	79,028.00	91,485.48	80,000.00	80,000.00	80,000.00
TOTAL NON DEPARTMENTAL		79,028.00	1,573,528.60	80,000.00	80,000.00	1,228,832.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Debt Service	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Principal Retirement							
Police Evidence Building	04-100-495500-0000-49509	50,331.00	45,305.85	50,331.00	13,786.00		
Public Safety Radio System	04-100-495500-0000-49518	47,896.00	47,895.78	47,896.00	-		
Taser Plan PD	04-100-495500-0000-49520	-	-	-	-		
Police Vehicles	04-100-495500-0000-49523	94,252.00	66,143.12	95,000.00	130,823.00	95,000.00	186,290.00
GO Bond 2020A2	04-100-495500-0000-49521	299,421.00	299,421.00	304,056.00	304,056.00	308,691.00	314,253.00
Interest and fiscal charges							
Police Evidence Building	04-100-495500-0000-49510	685.00	569.16	-	5,074.00		
Public Safety Radio System	04-100-495500-0000-49519	33.00	790.77	-	-		
Police Vehicles	04-100-495500-0000-49524	18,442.00	10,543.15	19,000.00	-	19,000.00	
GO Bond 2020A2	04-100-495500-0000-49522	53,550.00	54,186.46	49,702.00	36,735.00	44,590.00	39,386.00
Total Debt Service		564,610.00	524,855.29	565,985.00	490,474.00	467,281.00	539,929.00

Water Fund

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2024-2025 operating budget for the Water Fund. According to fiscal projections, during the 2024-2025 fiscal year, the General Fund will not directly or indirectly subsidize this fund.

The Town of Smithfield operates its water system as an enterprise fund in which the water fund revenues are used to fund not only the operation, but also all maintenance, including the debt service of the system. Staff are responsible for the operation, maintenance, and repair of the Town's reverse osmosis water treatment plant, water storage tanks, emergency wells, and associated 65 miles of underground infrastructure. Furthermore, they are responsible for the reading, repair, and replacement of the Town's 3265 water meters.

As part of the required maintenance, the Town utilizes a staff of 23 full time employees, which are required to divide time amongst various funds accordingly, to ensure the responsible maintenance of all the Town's physical and fixed water related assets. A total of twenty (20) full time staff divides their time between General Fund, Water Fund, Sewer Fund, and Highway Fund operations, while the additional three (3) full time employees are primarily dedicated Water Fund operations. Consequently, the Town's Public Works and Utility employees carefully schedule required work to ensure that public works and utility activities are accomplished on time while, concurrently, ensuring the safe and efficient operation of the Town's water system.

The Town had a consultant perform a rate study for our water and sewer utilities. The consultant evaluated the current rates, current and future capital needs, as well as the current and future operation and maintenance costs. Based off that study, the consultants recommend that water rate be set at \$8.50 per 1,000 gallons. An increase of \$1.50 per 1,000 gallons. This equates to an increase of approximately \$10-\$12 per billing cycle for an average consumer. This budget includes the recommended rate of \$8.50 per 1,000 gallons. There are no other fee changes included in this budget.

Town of Smithfield
FY2026 Operating Budget
WATER FUND

4/25/2025

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
WATER REVENUES							
Water Sales	03-005-342060-0000-31101	1,562,975.00	1,661,079.60	1,562,975.00	1,666,743.00	1,620,865.00	2,111,880.00
Debt Service Revenue	03-005-342060-0000-31109	259,400.00	266,915.26	259,400.00	271,363.00	266,000.00	268,000.00
Availability Fees	03-005-342060-0000-31102	163,200.00	174,080.00	175,000.00	239,520.00	175,000.00	175,000.00
Connection fees	03-005-342060-0000-31104	39,600.00	42,240.00	45,000.00	56,780.00	45,000.00	50,000.00
Miscellaneous	03-005-342060-0000-31105	-	25,390.00	-	29,849.00		
Application Fees	03-005-342060-0000-31106	10,000.00	9,039.00	10,000.00	19,494.00	10,700.00	11,000.00
Interest Revenue	03-005-342060-0000-31501	6,500.00	7,643.77	6,500.00	12,976.00	145,800.00	145,800.00
ARPA Revenue		750,000.00	809,834.32		58,852.00		
Contributions from IOW	03-005-342060-0000-31628	-	-	223,511.00	-	270,341.00	750,000.00
Appropriated fund balance for budget-reserves	n/a	993,633.00	154,143.75				
Total Water Revenues		3,785,308.00	3,205,565.70	2,282,386.00	2,355,577.00	2,533,706.00	3,511,680.00
 WATER EXPENSES							
Salaries	04-005-442060-0000-41100	465,892.00	477,692.38	544,990.00	448,904.00	603,262.00	636,376.00
FICA	04-005-442060-0000-42100	37,272.00	34,565.35	43,600.00	34,680.00	48,261.00	50,911.00
VRS	04-005-442060-0000-42200	41,817.00	8,242.89	49,540.00	36,337.00	54,738.00	57,792.00
Health	04-005-442060-0000-42300	86,644.00	63,069.00	86,924.00	40,763.00	87,106.00	103,901.00
Audit	04-005-442060-0000-43120	7,500.00	8,000.00	8,750.00	9,175.00	8,750.00	9,000.00
Legal	04-005-442060-0000-43150	10,000.00	5,207.28	10,000.00	7,387.00	10,000.00	1,000.00
Professional Services	04-005-442060-0000-43152	32,000.00	16,220.00	32,000.00	3,037.00	32,000.00	32,000.00
Contractual	04-005-442060-0000-43320	15,000.00	11,285.03	15,000.00	19,891.00	15,000.00	15,000.00
Regional Water Supply Study	04-005-442060-0000-43998	4,283.00	4,283.00	1,283.00	4,356.00	1,283.00	5,000.00
Data Processing	04-005-442060-0000-44100	15,000.00	13,172.83	15,000.00	19,891.00	15,000.00	20,000.00
Utilities	04-005-442060-0000-45100	3,000.00	1,453.72	3,000.00	15,108.00	3,000.00	3,000.00
Communications	04-005-442060-0000-45200	12,000.00	9,985.33	12,000.00	11,369.00	12,000.00	12,000.00
Insurance	04-005-442060-0000-45300	40,000.00	37,696.00	40,000.00	48,415.00	40,000.00	40,000.00
Materials & Supplies	04-005-442060-0000-45400	150,000.00	128,242.54	140,399.00	119,662.00	140,399.00	140,000.00
Travel and Training	04-005-442060-0000-45500	5,000.00	2,817.56	5,000.00	2,432.00	5,000.00	5,000.00
Other Expense	04-005-442060-0000-45804	15,000.00	10,277.37	15,000.00	10,281.00	15,000.00	515,000.00
Dues & Subscriptions	04-005-442060-0000-45810	2,000.00	3,930.36	2,000.00	1,569.00	2,000.00	2,000.00
Bank service charges-credit card fees	04-005-442060-0000-45813	1,200.00	865.37	1,200.00	743.00	1,200.00	1,200.00
Equipment Expense	04-005-442060-0000-46006	4,000.00	-	4,000.00	-	4,000.00	4,000.00
Maintenance & Repairs	04-005-442060-0000-46007	75,000.00	100,719.16	75,000.00	116,111.00	75,207.00	75,000.00
Fuel	04-005-442060-0000-46008	20,000.00	18,585.71	20,000.00	9,421.00	20,000.00	20,000.00
Vehicle Maintenance	04-005-442060-0000-46009	4,000.00	5,128.39	4,000.00	9,251.00	4,000.00	10,000.00
Uniforms	04-005-442060-0000-46011	4,000.00	8,016.97	4,000.00	9,203.00	4,000.00	10,000.00
ARPA Capital	04-005-442060-0000-46018	920,000.00	784,341.43		445,882.00		

	MUNIS ACCOUNT NUMBER	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
		Budget	Actual	Budget	Actual	Budget	Budget
RO Annual costs							
Contract Services	04-005-442061-0000-43300	15,000.00	5,445.08	15,000.00	6,099.00	15,000.00	15,000.00
Power	04-005-442061-0000-45100	115,000.00	116,229.70	115,000.00	143,043.00	115,000.00	150,000.00
HRSD	04-005-442061-0000-45102	375,000.00	435,998.04	400,000.00	429,139.00	450,000.00	500,000.00
Communication	04-005-442061-0000-45200	10,000.00	10,279.72	10,000.00	8,278.00	11,000.00	13,000.00
Supplies	04-005-442061-0000-45400	30,200.00	36,160.80	30,200.00	28,949.00	35,000.00	35,000.00
Chemicals	04-005-442061-0000-45413	100,000.00	77,519.18	150,000.00	118,361.00	150,000.00	120,000.00
Travel and training	04-005-442061-0000-45500	4,000.00	4,370.11	4,000.00	3,793.00	6,000.00	5,000.00
Miscellaneous	04-005-442061-0000-45804	500.00	242.91	500.00	78.00	500.00	500.00
Dues & Subscriptions	04-005-442061-0000-45810	2,000.00	960.00	2,000.00	5,041.00	2,000.00	2,000.00
Maintenance and Repairs	04-005-442061-0000-46007	90,000.00	68,581.85	90,000.00	74,636.00	90,000.00	120,000.00
Vehicle Maintenance	04-005-442061-0000-46009	3,000.00	3,108.45	3,000.00	965.00	3,000.00	3,000.00
ARPA Capital	04-005-442061-0000-46019	400,000.00	25,492.89	-	-	-	-
Debt Service	04-005-442060-0000-49000	330,000.00	274,579.59	330,000.00	42,028.00	330,000.00	330,000.00
Bad Debt Expense	04-005-442060-0000-49004	-	5,742.52	-	-	-	-
Depreciation Expense	04-005-442060-0000-49102	450,000.00	318,170.93	-	340,773.00	-	-
Capital Expenditures	balance sheet	485,000.00	338,245.27	-	48,825.00	125,000.00	450,000.00
Total Water Expenditures		4,380,308.00	3,474,924.71	2,282,386.00	2,673,876.00	2,533,706.00	3,511,680.00

Sewer Fund

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2025-2026 operating budget for the Sewer Fund. According to fiscal projections, during the 2025-2026 fiscal year, the General Fund will not directly or indirectly subsidize this fund.

The Town of Smithfield operates its sewer system as an enterprise fund in which the sewer fund revenues are used to fund not only the operation, but also all maintenance, including the debt service of the system. Staff are responsible for the operation, maintenance, and repair of the Town's 28 sewer pump stations, 33 ft. Vac-Con "Vac truck", 13 bypass pumps, and associated 65 miles of underground infrastructure.

As part of the required maintenance, the Town utilizes a staff of 23 full time employees, which are required to divide time amongst various funds accordingly, to ensure the responsible maintenance of all the Town's physical and fixed sewer related assets. A total of twenty (20) full time staff divides their time between General Fund, Water Fund, Sewer Fund, and Highway Fund operations, while the additional three (3) full time employees are primarily dedicated Water Fund operations. Consequently, the Town's Public Works and Utility employees carefully schedule required work to ensure that public works and utility activities are accomplished on time while, concurrently, ensuring the safe and efficient operation of the Town's sewer system.

The Town's Sewer Fund is responsible for the transmission of wastewater from the customer to the Hampton Roads Sanitation District (HRSD) force mains, which then allows HRSD to convey the wastewater to its facilities for treatment.

The Town had a consultant perform a rate study for our water and sewer utilities. The consultant evaluated the current rates, current and future capital needs, as well as the current and future operation and maintenance costs. Based off that study, the consultants recommend that sewer rate be set at \$6 per 1,000 gallons. An increase of \$2.01 per 1,000 gallons. This equates to an increase of approximately \$15-\$25 per billing cycle for an average consumer. This budget includes the recommended rate of \$6.00 per 1,000 gallons. There are no other fee changes included in this budget.

Town of Smithfield
FY2026 Operating Budget
SEWER FUND

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
		Budget	Actual	Budget	Actual	Budget	Budget
SEWER REVENUES							
Sewer Charges	03-004-342070-0000-31101	730,000.00	765,888.52	730,000.00	654,254.00	778,000.00	1,490,700.00
Availability Fees	03-004-342070-0000-31102	247,200.00	263,680.00	247,200.00	360,980.00	247,200.00	247,200.00
Pro Rata Share Fees	03-004-342070-0000-31103	-	55,200.00		99,600.00		
Connection fees	03-004-342070-0000-31104	94,800.00	101,120.00	94,800.00	139,140.00	94,800.00	95,000.00
Interest Revenue	03-004-342070-0000-31501	7,000.00	9,168.88	7,000.00	41,616.00	93,750.00	90,000.00
Sewer Compliance Fee	03-004-342070-0000-31608	408,125.00	418,418.51	408,125.00	365,520.00	408,125.00	400,000.00
ARPA Funding	03-004-342070-0000-31619	505,000.00	369,162.22		-		
Appropriated fund balance for budget	Balance Sheet	818,010.00	75,826.05		-	328,301.00	
Total Sewer Revenue		2,810,135.00	2,061,684.18	1,487,125.00	1,661,110.00	1,950,176.00	2,322,900.00

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
		Budget	Actual	Budget	Actual	Budget	Budget
		FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	MUNIS ACCOUNT NUMBER	Budget	Actual	Budget	Actual	Budget	Budget
SEWER EXPENSES							
Salaries	04-004-442070-0000-41100	319,944.00	307,302.30	369,245.00	290,815.00	401,493.00	447,847.00
FICA	04-004-442070-0000-42100	25,596.00	22,025.69	29,540.00	21,521.00	32,120.00	33,509.00
VRS	04-004-442070-0000-42200	29,858.00	8,247.26	34,642.00	30,574.00	37,877.00	39,474.00
Health	04-004-442070-0000-42300	51,007.00	39,313.90	53,314.00	30,017.00	51,302.00	61,565.00
VAC Truck Repairs & Maintenance	04-004-442070-0000-43107	5,000.00	2,131.39	5,000.00	4,380.00	5,000.00	10,000.00
Audit	04-004-442070-0000-43120	7,500.00	8,000.00	8,750.00	9,175.00	8,750.00	9,000.00
Legal	04-004-442070-0000-43150	10,000.00	5,152.28	10,000.00	7,300.00	10,000.00	5,000.00
Professional Fees	04-004-442070-0000-43152	40,000.00	13,759.75	40,000.00	1,618.00	40,000.00	40,000.00
Contractual	04-004-442070-0000-43300,43320	4,500.00	3,998.36	4,500.00	4,582.00	4,500.00	5,000.00
HRPDC sewer programs	04-004-442070-0000-43997	780.00	1,170.00	780.00	788.00	780.00	1,500.00
Data Processing	04-004-442070-0000-44100	15,000.00	13,172.83	15,000.00	17,001.00	15,000.00	20,000.00
Utilities	04-004-442070-0000-45100	50,000.00	44,447.14	48,000.00	46,269.00	50,000.00	50,000.00
Communications	04-004-442070-0000-45200	13,000.00	10,159.93	13,000.00	12,085.00	13,000.00	13,000.00
SCADA Expenses	04-004-442070-0000-45204	15,000.00	-	15,000.00	-	15,000.00	15,000.00
Insurance	04-004-442070-0000-45300	19,000.00	17,908.00	19,000.00	20,081.00	19,000.00	20,000.00
Materials & Supplies	04-004-442070-0000-45400	65,000.00	41,374.49	64,000.00	40,534.00	64,000.00	65,000.00
Travel & Training	04-004-442070-0000-45500	5,000.00	2,011.40	5,000.00	842.00	5,000.00	5,000.00
Miscellaneous	04-004-442070-0000-45804	1,200.00	413.73	1,200.00	233.00	1,200.00	1,500.00
Dues & Subscriptions	04-004-442070-0000-45810	200.00	102.36	200.00	145.00	200.00	200.00
Bank charges	04-004-442070-0000-45813	50.00	-	50.00	40.00	50.00	200.00
Equipment Expense	04-004-442070-0000-46006	60,000.00	51.03	60,000.00	-	60,000.00	60,000.00
Maintenance & Repairs	04-004-442070-0000-46007	175,000.00	104,490.62	174,642.00	204,063.00	174,642.00	400,000.00
Fuel	04-004-442070-0000-46008	15,000.00	11,710.36	15,000.00	11,676.00	15,000.00	15,000.00
Vehicle Maintenance	04-004-442070-0000-46009	5,000.00	6,786.77	5,000.00	10,393.00	5,000.00	10,000.00
Uniforms	04-004-442070-0000-46011	3,500.00	4,901.52	3,500.00	5,602.00	3,500.00	7,500.00
Pump Replacement & Conditioning	04-004-442070-0000-46015	150,000.00	136,328.30	142,762.00	102,637.00	142,762.00	150,000.00
ARPA	04-004-442070-0000-46019	505,000.00	195,185.16		37,416.00		-
Debt Service	04-004-442070-0000-49000	250,000.00	149,655.31	250,000.00	6,794.00	200,000.00	200,000.00
Bad Debt Expenses	04-004-442070-0000-49004	-	2,069.78				-
Depreciation Expense	04-004-442070-0000-49102	400,000.00	492,639.38	-	436,244.00	-	82,605.00
Capital Expenditures	balance sheet	544,000.00	489,802.94	100,000.00	82,246.00	575,000.00	555,000.00
Total Sewer Expenditures		2,785,135.00	2,134,311.98	1,487,125.00	1,435,071.00	1,950,176.00	2,322,900.00

Highway Fund

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2025-2026 operating budget for the Highway Fund. According to fiscal projections, during the 2025-2026 fiscal year, the General Fund will not directly or indirectly subsidize this fund.

The Highway Fund is used to fund not only the operation, but also all maintenance, including the debt service of the system. Staff are responsible for the operation, maintenance, and repair of all Town roads other than the Route 10 Bypass, Church St., Grace St., and portions of Main St. Furthermore, these funds are used to maintain all the Town's 110 miles of drainage and storm water infrastructure.

As part of the required maintenance, the Town utilizes a staff of 23 full time employees, which are required to divide time amongst various funds accordingly, to ensure the responsible maintenance of all the Town's physical and fixed highway related assets. A total of twenty (20) full time staff divides their time between General Fund, Water Fund, Sewer Fund, and Highway Fund operations, while the additional three (3) full time employees are primarily dedicated Water Fund operations. Consequently, the Town's Public Works and Utility employees carefully schedule required work to ensure that public works and utility activities are accomplished on time while, concurrently, ensuring the safe and efficient operation of the Town's Highway system. The Town works closely with VDOT as well as outside contractors to ensure that the roadways and drainage systems within the Town limits are maintained in a satisfactory condition.

The Town receives funding from the Commonwealth of Virginia to carry out this work.

Town of Smithfield
FY2026 Operating Budget
HIGHWAY FUND

Highway

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
HIGHWAY REVENUES							
Interest Income	03-204-341200-0000-31501	250.00	137.76	250.00	132.00	200.00	500.00
Revenue - Commwth of VA	03-204-341200-0000-34060	1,311,487.00	1,513,851.62	1,513,850.00	1,666,361.00	1,550,000.00	1,810,074.00
ARPA Funds	03-204-341200-0000-35026	-	206,925.00	-	-	-	-
Carryforward from prior years	N/A	-	-	-	-	-	-
Total Highway Fund Revenue		1,311,737.00	1,720,914.38	1,514,100.00	1,666,493.00	1,550,200.00	1,810,574.00
	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
HIGHWAY EXPENSES							
Salaries	04-204-441200-0000-41100	456,388.00	296,932.73	345,303.00	220,643.00	340,975.00	373,421.00
FICA	04-204-441200-0000-42100	36,512.00	21,870.92	27,625.00	16,192.00	27,278.00	28,517.00
VRS	04-204-441200-0000-42200	44,208.00	27,131.63	33,278.00	20,974.00	32,836.00	34,284.00
Health	04-204-441200-0000-42300	94,762.00	48,496.39	54,386.00	27,154.00	50,370.00	60,444.00
Maintenance	04-204-441200-0000-43104	599,493.89	853,988.79	840,808.00	856,845.00	750,041.00	942,908.00
Grass	04-204-441200-0000-43105	20,000.00	20,377.65	20,000.00	73,161.00	100,000.00	110,000.00
VAC Truck Repairs	04-204-441200-0000-43107	2,500.00	704.35	2,000.00	1,447.00	2,000.00	5,000.00
Professional services	04-204-441200-0000-43152	10,000.00	2,367.00	10,000.00	15,172.00	10,000.00	15,000.00
Contract Services	04-204-441200-0000-43300	-	-	-	-	-	-
Stormwater Management Program (regional)	04-204-441200-0000-43999	3,004.00	4,506.00	5,000.00	3,049.00	5,000.00	5,000.00
Street Lights	04-204-441200-0000-45101	122,000.00	112,575.24	125,000.00	120,645.00	125,000.00	135,000.00
Insurance	04-204-441200-0000-45300	15,000.00	13,956.00	15,000.00	15,917.00	15,000.00	-
Bank Charges	04-204-441200-0000-45813	-	42.00	-	54.00	-	-
Fuel	04-204-441200-0000-46008	14,000.00	12,131.94	20,000.00	15,058.00	20,000.00	20,000.00
Vehicle Maintenance	04-204-441200-0000-46009	12,000.00	8,886.16	12,000.00	9,465.00	12,000.00	20,000.00
Uniforms	04-204-441200-0000-46011	3,700.00	4,810.15	3,700.00	4,885.00	3,700.00	5,000.00
ARPA	04-204-441200-0000-48102	-	206,925.00	-	-	-	-
Capital Outlay	04-204-441200-0000-48100	89,000.00	93,888.38	-	46,097.00	56,000.00	56,000.00
Carryforward to next year	N/A	-	-	-	-	-	-
Total Highway Fund Expense		1,522,567.89	1,729,590.33	1,514,100.00	1,446,758.00	1,550,200.00	1,810,574.00

Five-year Capital Improvements Plan

The following is the proposed Capital Improvements Plan (CIP) for the five-year period covered by fiscal years 2025-2026 through 2029-2030.

A capital expenditure is an outlay of significant value that results in the acquisition of or addition to, a capital or fixed asset. The CIP is not a “wish list,” but it is a near-term, multi-year plan for undertaking and financing capital expenditures and projects. In developing the CIP, the municipal government must consider its ability to fund the plan.

This CIP is a “doable plan” for the Town. It does fit within the Town’s financial capabilities.

TOWN OF SMITHFIELD CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 26-30

	FY26	FY27	FY28	FY29	FY30
<u>HIGHWAY</u>					
Vehicle Replacement (split HWY, WTR, SWR, PW)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
TOTAL HIGHWAY FUND	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
<u>GENERAL FUND</u>					
Treasurer's Office					
TOTAL FOR TR	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Public Safety</u>					
Police Vehicles	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
TOTAL FOR PS	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
<u>Parks & Recreation: General Fund</u>					
LSC-washout repairs	\$ 30,628.00				
Work Truck		\$ 40,000.00			
Maintenance Building	\$ 2,000,000.00				
TOTAL FOR P&R	\$ 2,030,628.00	\$ 40,000.00	\$ -	\$ -	\$ -
<u>Public Works: General Fund</u>					
Nike Park Recreational Trail	\$ 136,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 675,000.00
Battery Park Drainage Project-Villas	\$ 400,000.00				
Streetlights	\$ 40,000.00	\$ 40,000.00			
Vehicle Replacement (split HWY, WTR, SWR, PW)	\$ 75,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
TOTAL FOR PW	\$ 651,000.00	\$ 165,000.00	\$ 125,000.00	\$ 130,000.00	\$ 705,000.00
<u>Public Buildings: General Fund</u>					
Replacement Christmas Decorations	\$ -	\$ 3,000.00			
315 Main Street - HVAC/Electrical			\$ 185,000.00		
Public Works Training Room	\$ 50,000.00				
TOTAL FOR PB	\$ 50,000.00	\$ 3,000.00	\$ 185,000.00	\$ -	\$ -
TOTAL GENERAL FUND	\$ 2,906,628.00	\$ 383,000.00	\$ 485,000.00	\$ 305,000.00	\$ 880,000.00

TOWN OF SMITHFIELD CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 26-30

	FY26	FY27	FY28	FY29	FY30
WATER FUND					
Water Main Replacement- Cypress Creek Bridge					\$ 400,000.00
Water Main Replacement - Main Street - 300 Block	\$ 75,000.00	\$ 500,000.00			
Vehicle Replacement (split HWY, WTR, SWR, PW)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
Water Meter Replacements	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
2nd RO Skid Funding	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Fire Hydrant Replacement	\$ 50,000.00				
TOTAL FOR WATER	\$ 450,000.00	\$ 825,000.00	\$ 325,000.00	\$ 330,000.00	\$ 730,000.00
SEWER FUND					
Bypass Pump	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00
Sewer Rehab - Pipes & Manholes	\$ 100,000.00	\$ 150,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
Pump Station Rehabilitation	\$ 200,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Vehicle Replacement (split HWY, WTR, SWR, PW)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
Antenna Towers	\$ 60,000.00	\$ 60,000.00			
Sewer Main Replacement - Main Street - 300 Block	\$ 75,000.00	\$ 500,000.00			
TOTAL FOR SEWER	\$ 555,000.00	\$ 1,155,000.00	\$ 620,000.00	\$ 625,000.00	\$ 625,000.00
TOTAL ALL FUNDS	\$ 3,936,628.00	\$ 2,388,000.00	\$ 1,455,000.00	\$ 1,290,000.00	\$ 2,265,000.00

Town of Smithfield
Water and Sewer Rates and Fees



SMITHFIELD
Virginia

March 2025

Prepared By:



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TABLE OF CONTENTS

1.0	INTRODUCTION	1-1
1.1	Purpose.....	1-1
1.2	Enterprise Fund.....	1-1
1.3	The Town of Smithfield's Water and Wastewater Systems.....	1-1
1.4	Growth Rates	1-1
2.0	WATER RATES	2-1
2.1	Projected Future Operating Expenses.....	2-1
2.2	Recommended Water Rates	2-2
2.3	Analysis of the Debt Service Fee.....	2-2
2.4	Recommended Water Rates Compared to Other Utilities	2-3
3.0	WASTEWATER RATES	3-1
3.1	Projected Wastewater Expenses and Required User Charges	3-1
3.2	Recommended Wastewater Rates.....	3-2
3.3	Analysis of the Sewer Compliance Fee	3-2
3.4	Recommended Wastewater Rates Compared to Other Utilities.....	3-3
4.0	CONNECTION FEES.....	4-1
4.1	Water Connection Fees:.....	4-1
4.2	Sewer Connection Fees:.....	4-1
5.0	PRO RATA AND AVAILABILITY FEES	5-1
5.1	Water Availability Fees.....	5-1
5.2	Water Availability Fees and the CIP.....	5-3
5.3	Sewer Availability Fees	5-4
5.4	Sewer Availability Fees and the CIP.....	5-5
6.0	SUMMARY	6-1

TABLES

Table 1-1: Recent and Projected New Residential Connections	1-2
Table 1-2: Housing Developments Approved.....	1-2
Table 2-1: FY2024 and FY2025 Water Rates	2-1
Table 2-2: Projected Operating Deficits – No Water Rate Increases.....	2-2
Table 2-3: Recommended Water Rates (FY26 – FY29).....	2-2
Table 2-4: Projected Debt Service Fund Balance 2025 - 2029	2-3
Table 3-1: Wastewater Rates and Fees	3-1
Table 3-2: Projected Operating Deficits – No Wastewater Rate Increases	3-2
Table 3-3: Recommended Wastewater Rates (FY26 – FY29)	3-2
Table 3-4: Projected Sewer Compliance Fund Balance 2025 - 2029	3-3
Table 5-5: Water Capital Escrow Fund (Availability Fees and Pro Rata Fees).....	5-4
Table 5-9: Water Capital Escrow Fund (Availability Fees and Pro Rata Fees).....	5-6

1.0 INTRODUCTION

1.1 Purpose

The purpose of the Water and Wastewater Rate Analysis is to provide a detailed analysis of current water and wastewater user charges and fees and to provide recommendations for rates that will be adequate to meet projected expenses, including capital expenses both now and in the next five years. The following rates and fees are discussed in this report:

- Bi-Monthly user charges including the water and sewer volume charges,
- Water debt service fees,
- Sewer compliance fees,
- Water and sewer connection fees, and
- Water and sewer availability fees.

The following sections of this report provide discussion and recommendations related to each rate or fee.

1.2 Enterprise Fund

Utilities operated by local governments are “enterprise funds”; sometimes called “business-type activities or proprietary funds”. The goal of an enterprise fund is to recover the cost of providing a service through user fees. The rates and fees charged for water and sewer service should be adequate to cover operating expenses, pay current and future debt service and provide funds for capital improvements.

The goal of this rate analysis is to recommend rates that meet this criterion.

1.3 The Town of Smithfield’s Water and Wastewater Systems

The Town’s public water system serves approximately 3,330 connections. The system relies on groundwater and water is treated at the Town’s reverse osmosis water treatment plant. The Town’s groundwater withdrawal permit limits the groundwater withdrawal to 1.5 MGD.

The wastewater collection system serves approximately 3,200 connections. Wastewater from Smithfield is transferred to the Hampton Road Sanitation District force main via a series of sewer pump stations and the wastewater is treated by HRSD.

1.4 Growth Rates

Based on the Town’s records of new water and sewer connections per year over the period from 2018 – 2023, the total number of new connections was 1,237. The average number of new connections per year was sixty connections per year over the 6 year timeframe; it was 73 per year over the most recent 3 years.

Table 1-1: Recent and Projected New Residential Connections

Year	Number of New Connections
2023	64
2022	84
2021	72
2020	41
2019	46
2018	55
Total (6 years)	362
Average per Year (recent 6 years)	60
Average per Year (recent 3 years)	73

The Town has several housing developments that have been approved. The approved developments are expected to increase the number of new homes over the next 15-20 years, or longer. The following table summarizes the number of homes approved for each development. These numbers and calculations are included here to illustrate that the projected growth rate of seventy-three units per year is conservative; meaning that the revenue from connection, availability fees, and user charges is likely not overstated in the projections discussed in Sections 2 and 3 of this report.

Table 1-2: Housing Developments Approved

Name of Development	# of Homes
Mallory Pointe	812
The Parke at Battery	150
The Grange	267
Luter Acres	<u>8</u>
	1237
73 units per year	buildout in 17 years
60 units per year	buildout in 20 years

-- *End of Section* --

2.0 WATER RATES

The Town's water rates are comprised of two fees:

- The charge per 1,000 gallons which is currently \$7.00 per thousand gallons. The rate was \$6.75 per 1,000 gallons in FY24 and was increased to \$7.00 per 1,000 gallons effective July 2024 (FY25).
- The debt service fee of \$11.47 per bi-monthly billing period. The debt service fee was implemented when the reverse osmosis (RO) water treatment facility was constructed and was designed to pay the debt service on the debt incurred to finance the facility.

Most residential customers in Smithfield use 6,000 – 10,000 gallons of water over a two-month billing cycle. The following table details the FY24 and FY25 rates and shows the bi-monthly charge for customers using 6,000, 8,000 or 10,000 gallons per month.

Table 2-1: FY2024 and FY2025 Water Rates

	FY24	FY 25
Rate (\$ per 1,000 gallons):	\$6.75	\$ 7.00
Debt Service Fee	\$11.47	\$ 11.47
Gallons Per Billing Period:	Bi-Monthly Water Bill	
6,000 gallons	\$51.97	\$ 53.47
8,000 gallons	\$65.47	\$ 67.47
10,000 gallons	\$78.97	\$ 81.47
	Increase to Bi-Monthly Water Bill	
6,000 gallons		\$ 1.50
8,000 gallons		\$ 2.00
10,000 gallons		\$ 2.50

2.1 Projected Future Operating Expenses

A projection of future operating expenses was prepared; including the following assumptions:

- The Town's RO water treatment plant discharges wastewater to the sewer system. HRSD anticipates a 5.5% increase in wastewater rates in FY26, 9.9% in FY27 and 5.5% thereafter.¹
- The cost of chemicals required by the RO plant is expected to increase by 10% per year.
- The projected increases in wastewater treatment costs and chemicals are notable because not only are these increases greater than most other categories, but because the costs are some of the largest line-items in the budget.

Without the rate increases discussed in the following pages, the annual deficits would be \$250,000 to more than \$500,000 per year. The table below details the projected operating

¹ See page 23 of 58 of the HRSD FY25 Annual Budget.

<https://www.hrsd.com/sites/default/files/assets/HRSDBondsPDFs/FY25AnnualBudget-061124.pdf>

revenues (with no rate increases and growth of seventy-three new customers per year), the projected operating expenses, and the projected annual operating deficit. For more details, see Appendix 1.

Table 2-2: Projected Operating Deficits – No Water Rate Increases

			FY25	FY26	FY27	FY28	FY29
Operating Revenue Compared to Operating Expenses (With no rate increases)							
Operating Revenue	\$1,720,002	\$ 1,450,465	\$1,836,193	\$1,843,101	\$1,867,629	\$1,892,157	\$1,916,685
Operating Expenses	2,547,037	2,240,972	2,081,706	2,191,535	2,287,318	2,388,122	2,494,267
Net	\$(827,035)	\$(790,507)	\$(245,513)	\$(348,434)	\$(419,689)	\$(495,965)	\$(577,582)

2.2 Recommended Water Rates

The rates shown in the following table are the rates required to pay projected operating expenses in FY26 – FY29. Note that the rate (the charge per 1,000 gallons of metered water usage) increases each year; the debt service fee does not. The debt service fee is discussed in Section 2.3.

Table 2-3: Recommended Water Rates (FY26 – FY29)

	FY24	FY 25	FY 26	FY 27	FY 28	FY 29
Rate (\$ per 1,000 gallons):	\$6.75	\$ 7.00	\$ 8.50	\$8.75	\$9.00	\$9.50
Debt Service Fee	\$11.47	\$ 11.47	\$ 11.47	\$11.47	\$11.47	\$11.47
Gallons Per Billing Period:		Bi-Monthly Water Bill				
6,000 gallons	\$51.97	\$ 53.47	\$ 62.47	\$63.97	\$65.47	\$68.47
8,000 gallons	\$65.47	\$ 67.47	\$ 79.47	\$81.47	\$83.47	\$87.47
10,000 gallons	\$78.97	\$ 81.47	\$ 96.47	\$98.97	\$101.47	\$106.47
		Increase to Bi-Monthly Water Bill				
6,000 gallons		\$ 1.50	\$ 9.00	\$1.50	\$1.50	\$3.00
8,000 gallons		\$ 2.00	\$ 12.00	\$2.00	\$2.00	\$4.00
10,000 gallons		\$ 2.50	\$ 15.00	\$2.50	\$2.50	\$5.00

2.3 Analysis of the Debt Service Fee

The Debt Service Fee was enacted at the time that the Reverse Osmosis water treatment plant was constructed and financed. The fee was designed to generate revenue to pay debt service related to the plant and related water system improvements. The fee is \$11.47 per bi-monthly billing cycle and is applied to each bill regardless of the volume of water usage.

- Each year, the Town collects approximately \$233,000 from the debt service fee.
- Annual debt service varies – but is \$200,000 - \$330,000 each year.

- The fees "go to" a debt service fund and the principal and interest on the outstanding debt is paid from the fund.
- Current balance in the debt service reserve fund is approximately \$961,000. Projected balance at end of FY29 is approximately \$927,000. And at that time, there is still approximately \$1.13 million outstanding.
- Recommend leaving the debt service fee in place. Town management and department heads should re-evaluate in 4-5 years.

The following table shows the projected inflows of debt service fees; the use of the funds for debt service; and projected balances each year.

Table 2-4: Projected Debt Service Fund Balance 2025 - 2029

	FY24	FY 25	FY 26	FY 27	FY 28	FY 29
Beginning Balance	\$961,749	\$865,066	\$806,090	\$625,542	\$683,377	\$746,222
Additions	233,317	271,024	276,048	281,072	286,095	291,119
Use of Funds for Debt Service	(330,000)	(330,000)	(456,596)	(223,237)	(223,250)	(109,844)
Ending Balance	\$865,066	\$806,090	\$625,542	\$683,377	\$746,222	\$927,497

2.4 Recommended Water Rates Compared to Other Utilities

When considering increasing water rates, elected officials are often interested in comparing current and recommended rates to those in other utilities. The table on the following page compares the current and recommended water rates to those in selected nearby utilities.

As shown, the recommended rates compare favorably to rates in the select localities.

Table 2-5. Current and Recommended Water Rates Compared to Other Utilities

Gallons (Bi-Monthly)	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000
Town of Smithfield (Current)	\$ 39.47	\$ 53.47	\$ 67.47	\$ 81.47	\$ 95.47	\$109.47	\$123.47	\$137.47	\$151.47
Town of Smithfield (Recommended FY26)	\$ 45.47	\$ 62.47	\$ 79.47	\$ 96.47	\$113.47	\$130.47	\$147.47	\$164.47	\$181.47
<hr/>									
City of Chesapeake (1/1/2024)	\$ 39.56	\$ 48.30	\$ 57.04	\$ 97.17	\$122.09	\$147.01	\$171.92	\$196.84	\$221.76
Isle of Wight County (7/1/2023)	\$ 82.54	\$ 107.24	\$ 131.94	\$ 156.64	\$181.34	\$206.04	\$230.74	\$255.44	\$280.14
City of Suffolk (7/01/2024)	\$ 89.85	\$ 119.53	\$ 149.21	\$ 178.89	\$208.56	\$238.24	\$267.92	\$297.59	\$327.27
Southampton County	\$ 72.00	\$ 72.00	\$ 72.00	\$ 100.00	\$128.00	\$156.00	\$184.00	\$212.00	\$240.00
City of Franklin	\$ 41.24	\$ 47.64	\$ 54.04	\$ 60.44	\$66.84	\$73.24	\$79.64	\$86.04	\$92.44
<hr/>									
Average Rate All Other Utilities	\$ 65.04	\$ 78.94	\$ 92.85	\$ 118.63	\$141.37	\$164.11	\$186.84	\$209.58	\$232.32
Current Smithfield Rate as % of Average	61%	68%	73%	69%	68%	67%	66%	66%	65%
Recommended Smithfield Rate as % of Average	70%	79%	86%	81%	80%	80%	79%	78%	78%

-- *End of Section* --

3.0 WASTEWATER RATES

Town wastewater charges include three fees:

- The charge per 1,000 gallons; currently \$3.99 per thousand gallons. The rate was \$3.74 per 1,000 gallons in FY24 and was increased to \$3.99 per 1,000 gallons effective July 2024 (FY25).
- The sewer compliance fee of \$18.62 per bi-monthly billing period. The compliance fee is required by the regional DEQ consent order.
- The third component is the HRSD charge of \$8.28 per ccf²; or \$11.07 per 1,000 gallons.

Most residential customers in Smithfield use 6,000 – 10,000 gallons of water over a two-month billing cycle. The following table details the FY24 and FY25 rates and shows the bi-monthly sewer charge for customers using 6,000, 8,000 or 10,000 gallons per month.

Table 3-1: Wastewater Rates and Fees

	FY24	FY 25
Rate ³	\$3.74	\$3.99
HRSD Rate ⁴	\$9.32	\$11.07
Sewer Compliance Fee	\$18.62	\$18.62
Bi-Monthly Charge		
6,000 gallons	\$96.98	\$108.99
8,000 gallons	\$123.10	\$139.11
10,000 gallons	\$149.22	\$169.24
Increase (FY24 – FY25)		
6,000 gallons		\$12.01
8,000 gallons		\$16.01
10,000 gallons		\$20.02

3.1 Projected Wastewater Expenses and Required User Charges

To determine the rates needed to pay projected wastewater system costs, a five-year projection of expenses was prepared. The detailed projection is included in Appendix 2.

The assumptions included in the projection are as follows:

- Assumed 73 new connections per year (8,000 gallons per billing cycle)
- Applied moderate annual increases of 3% to 5% to most cost categories.
- Without the rate increases discussed in the following pages, the annual deficits would be \$300,000 to \$400,000 per year. The table below details the projected operating revenues (with no rate increases and growth of seventy-three new customers per year), the

² CCF – Hundred cubic feet

³ \$ per 1,000 gallons

⁴ \$ per 1,000 gallons

projected operating expenses, and the projected annual operating deficit. For more details, see Appendix 2.

Table 3-2: Projected Operating Deficits – No Wastewater Rate Increases

	FY25	FY26	FY27	FY28	FY29
Operating Revenue Compared to Operating Expenses (With no rate increases)					
Operating Revenue	\$1,329,372	\$991,302	\$1,005,283	\$1,019,264	\$1,033,245
Operating Expenses	<u>1,412,624</u>	<u>1,388,829</u>	<u>1,337,457</u>	<u>1,387,635</u>	<u>1,422,178</u>
Net	\$ (83,252)	\$(397,527)	\$(332,174)	\$(368,371)	\$(388,933)

3.2 Recommended Wastewater Rates

The rates shown in the following table are the rates required to pay projected operating expenses in FY26 – FY29. Note that the rate (the charge per 1,000 gallons of metered water usage) increase in FY26 but does not increase in the following years. The sewer compliance fee does not increase. *However, HRSD rates are projected to continue to increase.*

Table 3-3: Recommended Wastewater Rates (FY26 – FY29)

	FY24	FY 25	FY 26	FY 27	FY 28	FY 29
Smithfield Rate	\$3.74	\$3.99	\$6.00	\$6.00	\$6.00	\$6.00
HRSD Rate	\$9.32	\$11.07	\$12.07	\$13.16	\$13.88	\$14.64
Sewer Compliance Fee	\$18.62	\$18.62	\$18.62	\$18.62	\$18.62	\$18.62
Gallons per Billing Period		Bi-Monthly Wastewater Bill				
6,000 gallons	\$96.98	\$108.99	\$127.07	\$133.57	\$137.90	\$142.47
8,000 gallons	\$123.10	\$139.11	\$163.22	\$171.88	\$177.66	\$183.76
10,000 gallons	\$149.22	\$169.24	\$199.37	\$210.20	\$217.42	\$225.04
		Increase to Bi-Monthly Bill				
6,000 gallons		\$12.01	\$18.08	\$6.50	\$4.33	\$4.57
8,000 gallons		\$16.01	\$24.10	\$8.66	\$5.78	\$6.10
10,000 gallons		\$20.02	\$30.13	\$10.83	\$7.22	\$7.62

3.3 Analysis of the Sewer Compliance Fee

The Sewer Compliance Fee was designed and implemented to meet the Town's obligations under the Regional Sewer Consent Order.

- Bi-Monthly Fee is \$18.62.
- Each year, the Town collects approximately \$410,000.
- The fees "go to" the sewer compliance funds and are used for sewer collection system projects that are related to the Regional Sewer Consent Order.
- Current balance is approximately \$3.9 million. The CIP includes \$300,000 - \$400,000 in compliance projects per year.
- Projected balance at end of FY29 is approximately \$4.2 million.

- Recommend leaving the compliance fee as is. In addition, it is recommended that the CIP projects needed over the next decade should be carefully reviewed and the CIP should be updated as needed. Management should review the fee again in 4-5 years.

Table 3-4: Projected Sewer Compliance Fund Balance 2025 - 2029

	FY 25	FY 26	FY 27	FY 28	FY 29
Beginning Balance	\$3,939,692	\$3,975,973	\$3,920,409	\$4,033,001	\$4,153,748
Additions	416,281	424,436	432,592	440,747	448,903
Uses of Funds (Compliance Projects):					
Bypass Pump	(170,000)	(170,000)	(170,000)	(170,000)	(170,000)
Other Pump Station Projects					
Manhole Inspections and Rehab	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Lining of Gravity Sewer Pipes	(50,000)	(100,000)	(100,000)	(100,000)	(100,000)
Plaza Pump Station Upgrades	(110,000)	-	-	-	-
Rising Star Pump Station Rehab	-	<u>(160,000)</u>	-	-	-
Ending Balance	\$3,975,973	\$3,920,409	\$4,033,001	\$4,153,748	\$4,282,651

3.4 Recommended Wastewater Rates Compared to Other Utilities

When considering increasing wastewater rates, elected officials are often interested in comparing current and recommended rates to those in other utilities. The table on the following page compares the current and recommended wastewater rates to those in select nearby utilities.

As shown in Table 3-5 (on the following page), the recommended rates are higher than the rates in effect in the select localities. This is particularly true in the lower levels of usage (4,000 – 6,000 gallons).

Table 3-6 is a similar analysis, but both the City of Franklin and Southampton County are removed from the analysis because neither are “HRSD communities”. As shown in Table 5-4, when comparing only the “HRSD communities” to the recommended rates in Smithfield, the recommended rates for Smithfield compare slightly more favorably.

Table 3-5. Current and Recommended Wastewater Rates Compared to Other Utilities⁵

Gallons (Bi-Monthly)	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000
Town of Smithfield (Current)	\$ 78.85	\$ 108.97	\$ 139.09	\$ 169.21	\$ 199.32	\$ 229.44	\$ 259.56	\$ 289.68	\$ 319.79
Town of Smithfield (Proposed FY26)	\$ 90.90	\$ 127.04	\$ 163.18	\$ 199.32	\$ 235.46	\$ 271.60	\$ 307.74	\$ 343.88	\$ 380.02
City of Chesapeake (1/1/2024)	\$ 74.08	\$ 103.52	\$ 132.96	\$ 162.39	\$ 191.83	\$ 221.27	\$ 250.71	\$ 280.15	\$ 309.59
Isle of Wight County (7/1/2023)	\$ 72.28	\$ 108.42	\$ 144.56	\$ 180.70	\$ 216.84	\$ 252.98	\$ 282.12	\$ 304.26	\$ 326.40
City of Suffolk (7/01/2024)	\$ 85.35	\$ 128.02	\$ 170.69	\$ 213.37	\$ 256.04	\$ 298.71	\$ 341.39	\$ 384.06	\$ 426.73
Southampton County	\$ 88.00	\$ 88.00	\$ 88.00	\$ 120.00	\$ 152.00	\$ 184.00	\$ 216.00	\$ 248.00	\$ 280.00
City of Franklin	\$ 55.74	\$ 55.02	\$ 63.88	\$ 72.74	\$ 81.60	\$ 90.46	\$ 99.32	\$ 108.18	\$ 117.04
Average Rate All Other Utilities	\$ 75.09	\$ 96.60	\$ 120.02	\$ 149.84	\$ 179.66	\$ 209.49	\$ 237.91	\$ 264.93	\$ 291.95
Current Smithfield Rate as % of Average	105%	113%	116%	113%	111%	110%	109%	109%	110%
Proposed Smithfield Rate as % of Average	121%	132%	136%	133%	131%	130%	129%	130%	130%

Table 3-6. Current and Recommended Sewer Rates Compared to Other "HRSD Utilities"⁶

Gallons (Bi-Monthly)	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000
Average of Other HRSD communities ⁷	\$ 77.23	\$ 113.32	\$ 149.40	\$ 185.49	\$ 221.57	\$ 257.66	\$ 291.41	\$ 322.82	\$ 354.24
Current Smithfield Rate as % of Average	102%	96%	93%	91%	90%	89%	89%	90%	90%
Proposed Smithfield Rate as % of Average	118%	112%	109%	107%	106%	105%	106%	107%	107%

-- End of Section --

⁵ Calculations include HRSD's current charges.

⁶ Calculations include HRSD's current charges

⁷ Southampton County and the City of Franklin are not included in these calculations because they are not subject to the HRSD charges.

4.0 CONNECTION FEES

4.1 Water Connection Fees:

The Town's current water connection fees are as shown below.

Table 4-1: Water Connection Fees

Water Meter Size (inches)	Connection Fee
5/8	\$660
3/4	\$700
1	\$1,200
1½	\$2,000

Discussion with management verified that the cost that the Town incurs relating to new water connections is adequately covered by the existing connection fees. **There is no recommended change in the water connection fees.**

4.2 Sewer Connection Fees:

As per Sec. Sec. 82-75 of the Town's Utility Ordinance, the residential connection fee is \$1,580. Commercial connection fees are as shown below:

Table 4-2: Sewer Connection Fees

Water Meter Size (inches)	Connection Fee
5/8	\$1,580
3/4	\$2,250
1	\$4,000
1½	\$8,000
2	\$15,000
3	\$35,000
4	\$62,000
6	\$139,000

Discussion with management verified that the cost that the Town incurs relating to new sewer connections is adequately covered by the existing connection fees. **There is no recommended change in the sewer connection fees.**

-- *End of Section* --

5.0 PRO RATA AND AVAILABILITY FEES

Availability fees are contributions to capital that fund system capacity. These fees are charged to the developer of a property prior to the time service is received. The fees are calculated based on the system capacity

The Town established a revised schedule of availability fees in approximately 2000. At that time the Town "split" the recommended availability fee into two parts: the pro rata fee and the availability fee. At that time, the policy was to collect the pro rata fee near the time subdivisions plats were filed and the balance of the availability fee was collected at the time service was requested for the property. Since the time the fees were adopted, the practice of collecting the fees at different times has changed and the fees are now collected from the developer concurrently.

Therefore, to simplify the collection and administration of the fees, it is recommended that the pro rata and availability fees be combined into one fee. Further, the combined pro rata and availability fees will both be credited to the capital funds for either the water or sewer fund.

5.1 Water Availability Fees

As per Sec. 82-31 of the Utility Ordinance, the Town's water availability and pro rata fees are as follows:

Table 5-1: Current Water Availability and Pro Rata Fees

Water Meter Size (inches)	Availability	Pro Rata Fee	Total
5/8	\$ 2,720	\$ 1,200	\$ 3,920
¾	\$ 4,360	\$ 1,200	\$ 5,560
1	\$ 7,660	\$ 1,200	\$ 8,860
1 ½	\$ 13,760	\$ 1,200	\$ 14,960
2	\$ 25,560	\$ 1,200	\$ 26,760
3	\$ 51,660	\$ 1,200	\$ 52,860
4	\$ 80,960	\$ 1,200	\$ 82,160
6	\$162,460	\$ 1,200	\$163,660

The availability and pro rata fees have not been re-evaluated or updated since 2007.

To evaluate the availability fees, a list of all the assets of the water system was reviewed. The asset list included each asset, the date constructed or installed and the original cost. Using this data, and the estimated useful life of each asset, the present value of the system was calculated. and the present value of the system was compared to the system capacity to calculate the "value" for each residential connection.

As shown in Table 5-2, the calculated availability fee for the water system is \$4,215 for a 5/8 inch meter. However, the Town anticipates capital investments in the water system of approximately \$2.5 million over the next 2-5 years. When the value of the anticipated CIP projects is added to the system value, the availability fees are calculated to be \$4,900. It is recommended the Town implement a schedule of availability fees based on \$4,900 for a 5/8 inch meter. The charges for larger meters are calculated based on the current schedule for larger meters. See Table 5-3.

Table 5-2: Recommended Water Availability Fees

	Water System Present Value	Permitted Capacity (GPD) ⁸	GPD/ERC ⁹	Availability Fee (5/8 inch meter) ¹⁰	Increase over Current Fee (\$3,920)	% Increase
Existing System	\$16,411,431	1,557,313	400	\$ 4,215	\$295	11%
Add 5 Year CIP	\$18,996,431	1,557,313	400	\$ 4,900	\$980	36%

Table 5-3: Recommended Water Connection and Availability Fees

	Connection Fee (no change from current fee)	Recommended Availability Fee (includes the Pro Rata Fees)	Total
5/8	\$660	\$ 4,900	\$ 5,560
3/4	\$700	\$ 7,400	\$ 8,100
1	\$ 1,200	\$ 12,300	\$ 13,500
1 1/2	\$ 2,000	\$ 21,500	\$ 23,500
2	\$ 4,000	\$ 39,200	\$ 43,200
3	\$ 8,000	\$ 78,400	\$ 86,400
4	\$ 14,000	\$ 122,500	\$ 136,500
6	\$ 31,000	\$ 245,000	\$ 276,000

The following table provides a comparison of the Town's current and recommended residential water connection and availability fees to those of neighboring utilities. (Note: it is difficult to precisely compare these fees across a selection of utilities because the methods of determining and charging the fees vary from one utility to another).

⁸ GPD = Gallons per day

⁹ GPD/ERC = Gallons per day per equivalent residential connection.

¹⁰ Calculation is as follows: Present Value of the System divided by (permitted capacity/400) = \$4,215.

Table 5-4: Comparison of Recommended Water Connection and Availability Fees

Utility	Connection Fee	Availability / Facility Fee	Total
Town of Smithfield (Current)	\$660	\$ 3,920	\$ 4,580
Town of Smithfield (Recommended)	\$660	\$ 4,900	\$ 5,560
City of Chesapeake	\$150	\$ 3,697	\$ 3,847
Isle of Wight County		\$ 4,500	\$ 4,500
City of Suffolk	\$ 2,000	\$ 5,520	\$ 7,520
Southampton County	\$ 1,000	\$ 4,000	\$ 5,000
City of Franklin		\$ 3,500	\$ 3,500

The recommended connection and availability fees are reasonable when compared to similar fees in neighboring utilities.

5.2 Water Availability Fees and the CIP

Water availability fees are deposited to the Water System Escrow Fund and are used to fund capital projects. Table 5-5 provides a projection of the inflow of availability funds and the use of funds for CIP projects. As shown below, the ending balance in the fund decreases from \$1.2 million to \$574,624 over the five years shown in Table 5-5.

It is recommended that staff carefully review the CIP and the actual balances in the reserve fund to on an annual basis and adjust as needed.

Table 5-5: Water Capital Escrow Fund (Availability Fees and Pro Rata Fees)

	FY24	FY25	FY26	FY27	FY28	FY29
Beginning Balance	\$ 864,704	\$1,203,824	\$1,253,824	\$1,081,524	\$889,224	\$716,924
ARPA Funds	\$ -	\$ -	\$ 200,000	\$ 200,000	\$700,000	\$200,000
Water Availability Fees (73 homes per year)	\$ 339,120	\$ 175,000	\$ 357,700	\$ 357,700	\$357,700	\$357,700
Capital Projects:						
Water Main Replacement - Cypress Creek Bridge		-	-	-	-	(400,000)
Vehicle Replacement (split HWY, WTR, SWR)		(25,000)	-	-	(30,000)	-
Water Valve Replacement		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Replacement of Galvanized Water Line		-	(300,000)	(300,000)	(300,000)	-
Water Main on McGruder		-	-	(50,000)	-	-
Water Main Replacement - Main St (ARPA)		-	-	-	(500,000)	
Membrane Replacement		-	(30,000)	-	-	-
Lead and Copper Removal (total TBD)		-	(100,000)	(100,000)	(100,000)	-
2nd RO Skid (\$500,000 ARPA)		-	(200,000)	(200,000)	(200,000)	(200,000)
Total Capital Projects	-	(125,000)	(730,000)	(750,000)	(1,230,000)	(700,000)
Ending Balance	\$1,203,824	\$1,253,824	\$1,081,524	\$889,224	\$716,924	\$574,624

5.3 Sewer Availability Fees

As per Sec. 82-31 of the Utility Ordinance, the Town's sewer availability fees are as follows:

Table 5-6: Current Sewer Availability and Pro Rata Fees

Water Meter Size (inches)	Availability	Pro Rata Fee	Total
5/8	\$4,120	\$1,200	\$5,320
3/4	\$6,320	\$1,200	\$7,520
1	\$10,720	\$1,200	\$11,920
1 1/2	\$19,020	\$1,200	\$20,220
2	\$34,920	\$1,200	\$36,120
3	\$70,120	\$1,200	\$71,320
4	\$109,720	\$1,200	\$110,920
6	\$219,720	\$1,200	\$220,920

The availability and pro rata fees have not been re-evaluated or updated since 2007.

Review of the present value of the sewer system, the existing capacity, and the value of the 5-year CIP indicates that the current fees shown above are appropriate. **No change is recommended, with the exception that the fees are rounded up to the nearest \$100.**

Table 5-7: Recommended Sewer Connection and Availability Fees

Water Meter Size (inches)	Connection Fee	Availability Fee	Total
5/8	\$ 1,580	\$ 5,400	\$ 6,980
3/4	\$ 2,250	\$ 7,600	\$ 9,850
1	\$ 4,000	\$ 12,000	\$ 16,000
1 1/2	\$ 8,000	\$ 20,300	\$ 28,300
2	\$15,000	\$ 36,200	\$ 51,200
3	\$35,000	\$ 71,400	\$ 106,400
4	\$62,000	\$ 111,000	\$ 173,000
6	\$139,000	\$ 221,000	\$ 360,000

The following table provides a comparison of the Town's current and recommended residential sewer connection and availability fees to those of neighboring utilities.

Table 5-8: Comparison of Recommended Sewer Connection and Availability Fees

	Connection Fee	Availability or Facility Fee	HRSD Fee	Total
Town of Smithfield (Current)	\$1,580	\$5,320	\$2,430	\$9,330
Town of Smithfield (Recommended)	\$1,580	\$5,400	\$2,430	\$9,830
City of Chesapeake		\$3,519	\$2,430	\$5,949
Isle of Wight County		\$4,000	\$2,430	\$6,430
City of Suffolk	\$2,000	\$6,000	\$2,430	\$10,430
Southampton County	\$1,800	\$6,000	\$-	\$7,800
City of Franklin	\$4,500		\$-	\$4,500

The sewer availability fees are reasonable when compared to similar fees in neighboring utilities.

5.4 Sewer Availability Fees and the CIP

Sewer availability fees are deposited to the Sewer System Escrow Fund and are used to fund capital projects. Table 5-9 provides a projection of the inflow of availability funds and the use of funds for CIP projects. As shown below, the ending balance in the fund increases from \$3.9 million to \$4.2 million over the five years shown in Table 5-9.

It is recommended that staff carefully review the CIP and the actual balances in the reserve fund to on an annual basis and adjust as needed.

Table 5-9: Water Capital Escrow Fund (Availability Fees and Pro Rata Fees)

	FY24	FY 25	FY 26	FY 27	FY 28	FY 29
Sewer Compliance						
Beginning Balance	\$3,574,172	\$3,939,692	\$3,975,973	\$3,920,409	\$4,033,001	\$4,153,748
Additions	\$365,520	\$416,281	\$424,436	\$432,592	\$440,747	\$448,903
Uses of Funds (HRSD Programs):						
Bypass Pump	\$-	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (170,000)
Other Pump Station Projects						
Manhole Inspections and Rehab	\$-	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Lining of Gravity Sewer Pipes	\$-	\$ (50,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
Plaza Pump Station Upgrades	\$-	\$ (110,000)	\$-	\$-	\$-	\$-
Rising Star Pump Station Rehab	\$-	\$-	\$ (160,000)	\$-	\$-	\$-
Ending Balance	\$3,939,692	\$3,975,973	\$3,920,409	\$4,033,001	\$4,153,748	\$4,282,651

-- *End of Section* --

6.0 SUMMARY

The overall goal of the rate study was to recommend rates and fees that enable the utility to recover costs from the water and sewer customers that pay the costs of operating and maintaining the water and sewer facilities now and in the future. The recommended rates and fees are designed to meet that goal.

The recommendations presented herein are for consideration by council. Any changes in the rates can be made only after a public hearing and adoption by Council. It is recommended that the Town confer with the Town attorney to update any impacted portions of the Town Code of Ordinances following adoption of new rates or fees.

-- End of Section --

APPENDIX 1 and APPENDIX 2 are Attached.

APPENDIX 1. WATER PROJECTIONS

	A	B	C	D	E	F	G	H	I	J
1	Town of Smithfield									
2	Water Fund									
3	Final March 2025									
4		FY 23	FY24 Actual (Unaudited)	FY 25	FY 26	FY 27	FY 28	FY 29		
5		Actual		Budget	Projected	Projected	Projected	Projected		Notes and Assumptions
6	WATER REVENUES									
7	Volume Charges:									
8	Estimated New Connections Per Year			73	73	73	73	73		estimated connections per year
9	Current/Projected Rate (\$ per 1,000 gal.) IN	\$ 6.75	\$ 7.00	\$ 8.50	\$ 8.75	\$ 9.00	\$ 9.50			
10	Current/Projected Rate (\$ per 1,000 gal.) OUT		\$ 8.44	\$ 10.25	\$ 10.55	\$ 10.85	\$ 11.45			
11	% increase each year		3.7%	21.4%	2.9%	2.9%	5.6%			
12	Water Sales	\$ 1,661,080	\$ 1,380,708	\$ 1,620,865	\$ 1,992,721	\$ 2,081,115	\$ 2,171,235	\$ 2,323,395		
13	Water Sales from New Customers			\$ 24,528	\$ 29,784	\$ 30,660	\$ 31,536	\$ 33,288		assumes 8,000 gallons per bi-monthly billing period
14	Debt Service Fees:									
15	Projected Rate Increase:			0.0%	0.0%	0.0%	0.0%	0.0%		
16	Current/Projected Rate (\$ Bi-Monthly)	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47		
17	Debt Service Revenue	266,915	233,317	266,000	271,024	276,048	281,072	286,095		Increase in revenue is due to new connections
18	Debt Service Revenue from New Customers			5,024	5,024	5,024	5,024	5,024		
19	Availability and Pro Rata Fees:									
20				0.0%	25.0%	0.0%	0.0%	0.0%		Consider incremental increases?
21		\$ 3,920	\$ 3,920	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900		Increase based on Availability Fee calculations -
22	Availability and Pro Rata Fees	174,080	339,120	175,000	357,700	357,700	357,700	357,700		assume 73 5/8 meters annually
23	Connection Fees	42,240	56,780	45,000	48,180	48,180	48,180	48,180		\$660 / No change recommended
24	Miscellaneous	-	29,849	-	-	-	-	-		
25	Application Fees	9,039	19,494	10,700	10,700	10,700	10,700	10,700		
26	Interest Revenue	7,644	12,976	145,800	125,000	125,000	125,000	125,000		
27	ARPA Revenue (from "Reserved Funds")	809,834	58,852	-	-	-	500,000	-		Water Main Replacement - 300 Block Main St.
28	ARPA Revenue (from "Reserved Funds")	-	-		200,000	200,000	200,000	200,000		2nd RO Skid
29	Contributions from IOW	-	-	-	-	-	-	-		
30	Appropriated Fund Balance	154,144	-	270,341	-	-	-	-		
31	Total Water Revenues	\$ 3,124,976	\$ 2,131,097	\$ 2,563,258	\$ 3,040,133	\$ 3,134,426	\$ 3,730,447	\$ 3,389,383		
32										
33	WATER EXPENSES									
34	Salaries	\$ 477,692	\$ 448,904	\$ 603,262	\$ 627,392	\$ 652,488	\$ 678,588	\$ 705,731	4.0%	increase per year
35	FICA	34,565	33,192	48,261	50,191	52,199	54,287	56,458	8.0%	of salaries
36	VSRS	8,243	36,337	54,738	56,380	58,072	59,814	61,608	3.0%	increase per year
37	Health	63,069	40,764	87,106	89,719	92,411	95,183	98,039	3.0%	increase per year
38	Audit	8,000	9,175	8,750	9,625	10,588	11,646	12,811	10.0%	increase per year
39	Legal	5,207	7,388	10,000	10,300	10,609	10,927	11,255	3.0%	increase per year
40	Professional Services	16,220	3,037	32,000	32,960	33,949	34,967	36,016	3.0%	increase per year
41	Contractual	11,285	19,981	15,000	15,450	15,914	16,391	16,883	3.0%	increase per year
42	Regional Water Supply Study	4,283	4,356	1,283	1,321	1,361	1,402	1,444	3.0%	
43	Data Processing	13,173	17,001	15,000	15,450	15,914	16,391	16,883	3.0%	increase per year
44	Utilities	1,454	15,108	3,000	3,090	3,183	3,278	3,377	3.0%	increase per year
45	Communications	9,985	11,369	12,000	12,360	12,731	13,113	13,506	3.0%	increase per year
46	Insurance	37,696	48,415	40,000	41,200	42,436	43,709	45,020	3.0%	increase per year
47	Materials and Supplies	128,243	119,663	140,399	144,611	148,949	153,418	158,020	3.0%	increase per year
48	Travel and Training	2,818	2,432	5,000	5,150	5,305	5,464	5,628	3.0%	increase per year
49	Other Expenses	10,277	10,281	15,000	15,450	15,914	16,391	16,883	3.0%	increase per year
50	Dues and Subscriptions	3,930	1,570	2,000	2,060	2,122	2,185	2,251	3.0%	increase per year
51	Bank Service / Credit Card Fees	865	744	1,200	1,236	1,273	1,311	1,351	3.0%	increase per year
52	Equipment Expenses	-	-	4,000	4,120	4,244	4,371	4,502	3.0%	increase per year
53	Maintenance and Repairs	100,719	116,111	75,207	77,463	79,787	82,181	84,646	3.0%	increase per year

APPENDIX 1. WATER PROJECTIONS

	A	B	C	D	E	F	G	H	I	J
1	Town of Smithfield									
2	Water Fund									
3	Final March 2025									
4		FY 23	FY24 Actual (Unaudited)	FY 25	FY 26	FY 27	FY 28	FY 29		
5		Actual		Budget	Projected	Projected	Projected	Projected		Notes and Assumptions
54	Fuel	18,586	9,422	20,000	20,600	21,218	21,855	22,510	3.0%	increase per year
55	Vehicle Maintenance	5,128	9,252	4,000	4,120	4,244	4,371	4,502	3.0%	increase per year
56	Uniforms	8,017	9,203	4,000	4,120	4,244	4,371	4,502	3.0%	increase per year
57	ARPA Capital	784,341	445,882	-	-	-	-	-		
58	Subtotal	1,753,798	1,419,588	1,201,206	1,244,370	1,289,151	1,335,613	1,383,825		average annual increase of 3.6%
59										
60	RO Annual Costs									
61	Contract Services	5,445	6,099	15,000	15,300	15,606	15,918	16,236	2.0%	increase per year
62	Power	116,230	143,043	115,000	117,300	119,646	122,039	124,480	2.0%	increase per year
63	HRSD	435,998	429,140	450,000	494,550	521,750	550,447	580,721	5.5%	after FY26, 9.9% in FY26
64	Communications	10,280	8,278	11,000	11,330	11,670	12,020	12,381	3.0%	increase per year
65	Supplies	36,161	28,949	35,000	36,050	37,132	38,245	39,393	3.0%	increase per year
66	Chemicals	77,519	118,361	150,000	165,000	181,500	199,650	219,615	10.0%	increase per year
67	Travel and Training	4,370	3,793	6,000	6,180	6,365	6,556	6,753	3.0%	increase per year
68	Miscellaneous	243	78	500	515	530	546	563	3.0%	increase per year
69	Dues and Subscriptions	960	5,041	2,000	2,060	2,122	2,185	2,251	3.0%	increase per year
70	Maintenance and Repairs	68,582	74,636	90,000	92,700	95,481	98,345	101,296	3.0%	increase per year
71	Vehicle Maintenance	3,108	965	3,000	3,090	3,183	3,278	3,377	3.0%	increase per year
72	ARPA Capital	25,493	-	-	-	-	-	-	0.0%	increase per year
73	Bad Debt Expense	5,743	-	-	-	-	-	-	0.0%	increase per year
74	Vehicle Maintenance	3,108	3,000	3,000	3,090	3,183	3,278	3,377	3.0%	increase per year
75	Subtotal	793,240	821,384	880,500	947,165	998,168	1,052,509	1,110,441		in 2026, increase of 7.6%, 5.4% after that
76										
77	Debt Service:									
78	2020A-2				27,849	27,871	27,884	27,818		paid off in '32
79	2020A-1				330,000	233,382	-	-		2020A-1 is paid off in '26
80	2020B					-	-	-		
81	Loan 8745					195,366	195,366	195,366	82,026	paid off in '29
82	Subtotal	274,580	330,000	330,000	456,596	223,237	223,250	109,844		
83										
84	Capital Projects:									
85	Storage Tank - Maintenance & Repair - Battery Park Rd.				-	-	-	-		
86	Water Main Replacement - Jordan				-	-	-	-		
87	Water Main Replacement - Talbot				-	-	-	-		
88	Water Main Replacement - Cypress Creek Bridge				-	-	-	-		400,000
89	Vehicle Replacement (split HWY, WTR, SWR)				25,000	-	30,000	-		
90	Move Water Services - Red Point				-	-	-	-		
91	Water Valve Replacement				100,000	100,000	100,000	100,000		
92	Fire Hydrant Replacement				-	-	-	-		
93	3rd RO Higher Service Pump				-	-	-	-		
94	1st Stage Membrane Replacement				-	-	-	-		
95	Storage Tank - Maintenance & Repair - Wilson Rd. (ARPA)				-	300,000	300,000	300,000	-	
96	Replacement of Galvanized Water Line				-	50,000	-			
97	Water Main on McGruder				-	-	-	-		
98	Water Main Replacement - Sykes Ct. (ARPA)				-	-	-	-		
99	Water Main Replacement - Main St (ARPA)				-	-	500,000	-		
100	Membrane Replacement				-	30,000	-	-		
101	Lead and Copper Removal (total TBD)				-	100,000	100,000	100,000		

APPENDIX 1. WATER PROJECTIONS

	A	B	C	D	E	F	G	H	I	J
1	Town of Smithfield									
2	Water Fund									
3	Final March 2025									
4		FY 23	FY24 Actual (Unaudited)	FY 25	FY 26	FY 27	FY 28	FY 29		
5		Actual		Budget	Projected	Projected	Projected	Projected		Notes and Assumptions
102	2nd RO Skid (\$500,000 ARPA)			-	200,000	200,000	200,000	200,000		
103	Total Capital Projects	338,245	48,826	125,000	730,000	750,000	1,230,000	700,000		
104										
105	Total Water Expenditures	\$ 3,159,862	\$ 2,619,798	\$ 2,536,706	\$ 3,378,131	\$ 3,260,555	\$ 3,841,372	\$ 3,304,111		
106										
107	Total Revenue minus Total Expenses	\$ (34,887)	\$ (488,701)	\$ 26,552	\$ (337,998)	\$ (126,129)	\$ (110,926)	\$ 85,271		
108										
109										
110										
111										
112	Operating Revenue Compared to Operating Expenses									
113	Operating Revenue	\$ 1,720,002	\$ 1,450,465	\$ 1,836,193	\$ 2,195,685	\$ 2,284,955	\$ 2,375,951	\$ 2,529,863		this does not include the debt service fees, Availability fees or ARPA \$
114	Operating Expenses	2,547,037	2,240,972	2,081,706	2,191,535	2,287,318	2,388,122	2,494,267		this does not include CIP or debt
115	Net	\$ (827,035)	\$ (790,507)	\$ (245,513)	\$ 4,150	\$ (2,364)	\$ (12,171)	\$ 35,596		
116										
120										
121	Analysis of Reserve Funds									
122	Water Capital Escrow Fund (Availability Fees and Pro Rata Fees)									
123	Beginning Balance		\$ 864,704	\$ 1,203,824	\$ 1,253,824	\$ 1,081,524	\$ 889,224	\$ 716,924		
124	Use of ARPA Funds		\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 700,000	\$ 200,000		
125	Additions (Water Avail Fees)		\$ 339,120	\$ 175,000	\$ 357,700	\$ 357,700	\$ 357,700	\$ 357,700		
126	Uses of Funds (for Capital Expenses)		\$ -	\$ (125,000)	\$ (730,000)	\$ (750,000)	\$ (1,230,000)	\$ (700,000)		
127	Ending Balance		\$ 1,203,824	\$ 1,253,824	\$ 1,081,524	\$ 889,224	\$ 716,924	\$ 574,624		
128										
129	Debt Service Fee									
130	Beginning Balance		\$ 961,749	\$ 865,066	\$ 806,090	\$ 625,542	\$ 683,377	\$ 746,222		
131	Additions		\$ 233,317	\$ 271,024	\$ 276,048	\$ 281,072	\$ 286,095	\$ 291,119		
132	Uses of Funds (for Debt Service Expenses)		\$ (330,000)	\$ (330,000)	\$ (456,596)	\$ (223,237)	\$ (223,250)	\$ (109,844)		2020A-2 - debt is retired in FY33 - \$ 1.13 outstanding at end of FY29
133	Ending Balance		\$ 961,749	\$ 865,066	\$ 806,090	\$ 625,542	\$ 683,377	\$ 746,222	\$ 927,497	
134										
135										
136	Comparison of Current and Projected Water Bills		FY24	FY 25	FY 26	FY 27	FY 28	FY 29		
137										
138	Rate:		\$ 6.75	\$ 7.00	\$ 8.50	\$ 8.75	\$ 9.00	\$ 9.50		
139	Debt Service Fee		\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47		
140										
	Bi-Monthly Bills for Select Usage									
141	Gallons Per Billing Period:									
142	6,000		\$ 51.97	\$ 53.47	\$ 62.47	\$ 63.97	\$ 65.47	\$ 68.47		
143	8,000		\$ 65.47	\$ 67.47	\$ 79.47	\$ 81.47	\$ 83.47	\$ 87.47		
144	10,000		\$ 78.97	\$ 81.47	\$ 96.47	\$ 98.97	\$ 101.47	\$ 106.47		
145										
	Increase to Bi-Monthly Bill									
146	6,000		\$ 1.50	\$ 9.00	\$ 1.50	\$ 1.50	\$ 3.00			
147	8,000		\$ 2.00	\$ 12.00	\$ 2.00	\$ 2.00	\$ 4.00			
148	10,000		\$ 2.50	\$ 15.00	\$ 2.50	\$ 2.50	\$ 5.00			

APPENDIX 2. SEWER PROJECTIONS

	A	B	C	D	E	F	G	H	I	J
1	Town of Smithfield									
2	Sewer Fund									
3	revised Nov 2024									
4		FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29		
5		Actual	Actual (Unaudited)	Budget	Projected	Projected	Projected	Projected		
6	SEWER REVENUES								Notes and Assumptions	
7	Volume Charges:									
8	Estimated New Connections Per Year			73	73	73	73	73	estimated connections per year	
9	Current/Projected Rate (\$ per 1,000 gal.)	\$ 3.74	\$ 3.99	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00		
10										
11	Projected Rate Increase:			6.7%	50.4%	0.0%	0.0%	0.0%		
12	Sewer Charges	\$ 765,889	\$ 654,255	\$ 778,000	\$ 1,183,906	\$ 1,204,930	\$ 1,225,954	\$ 1,246,978		
13	Sewer Sales from New Customers			\$ 13,981	\$ 21,024	\$ 21,024	\$ 21,024	\$ 21,024	assumes 8,000 gallons per bi-monthly billing period	
14	Sewer Compliance Fees									
15	Estimated New Connections Per Year			73	73	73	73	73	estimated connections per year	
16	Projected Rate Increase:			0.0%	0.0%	0.0%	0.0%	0.0%		
17	Current/Projected Sewer Compliance Fees(\$ Bi-Monthly)	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62		
18	Sewer Compliance Fee	418,419	365,520	408,125	416,281	424,436	432,592	440,747		
19	Sewer Compliance Fee - New Customers			8,156	8,156	8,156	8,156	8,156		
20	Availability Fee and Pro Rata Fees:									
21				0.0%	0.0%	0.0%	0.0%	0.0%		
22		\$ 5,300	\$ 5,320	\$ 5,320	\$ 5,320	\$ 5,320	\$ 5,320	\$ 5,320		
23	Availability Fees (including Pro Rata Fees)	263,680	460,580	300,760	388,360	388,360	388,360	388,360		
24	Connection Fees	101,120	139,140	115,340	115,340	115,340	115,340	115,340	\$1580 *73	
25	Interest Revenue	9,169	41,616	93,750	70,000	70,000	70,000	70,000		
26	ARPA Funding	369,162	-	-	-	-	-	-		
27	Appropriated Fund Balance	75,826	-	328,301	-	-	-	-		
28	Total Sewer Revenue	\$ 2,003,264	\$ 1,666,411	\$ 2,051,733	\$ 2,208,386	\$ 2,237,565	\$ 2,266,745	\$ 2,295,925		
29										
30	SEWER EXPENSES									
31	Salaries	\$ 307,302	\$ 290,815	\$ 401,493	\$ 417,553	\$ 434,255	\$ 451,625	\$ 469,690	4.0% increase per year	
32	FICA	22,026	21,521	32,120	34,690	37,465	40,462	43,699	8.0% of salaries	
33	VSRS	8,247	30,574	37,877	39,013	40,184	41,389	42,631	3.0% increase per year	
34	Health	39,314	30,017	51,302	56,432	62,075	68,283	75,111	10.0% increase per year	
35	VAC Truck Repairs / Maintenance	2,131	4,380	5,000	5,150	5,305	5,464	5,628	3.0% increase per year	
36	Audit	8,000	9,175	8,750	9,013	9,283	9,561	9,848	3.0% increase per year	
37	Legal	5,152	7,300	10,000	10,300	10,609	10,927	11,255	3.0% increase per year	
38	Professional Fees	13,760	1,619	40,000	41,200	42,436	43,709	45,020	3.0% increase per year	
39	Contractual	3,998	4,583	4,500	4,635	4,774	4,917	5,065	3.0% increase per year	
40	HRPDC sewer programs	1,170	788	812	836	861	887	914	3.0% increase per year	
41	Data Processing	13,173	17,001	15,000	15,450	15,914	16,391	16,883	3.0% increase per year	
42	Utilities	44,447	46,269	50,000	51,500	53,045	54,636	56,275	3.0% increase per year	
43	Communications	10,160	12,086	13,000	13,390	13,792	14,205	14,632	3.0% increase per year	
44	SCADA Expenses	-	-	15,000	15,450	15,914	16,391	16,883	3.0% increase per year	
45	Insurance	17,908	20,082	19,000	19,570	20,157	20,762	21,385	3.0% increase per year	
46	Materials and Supplies	41,374	40,534	64,000	65,920	67,898	69,935	72,033	3.0% increase per year	
47	Travel and Training	2,011	842	5,000	5,150	5,305	5,464	5,628	3.0% increase per year	
48	Miscellaneous	414	233	1,200	1,236	1,273	1,311	1,351	3.0% increase per year	
49	Dues and Subscriptions	102	146	200	206	212	219	225	3.0% increase per year	
50	Bank Charges	-	40	50	52	53	55	56	3.0% increase per year	
51	Equipment Expenses	51	-	60,000	61,800	63,654	65,564	67,531	3.0% increase per year	
52	Maintenance and Repairs	104,491	204,064	174,642	179,881	185,278	190,836	196,561	3.0% increase per year	
53	Fuel	11,710	11,676	15,000	15,450	15,914	16,391	16,883	3.0% increase per year	
54	Vehicle Maintenance	6,787	10,394	5,000	5,150	5,305	5,464	5,628	3.0% increase per year	
55	Uniforms	4,902	5,603	3,500	3,605	3,713	3,825	3,939	3.0% increase per year	
56	Pump Replacement and Conditioning	136,328	102,637	142,762	148,472	154,411	160,588	167,011	4.0% increase per year	
57	ARPA	195,185	37,416	37,416	37,416	37,416	37,416	37,416		
58	Debt Service									
59	Loan 8745								paid off in '29	
60	VAC truck								paid off in '26	
61	Bad Debt Expenses	2,070	-	-	-	-	-	-		

APPENDIX 2. SEWER PROJECTIONS

	A	B	C	D	E	F	G	H	I	J
1	Town of Smithfield									
2	Sewer Fund									
3	revised Nov 2024									
4		FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29		
5		Actual	Actual	Budget	Projected	Projected	Projected	Projected		
62	Depreciation Expenses	492,639	-	-	-	-	-	-		
63	Capital Expenditures	489,803	82,247	575,000	540,000	485,000	375,000	345,000		
64	Total Sewer Expenditures	\$ 2,134,312	\$ 998,838	\$ 1,987,624	\$ 1,928,829	\$ 1,822,457	\$ 1,762,635	\$ 1,767,178		
65										
66	Total Revenue Minus Total Expenses	\$ (131,048)	\$ 667,573	\$ 64,108	\$ 279,557	\$ 415,108	\$ 504,110	\$ 528,747		
67										
68	Operating Revenue Compared to Operating Expenses									
69	Operating Revenue	\$ 1,321,166	\$ 835,011	\$ 1,329,372	\$ 1,390,270	\$ 1,411,294	\$ 1,432,318	\$ 1,453,342	this does not include compliance fee or avail. fees	
70	Operating Expenses	1,151,870	909,797	1,412,624	1,388,829	1,337,457	1,387,635	1,422,178	this does not include CIP, does include debt service	
71	Net	\$ 169,296	\$ (74,785)	\$ (83,252)	\$ 1,441	\$ 73,837	\$ 44,683	\$ 31,164		
72										
76										
77	Analysis of Reserve Funds									
78	Sewer Capital Escrow Fund (Availability Fees and Pro Rata Fees)									
79	Beginning Balance	\$ 1,429,319	\$ 1,889,899	\$ 1,995,659	\$ 2,324,019	\$ 2,572,379	\$ 2,930,739			
80	Additions	460,580	300,760	388,360	388,360	388,360	388,360			
81	Uses of Funds (for Capital Expenses)									
82	Milton Way PS Controls and Panel Replacement	\$ -	\$ -	\$ -	\$ (110,000)	\$ -	\$ -	\$ -		
83	Vehicle Replacement	\$ -	\$ (25,000)	\$ -	\$ -	\$ (30,000)	\$ -	\$ -		
84	Antenna Towers	\$ -	\$ (60,000)	\$ (60,000)	\$ -	\$ -	\$ -	\$ -		
85	Pump Station Fence Replacements	\$ -	\$ -	\$ -	\$ (30,000)	\$ -	\$ -	\$ -		
86	SCADA Radio Replacement	\$ -	\$ (110,000)	\$ -	\$ -	\$ -	\$ -	\$ -		
87	Ending Balance	\$ 1,889,899	\$ 1,995,659	\$ 2,324,019	\$ 2,572,379	\$ 2,930,739	\$ 3,319,099			
88										
89		FY24	FY 25	FY 26	FY 27	FY 28	FY 29			
90	Sewer Compliance									
91	Beginning Balance	\$ 3,574,172	\$ 3,939,692	\$ 3,975,973	\$ 3,920,409	\$ 4,033,001	\$ 4,153,748			
92	Additions	\$ 365,520	\$ 416,281	\$ 424,436	\$ 432,592	\$ 440,747	\$ 448,903			
93	Uses of Funds (HRSD Programs):									
94	Bypass Pump	\$ -	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (170,000)			
95	Other Pump Station Projects									
96	Manhole Inspections and Rehab	\$ -	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)			
97	Lining of Gravity Sewer Pipes	\$ -	\$ (50,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)			
98	Plaza Pump Station Upgrades	\$ -	\$ (110,000)	\$ -	\$ -	\$ -	\$ -			
99	Rising Star Pump Station Rehab	\$ -	\$ -	\$ (160,000)	\$ -	\$ -	\$ -			
100	Ending Balance	\$ 961,749	\$ 3,939,692	\$ 3,975,973	\$ 3,920,409	\$ 4,033,001	\$ 4,153,748	\$ 4,282,651		
101										
102	Comparison of Current and Projected Sewer Bills									
103		FY24	FY 25	FY 26	FY 27	FY 28	FY 29			
104	Smithfield Rate	\$ 3.74	\$ 3.99	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00			
105	HRSD Rate	\$ 9.32	\$ 11.07	\$ 12.07	\$ 13.16	\$ 13.88	\$ 14.64			
106	Sewer Compliance Fee	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62			
107		Bi-Monthly Bills for Select Usage								
108	Gallons Per Billing Period:									
109	6,000	\$ 96.98	\$ 108.99	\$ 127.07	\$ 133.57	\$ 137.90	\$ 142.47			
110	8,000	\$ 123.10	\$ 139.11	\$ 163.22	\$ 171.88	\$ 177.66	\$ 183.76			
111	10,000	\$ 149.22	\$ 169.24	\$ 199.37	\$ 210.20	\$ 217.42	\$ 225.04			
112		Increase to Bi-Monthly Bill								
113	6,000	\$ 12.01	\$ 18.08	\$ 6.50	\$ 4.33	\$ 4.57				
114	8,000	\$ 16.01	\$ 24.10	\$ 8.66	\$ 5.78	\$ 6.10				
115	10,000	\$ 20.02	\$ 30.13	\$ 10.83	\$ 7.22	\$ 7.62				

TOWN COUNCIL COMMITTEES REPORT

ITEM: April Financial Statements (FORTHCOMING)

FROM: Laura Ross, Treasurer

TOWN COUNCIL COMMITTEES REPORT

ITEM: April Cash Balances (FORTHCOMING)

FROM: Laura Ross, Treasurer

TOWN COUNCIL COMMITTEES REPORT

ATTACHMENTS:

Description	Type	Upload Date
Proposed Budget for FY 2025/2026	Public Hearing	5/15/2025
Proposed Water and Sewer Rate Changes	Public Hearing	5/15/2025



Town of Smithfield

Operating Budgets & Capital Improvements Plan

FY 25-26



Town of Smithfield

Memorandum

May 1, 2025

TO: The Honorable Mayor and Town Council

FROM: Michael Stallings, Town Manager

SUBJECT: FY 25/26 Budget Proposal

Attached you will find my budget proposal for the 2025-2026 Fiscal Year. This budget does not propose any new taxes, and it is balanced without the use of reserves.

REVENUES

Tax Rates

There are no proposed changes to the Real Estate or Personal Property Tax Rates. The Real Estate rate remains at \$0.16 per \$100 in value, and the Personal Property rate remains at \$1.00 per \$100 in value.

There are no proposed increases in any other taxes either.

Other Fees

There are no proposed fee increases contained within this year's budget proposal.

Interest Income

The other noticeable change you will see in this year's budget as compared to last year is the sizable increase in interest income. This is due to the work that our Treasurer is doing with investments. As we have made a significant shift in how we handle our cash reserves, we are realizing an increase in interest income.

EXPENSES

Salary Adjustments

This budget proposal contains a salary increase of 4%. We have made some additional adjustments in public safety to remain competitive with our local market.

New Positions

There are no new positions proposed in this year's budget.

Health Insurance

This is the biggest change to the Town's operating budgets. Our current health insurance carrier proposal came back with a 38% increase in rates (an increase of \$267,914 to the Town and \$66164 to employees). As we normally do, we evaluated all of our options for health coverage. The most favorable option is to join The Local Choice (TLC). TLC is a pool established by the State of Virginia that governmental entities can join. Currently, TLC provides coverage through Anthem, our existing carrier. Going with TLC will still be an increase to both employees and the Town, but a far smaller increase of \$108,326 to the Town and \$38,504 to employees.

Property/Liability Insurance

In previous budgets the cost of property and liability insurance was included in the individual department's budget. This year, I have consolidated the total cost of insurance into one line item in the Non-Departmental portion of our budget. This makes it much easier to see the total cost of our annual insurance policy.

Strategic Planning Initiatives

As Town Council updates its Strategic Plan, we anticipate that there will be expenses associated with the work plan to put the plan into action. As such, I have allocated \$50,000 in the FY 25-26 to fund the implementation of Town Council's vision. These funds may be used to fund consultants, staff, or other initiatives that Council approves to help move its vision forward.

Water and Sewer Funds

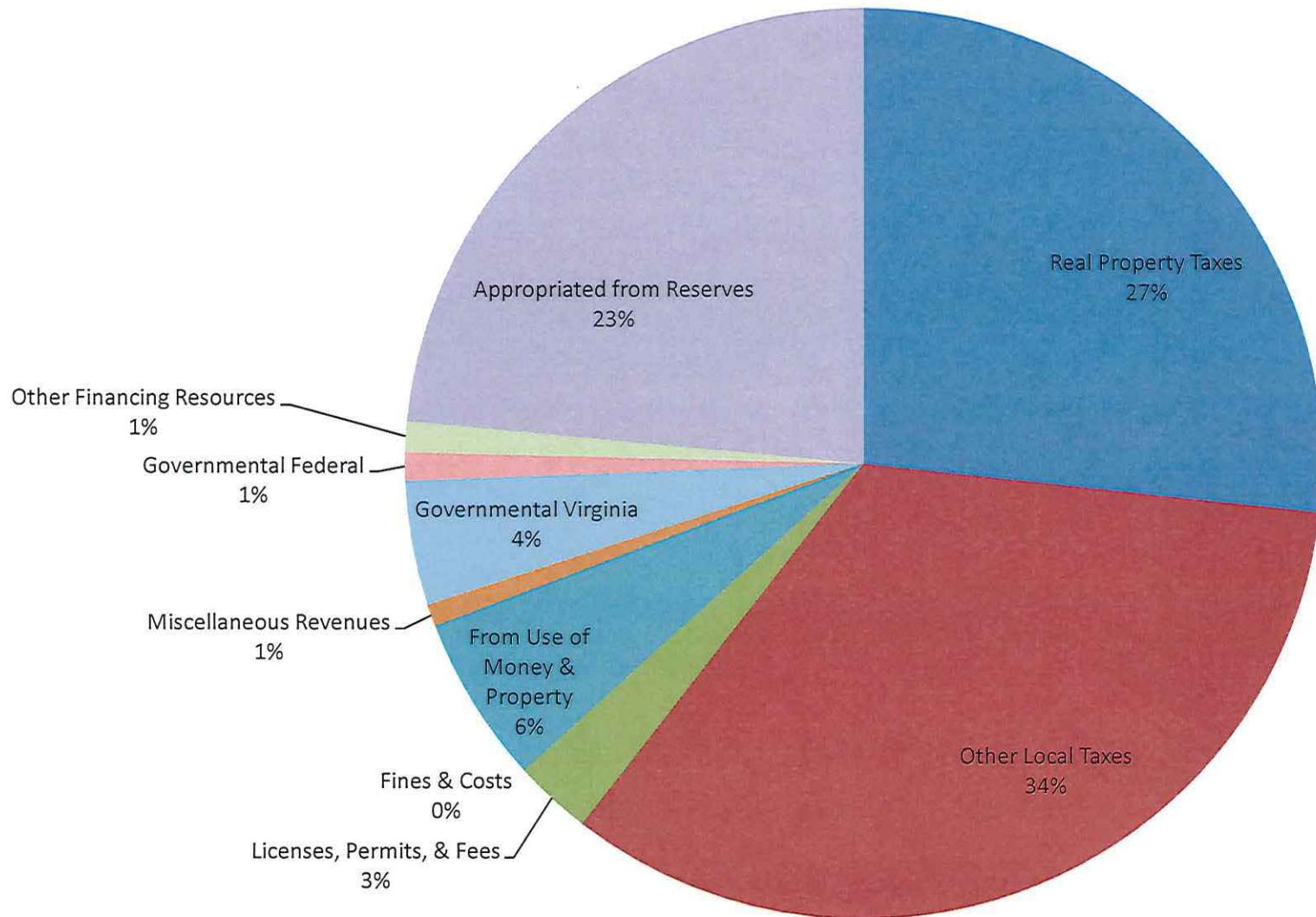
The Town recently had a water and sewer rate study done. The consultants evaluated current rates, current usage, financial position, as well as the current and future needs of both the Water and Sewer systems. The study recommended a water rate of \$8.50 per 1,000 gallons and a sewer rate of \$6.00 per 1,000 gallons. There are no other fee increases in the Water or Sewer Fund.

Adoption Schedule

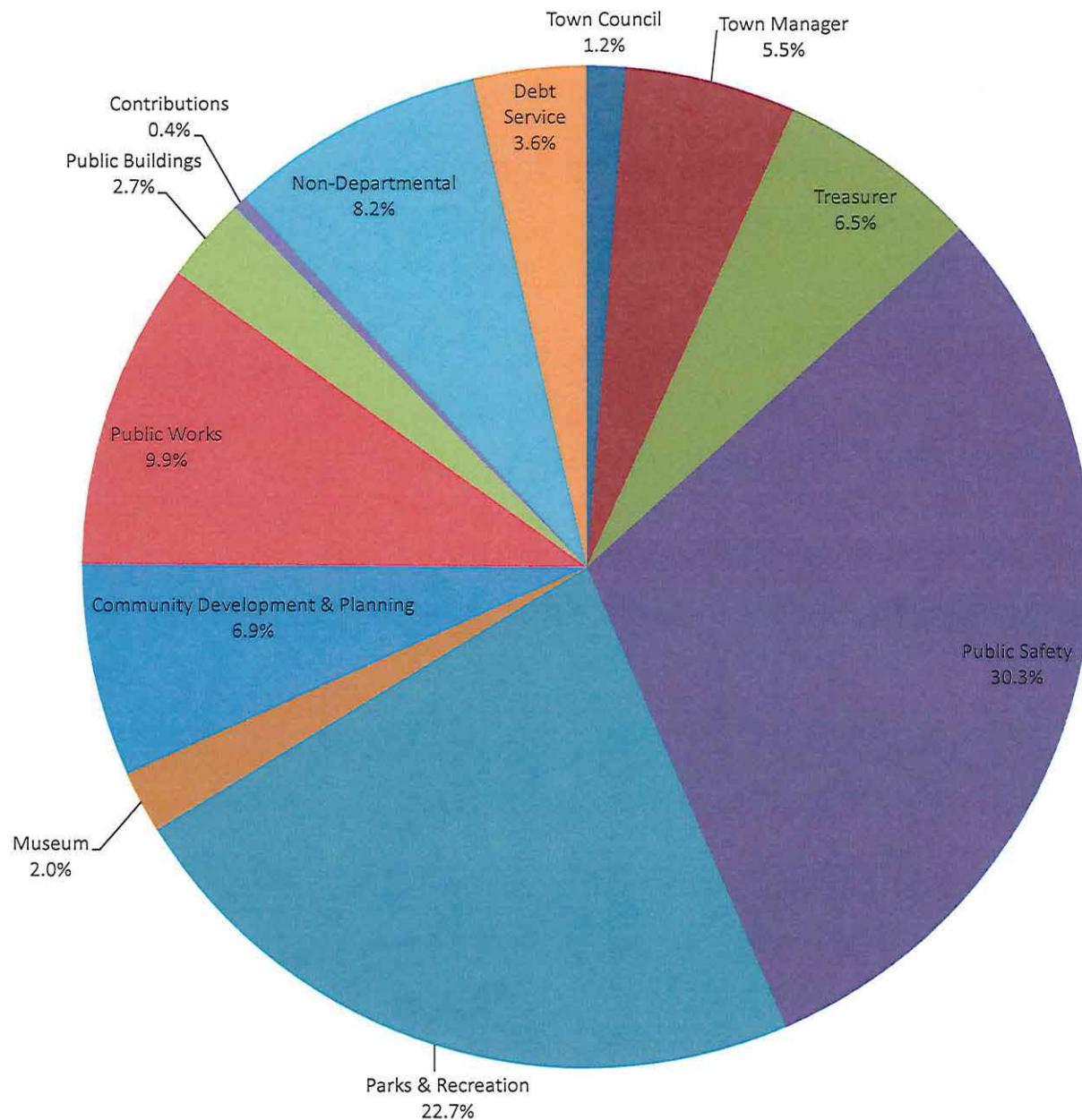
The FY25-26 budget proposal will be on Town Council's agenda at its May 6th meeting for discussion and any questions that you may have. The Town Council will hold a public hearing on the budget proposal after its May 19th Committee Meetings at 6:30 P.M. Adoption of the budget will be on the June 3rd Town Council meeting agenda.

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

Where The Money Comes From



Where The Money Goes



TOWN OF SMITHFIELD
FY 2026 BUDGET SUMMARY GENERAL FUND

Department	REVENUES	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Budget	Actual	Budget	Actual	Budget	Budget	
Real Property Taxes	3,383,335.00	3,461,519.59	3,466,580.00	4,563,317.94	3,918,280.00		3,994,100.00
Other Local Taxes	4,576,411.00	4,655,874.25	4,635,893.00	4,743,916.00	4,872,700.00		5,042,500.00
Licenses, permits, & fees	317,606.00	334,613.46	326,060.00	526,588.00	371,500.00		411,500.00
Fines & Costs	47,205.00	32,734.24	47,000.00	37,572.00	50,000.00		45,000.00
From Use of Money & Property	437,448.00	464,174.61	429,675.00	840,995.00	902,400.00		886,700.00
Miscellaneous Revenues	129,409.00	274,129.07	129,500.00	151,537.04	130,000.00		115,000.00
Governmental Virginia	702,080.00	863,370.98	618,654.00	673,661.73	649,169.00		659,738.00
Governmental Federal	1,784,985.00	1,058,745.71	429,344.00	5,426.00	153,000.00		153,000.00
Other financing sources	175,000.00	169,886.98	175,000.00	24,500.00	175,000.00		165,000.00
Appropriated from Reserves	-	-	-	-			3,507,597.00
TOTAL REVENUES	11,553,479.00	11,315,050.89	10,257,706.00	11,567,513.71	11,222,049.00		14,980,135.00
Department	EXPENSES	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Budget	Actual	Budget	Actual	Budget	Budget	
Town Council	194,333.00	223,127.52	194,623.00	178,000.69	212,425.00		186,925.00
Town Manager	552,218.00	522,345.34	676,144.00	677,171.14	799,835.00		808,411.00
Treasurer	880,159.00	727,590.42	870,938.00	915,852.64	880,428.00		984,336.00
Public Safety	3,704,055.00	3,118,264.98	3,795,077.00	2,926,163.38	4,184,628.00		4,545,096.00
Parks & Recreation	2,088,374.00	1,544,490.95	1,326,339.00	1,785,516.88	1,769,372.00		3,401,217.00
Museum	234,838.00	254,206.41	247,154.00	269,055.00	274,511.00		294,681.00
Community Development & Planning	1,720,748.73	591,291.44	680,560.00	609,693.40	1,004,981.00		1,031,094.00
Public Works	3,459,890.00	1,757,867.66	981,960.00	645,074.00	1,025,687.00		1,483,292.00
Public Buildings	802,004.00	480,797.68	714,504.00	379,016.00	455,877.00		409,752.00
Contributions	80,527.00	73,297.00	67,755.00	66,105.00	67,024.00		66,510.00
Non-Departmental	1,573,528.60	80,000.00	80,000.00	-	80,000.00		1,228,832.00
Debt Service	564,610.00	524,855.29	565,985.00	490,474.00	467,281.00		539,929.00
Contingency	-	85,761.00	85,761.00	18,456.25	91,036.00		-
TOTAL EXPENSES	15,855,285.33	9,983,895.69	10,266,800.00	8,960,578.38	11,313,085.00		14,980,135.00
NET INCOME/(LOSS)	(4,301,806.33)	1,331,155.20	(9,094.00)	2,606,935.33	(91,036.00)		-

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
REAL PROPERTY TAXES							
Real Estate - Current	03-100-311010-0000-30001	2,132,347.00	2,190,514.17	2,144,980.00	3,344,285.00	2,524,950.00	2,600,000.00
Real Estate - Current Tax Relief for the Elderly/Veterans	03-100-311010-0000-30001	79,029.00	91,485.48	79,000.00	-	85,000.00	85,000.00
Real Estate - Delinquent	03-100-311010-0000-30002	20,000.00	31,178.59	20,000.00	33,821.00	25,000.00	-
Public Service-Real Estate Current	03-100-311020-0000-30001	35,850.00	33,375.02	33,000.00	36,860.94	43,000.00	44,000.00
Public Service-Personal Property Current	03-100-311020-0000-30001	109.00	-	100.00	-	130.00	100.00
Personal Property - Current	03-100-311030-0000-30001	1,038,500.00	1,005,133.40	1,117,500.00	1,040,075.00	1,162,200.00	1,210,000.00
Personal Property - Delinquent	03-100-311030-0000-30002	22,500.00	49,750.25	22,000.00	47,926.00	25,000.00	-
Penalty	03-100-311060-0000-30005	40,000.00	41,743.19	38,000.00	43,125.00	38,000.00	40,000.00
Interest	03-100-311060-0000-30006	15,000.00	18,006.66	12,000.00	17,225.00	15,000.00	15,000.00
Miscellaneous Receipts Over-Short	03-100-311060-0000-30007	-	332.83	-	-	-	-
Total Real Property Taxes		3,383,335.00	3,461,519.59	3,466,580.00	4,563,317.94	3,918,280.00	3,994,100.00
OTHER LOCAL TAXES							
Sales Tax	03-100-312010-0000-30009	661,481.00	527,949.00	701,169.00	584,070.00	700,000.00	770,000.00
Utility Tax	03-100-312020-0000-31201	191,963.00	188,550.00	197,000.00	215,934.00	200,000.00	200,000.00
Consumption Tax	03-100-312020-0000-31202	50,097.00	39,777.00	51,000.00	44,007.00	50,000.00	45,000.00
Business Licenses	03-100-312030-0000-31208	440,760.00	573,858.89	450,000.00	518,278.00	515,000.00	520,000.00
Business Licenses Penalty	03-100-312030-0000-31209	4,045.00	17,091.22	3,500.00	4,927.00	5,000.00	5,000.00
Business Licenses Interest	03-100-312030-0000-31210	800.00	7,418.36	700.00	1,818.00	1,000.00	1,000.00
Peg Channel Capital Fee	03-100-312040-0000-30054	1,733.00	1,598.80	1,700.00	1,423.00	1,700.00	1,500.00
Bank Franchise Tax	03-100-312040-0000-31203	153,519.00	134,572.00	153,000.00	156,154.00	150,000.00	156,000.00
Vehicle License	03-100-312050-0000-32020	235,000.00	256,705.48	235,000.00	238,546.00	245,000.00	245,000.00
Cigarette Tax	03-100-312080-0000-31204	211,500.00	183,182.50	211,000.00	176,197.00	200,000.00	175,000.00
Transient Occupancy Tax	03-100-312101-0000-31205	260,859.00	300,327.00	260,859.00	319,334.00	325,000.00	320,000.00
Meals Tax-4.25%	03-100-312110-0000-31211	1,607,965.00	1,646,894.00	1,610,965.00	1,688,595.00	1,700,000.00	1,785,000.00
Meals Tax-2%	03-100-312110-0000-31212	756,689.00	775,950.00	760,000.00	794,633.00	780,000.00	819,000.00
Total Other Local Taxes		4,576,411.00	4,655,874.25	4,635,893.00	4,743,916.00	4,872,700.00	5,042,500.00
TOTAL LOCAL TAX REVENUE		7,959,746.00	8,117,383.84	8,102,473.00	9,307,233.94	8,790,980.00	9,036,600.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
PERMITS, FEES & LICENSES							
Permits & Other Licenses	03-100-313030-0000-30018-multi	40,496.00	51,139.00	42,000.00	62,400.00	45,000.00	50,000.00
Inspection Fees-Subdivision	03-100-313030-0000-30030	43,500.00	27,020.12	50,000.00	134,277.00	70,000.00	70,000.00
Administrative Collection Fees-DMV Stops	03-100-311070-0000-31307	12,000.00	12,735.27	12,000.00	14,250.00	12,000.00	12,000.00
Refuse Collection Fee	03-100-313030-0000-30038	218,960.00	228,549.07	218,960.00	309,431.00	240,000.00	275,000.00
WC Dog Park Registration Fees	03-100-313030-0000-30043	650.00	595.00	600.00	60.00	-	-
Consultant Review Fees	03-100-313030-0000-30028	2,000.00	14,575.00	2,500.00	6,170.00	4,500.00	4,500.00
Total Permits, Fees & Licenses		317,606.00	334,613.46	326,060.00	526,588.00	371,500.00	411,500.00
FINES & FORFEITURES							
Fines & Costs	03-100-314010-0000-30055	47,205.00	32,734.24	47,000.00	37,572.00	50,000.00	45,000.00
Total Fines & Forfeitures		47,205.00	32,734.24	47,000.00	37,572.00	50,000.00	45,000.00
REVENUE FROM USE OF MONEY & PROPERTY							
General Fund Interest	03-100-315010-0000-31501	30,000.00	55,776.15	25,000.00	413,416.00	490,600.00	475,000.00
Rentals	03-100-315020-0000-30110	62,658.00	61,898.63	62,000.00	63,234.00	65,000.00	65,000.00
Smithfield Center Rentals	03-100-315020-0000-30111	178,000.00	187,920.96	185,000.00	194,395.00	190,000.00	190,000.00
Windsor Castle Revenue (includes Manor House, Park Impact, Vendor)	03-100-315020-0000-30119	78,000.00	62,371.61	78,000.00	71,380.00	75,000.00	75,000.00
Sports Complex Rentals	03-100-315020-0000-30120	33,075.00	33,140.96	33,075.00	32,274.00	33,000.00	33,000.00
Park Impact Fees	03-100-315020-0000-30118	-	-	-	-	-	-
Kayak Rentals	03-100-315020-0000-30015	13,000.00	10,040.65	5,000.00	3,377.00	7,500.00	7,500.00
Special Events	03-100-315020-0000-30013, 3001	20,000.00	22,731.00	20,000.00	33,576.00	20,000.00	20,000.00
Fingerprinting Fees	03-100-318990-0000-30048	100.00	100.00	100.00	650.00	200.00	100.00
Museum Admissions	03-100-315020-0000-30115	8,455.00	10,630.00	8,400.00	10,492.00	8,000.00	8,000.00
Museum Gift Shop Sales	03-100-318990-0000-30016	13,000.00	18,719.65	12,000.00	16,479.00	12,000.00	12,000.00
Museum Programs/Lecture Fees	03-100-318990-0000-30017	660.00	345.00	600.00	1,222.00	600.00	600.00
Lease of Land	03-100-315020-0000-30017	500.00	500.00	500.00	500.00	500.00	500.00
Total Revenue from use of money and property		437,448.00	464,174.61	429,675.00	840,995.00	902,400.00	886,700.00
MISCELLANEOUS							
Other Revenue	03-100-318990-0000-31105	3,529.00	4,093.46	3,500.00	9,885.00	4,000.00	4,000.00
Virginia Municipal Group Safety Grant	03-100-318990-0000-31110	4,000.00	1,983.03	4,000.00	5,214.00	4,000.00	4,000.00
Contributions-Museum	03-100-318990-0000-31632	91,880.00	2,710.00	92,000.00	101,528.04	92,000.00	92,000.00
Contributions-Public Ball Fields	03-100-318990-0000-31635	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	15,000.00
Sale of Equipment/Buildings	03-100-341020-0000-31405	-	235,342.58	-	4,910.00	-	-
Total Miscellaneous Revenue		129,409.00	274,129.07	129,500.00	151,537.04	130,000.00	115,000.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
REVENUE FROM THE COMMONWEALTH							
Law Enforcement	03-100-322010-0000-34011	179,664.00	196,514.00	179,664.00	207,743.00	205,810.00	215,179.00
Litter Control Grant	03-100-322010-0000-34010	3,385.00	5,343.15	3,300.00	6,989.00	3,300.00	4,000.00
Communications Tax	03-100-322010-0000-34008	158,412.00	164,247.00	150,000.00	154,349.00	150,000.00	150,000.00
Rolling Stock	03-100-322010-0000-34001	45.00	18.72	45.00	19.00	45.00	45.00
Rental Tax	03-100-322010-0000-34002	6,229.00	5,591.56	6,300.00	7,120.00	6,300.00	6,800.00
PPTRA State Revenue	03-100-322010-0000-34014	240,795.00	240,794.89	240,795.00	240,795.00	240,795.00	240,795.00
Fire Programs	03-100-322010-0000-34017	34,050.00	34,235.00	34,050.00	38,419.00	38,419.00	38,419.00
VCA Grant	03-100-322010-0000-34012	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Urban Fund Projects	03-100-322010-0000-34005						
Benns Church/Route 258/Route 10 Bypass intersection	03-100-322010-0000-34020		211,124.49				
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-322010-0000-34020	75,000.00	1,002.17		13,727.73		
Total State Revenue		702,080.00	863,370.98	618,654.00	673,661.73	649,169.00	659,738.00
REVENUE FROM THE FEDERAL GOVERNMENT							
ARPA Revenues		1,769,000.00	1,035,285.64	413,344.00	-	-	-
Federal Highway Grant				-	-	136,000.00	136,000.00
Law Enforcement	03-100-331010-0000-35003	15,985.00	19,451.37	16,000.00	5,426.00	17,000.00	17,000.00
Urban Fund Projects							
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-331010-0000-35008	-	4,008.70	-	-	-	-
Total Federal Revenue		1,784,985.00	1,058,745.71	429,344.00	5,426.00	153,000.00	153,000.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
OTHER FINANCING SOURCES							
Other Financing Sources-Capital Lease Acquisition Bond Proceeds	03-100-341040-0000-39004	175,000.00	169,888.98	175,000.00	24,500.00	175,000.00	165,000.00
Total Other Financing Sources		175,000.00	169,888.98	175,000.00	24,500.00	175,000.00	165,000.00
APPROPRIATED FROM RESERVES							
TOTAL GENERAL FUND REVENUES		\$ 11,553,479.00	\$ 11,315,050.89	\$ 10,257,706.00	\$ 11,567,513.71	\$ 11,222,049.00	\$ 14,980,135.00

Town Council

Town Council is the legislative and policy making body of the Town government. It is vested with all the authority specified by the State Constitution, applicable State laws, and the Town Charter. Council acts by the adoption of ordinances, resolutions, or motions.

The citizens of the Town of Smithfield elect the seven members of Council in elections that take place every two years in November – the even numbered years. The Mayor is elected by vote of the members of Council. The Mayor and Council serve four-year terms that overlap.

The following is a listing of the Mayor and members of Council:

Michael G. Smith	Mayor
Bill Harris	Vice Mayor
Mary Ellen Bebermeyer	Councilwoman
Jeff Brooks	Councilman
Steven G. Bowman	Councilman
Valerie Butler	Councilwoman
Darren Cutler	Councilman

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

TOWN COUNCIL

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries and Wages	04-100-411010-0000-41100	44,000.00	46,520.00	44,000.00	41,905.00	44,000.00	44,000.00
Fica & Medicare Benefits	04-100-411010-0000-42100	3,423.00	3,712.39	3,423.00	3,289.10	3,425.00	3,425.00
Legal Fees	04-100-411010-0000-43150	40,000.00	36,915.09	40,000.00	35,393.40	50,000.00	50,000.00
Update Town Charter & Code	04-100-411010-0000-43151	5,000.00	1,175.00	5,000.00	2,704.70	4,500.00	4,000.00
Professional Services	04-100-411010-0000-43152	5,000.00	(1,300.00)	5,000.00	5,000.00	5,000.00	5,000.00
Public Defender Fees	04-100-411010-0000-43153	3,000.00	4,920.00	3,000.00	6,038.00	4,500.00	6,000.00
Election Expense	04-100-411010-0000-43170	-	1,368.36	-	-	2,000.00	-
Maintenance contracts	04-100-411010-0000-43320	4,200.00	4,151.88	4,200.00	3,461.91	4,500.00	4,500.00
Advertising	04-100-411010-0000-43600	25,000.00	28,480.22	25,000.00	25,565.10	30,000.00	30,000.00
Insurance	04-100-411010-0000-45300	23,710.00	22,340.00	24,000.00	21,561.20	24,000.00	-
Travel & Training	04-100-411010-0000-45500	10,000.00	9,622.59	10,000.00	8,253.28	10,000.00	10,000.00
Council Approved Items	04-100-411010-0000-45804	5,000.00	29,973.21	5,000.00	6,327.53	5,000.00	5,000.00
Subscriptions/Memberships	04-100-411010-0000-45810	7,000.00	7,291.00	7,000.00	6,865.00	7,500.00	7,500.00
Records Management maint & upgrades	04-100-411010-0000-45811	7,000.00	8,341.60	7,000.00	5,693.12	8,000.00	7,500.00
Supplies	04-100-411010-0000-46001	12,000.00	5,885.64	12,000.00	5,943.35	10,000.00	10,000.00
ARPA Expenses	04-100-411010-0000-46019	-	13,730.54	-	-	-	-
Total Town Council		194,333.00	223,127.52	194,623.00	178,000.69	212,425.00	186,925.00

Town Manager

The Town Manager's Office consists of the Town Manager, Town Clerk, Human Resources Director, Human Resources Administrative Assistant, Safety Officer, Records Management Assistant and Office Aid.

The Town Council appoints the Town Manager, and the Town Manager serves as the Town's chief executive officer. Michael Stallings is the Town Manager. He serves at the pleasure of Town Council. The Town Manager is responsible for implementing the policies established by Town Council and for the general administration of the Town. His duties include, but are not limited to the following:

- Providing Town Council with recommendations on programs, policies, and services for Council's consideration.
- The enforcement of the Town Code and all other ordinances enacted by the Town Council.
- Providing the Town Council and other Town boards and commissions advice and support.
- Attendance and participation in all Town Council meetings.
- To make all contracts on behalf of the Town pursuant to a resolution or an ordinance of the Council.

The Town Council appoints the Town Clerk. Lesley King is the Town Clerk. As the Town Clerk, she is responsible for maintaining the Town's official records and the records retention schedule for all the Town's records according to the Library of Virginia. Specifically, she is responsible for maintaining the records of the Town Council. Her duties include, but are not limited to the following:

- Preparing agendas for monthly Town Council committees and Town Council meetings.
- Attendance at all Town Council meetings to record Council actions.
- Responsible for preparing all meeting minutes of Town Council as well as other Town boards and commissions.
- Maintains the original copies of all ordinances, resolutions, and agreements adopted by Town Council.
- Serves as the Town's FOIA officer.
- Prepares the bi-annual Municipal Mailer to Town residents.

The office also includes a Records Management Assistant and Office Aid who assist the Town Clerk with maintaining records and transcribing meeting minutes.

The Human Resources (HR) Director works directly under the Town Manager. Ashley Rogers is the HR Director. She is responsible for the Town's risk management and safety program, benefits administration, and other HR related functions.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

TOWN MANAGER

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries and Wages	04-100-412010-0000-41100	287,883.00	282,899.51	301,250.00	299,379.73	317,250.00	329,570.00
Salaries-PT	04-100-412010-0000-41110	20,006.00	18,582.83	41,721.00	32,857.20	44,142.00	43,348.00
Salaries-OT	04-100-412010-0000-41120	3,060.00	1,513.17	3,000.00	2,134.16	3,000.00	3,000.00
Fica & Medicare Benefits	04-100-412010-0000-42100	24,876.00	20,735.24	27,380.00	22,597.64	28,912.00	29,799.00
VSRS	04-100-412010-0000-42200	28,381.00	27,709.74	29,430.00	29,427.72	31,216.00	32,539.00
Disability	04-100-412010-0000-42210	550.00	483.65	462.00	604.33	490.00	600.00
Health & Other	04-100-412010-0000-42300	51,282.00	46,084.54	48,421.00	58,296.76	61,506.00	61,302.00
Pre-Employment Test	04-100-412010-0000-42435	4,500.00	6,957.42	4,500.00	6,567.58	5,000.00	6,500.00
Employee Recognition	04-100-412010-0000-42440	5,000.00	4,080.40	10,000.00	2,297.48	10,000.00	10,000.00
Wellness Initiatives						8,237.00	8,237.00
Professional Services	04-100-412010-0000-43152	10,000.00	4,625.00	10,000.00	9,240.29	78,000.00	78,000.00
Maintenance Contracts	04-100-412010-0000-43320	2,000.00	2,368.80	2,000.00	3,236.86	3,000.00	3,000.00
Communications	04-100-412010-0000-45200	8,800.00	8,646.01	8,800.00	8,585.79	8,000.00	8,000.00
Insurance	04-100-412010-0000-45300	3,130.00	2,952.00	3,130.00	2,814.32	3,130.00	3,130.00
Travel & Training	04-100-412010-0000-45500	12,000.00	1,318.61	12,000.00	8,488.97	12,000.00	12,000.00
Other	04-100-412010-0000-45804	500.00	169.99	500.00	1,915.77	1,000.00	1,500.00
Dues & Subscriptions	04-100-412010-0000-45810	3,600.00	3,620.46	3,600.00	6,069.82	4,000.00	6,000.00
Supplies	04-100-412010-0000-46001	3,500.00	4,089.04	3,500.00	4,083.47	4,500.00	4,500.00
Computer & technology expenses	04-100-412010-0000-46005	1,500.00	3,946.11	5,000.00	3,385.27	5,000.00	5,000.00
Fuel Expense	04-100-412010-0000-46008	150.00	-	150.00	97.54	200.00	200.00
Auto Expense	04-100-412010-0000-46009	500.00	562.82	300.00	-	300.00	250.00
Shared Services-IT	04-100-412010-0000-46020	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00
Contingency	04-100-412010-0000-46021				18,456.25	34,952.00	25,936.00
Strategic Planning Initiatives	04-100-412010-0000-46022			50,000.00	15,612.20	50,000.00	50,000.00
Education Assistance						5,000.00	5,000.00
Capital Expenditures	04-100-412010-0000-48100	-	-	30,000.00	60,021.99		
- Website Redesign							
Total Town Manager		552,218.00	522,345.34	676,144.00	677,171.14	799,835.00	808,411.00

Town Treasurer

The Treasurer is appointed by Town Council and serves under the direction of the Town Manager. Customer service, revenue collection, accounting, accounts payable and cash management are the primary responsibilities of the Treasurer and her staff. Duties include billing and collecting real estate taxes, personal property taxes, business license payments and utility charges as well as financial reporting, account reconciliation, cash investments, payroll processing, annual audit, and department's budget preparation.

Technology upgrades remain a top priority for the department in FY2026. The Treasurer's Department is evaluating software options for tax collection, accounts payable, as well as other functions.

The Treasurer's Department implemented utility billing through Hampton Roads Utility Billing Services in an effort to consolidate utility bills during the 2024-25 fiscal year.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

TREASURER

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries and Wages	04-100-412410-0000-41100	437,571.00	348,003.79	445,560.00	426,846.10	462,067.00	534,662.00
Salaries-PT	04-100-412410-0000-41110	4,860.00	-	4,860.00	-	-	-
Salaries-OT	04-100-412410-0000-41120	6,564.00	6,516.18	7,173.00	7,078.08	8,360.00	8,500.00
Fica & Medicare Benefits	04-100-412410-0000-42100	35,920.00	25,305.58	36,050.00	31,995.50	37,635.00	42,430.00
VSRS	04-100-412410-0000-42200	44,199.00	33,823.16	44,300.00	39,917.47	46,857.00	53,337.00
Disability	04-100-412410-0000-42210	527.00	225.93	550.00	1,078.00	555.00	1,000.00
Health	04-100-412410-0000-42300	77,793.00	51,499.83	81,470.00	55,732.36	59,150.00	80,967.00
Audit	04-100-412410-0000-43120	16,000.00	16,000.00	17,500.00	18,350.00	39,000.00	40,700.00
Professional Services	04-100-412410-0000-43152	-	-	-	-	-	-
Service contracts	04-100-412410-0000-43320	73,250.00	135,348.68	100,000.00	178,960.48	125,000.00	125,000.00
Data Processing	04-100-412410-0000-44100	21,000.00	20,894.04	21,000.00	44,111.52	42,000.00	42,000.00
Communications	04-100-412410-0000-45200	12,000.00	8,053.68	12,000.00	7,589.09	11,000.00	8,000.00
Insurance	04-100-412410-0000-45300	2,975.00	2,804.00	2,975.00	2,673.22	2,804.00	-
Travel & Training	04-100-412410-0000-45500	12,000.00	210.75	12,000.00	2,282.91	12,000.00	12,000.00
Other	04-100-412410-0000-45804	100.00	-	100.00	133.24	500.00	500.00
Dues & Subscriptions	04-100-412410-0000-45810	1,275.00	9,809.93	1,275.00	8,910.38	1,500.00	1,500.00
Bank Charges	04-100-412410-0000-45813	700.00	773.50	700.00	585.46	800.00	1,000.00
Cigarette Tax Stamps	04-100-412410-0000-45830	3,600.00	3,407.40	3,600.00	-	3,600.00	3,500.00
Supplies	04-100-412410-0000-46001	22,000.00	21,848.63	22,000.00	29,108.46	21,000.00	21,000.00
Credit Card Processing	04-100-412410-0000-46002	325.00	875.21	325.00	-	800.00	800.00
Computer & technology expenses	04-100-412410-0000-46005	7,500.00	5,257.83	7,500.00	689.95	5,800.00	7,500.00
ARPA Expenses	04-100-412410-0000-46019	-	1,209.70	-	-	-	-
Capital Outlay	04-100-412410-0000-48100	100,000.00	35,722.60	50,000.00	59,809.42	-	-
Total Treasurer		880,159.00	727,590.42	870,938.00	915,852.64	880,428.00	984,396.00

Public Safety

The Smithfield Police Department is one of the largest departments within the Town. It is composed of twenty-seven full-time employees when fully staffed and one part-time employee. Our primary goal is to ensure public safety, maintain law and order, and provide effective and efficient services to our community while being mindful of our fiscal responsibility.

While we are the largest department within the Town the largest portion of our budget is allocated to personnel expenses, including salaries, benefits, and equipment needed to perform our duties. Investing in our officers is essential for maintaining a well-trained, motivated department. Competitive salaries and benefits are crucial in attracting and retaining qualified employees. The Department is organized into three divisions - Administrative, Patrol, and Investigations - collaborating seamlessly to ensure community safety and well-being.

Acknowledging the importance of fostering relationships with citizens to combat crime and improve quality of life, the Department has successfully managed staffing obstacles while upholding exceptional service standards. In 2023, the Department addressed over **20435 service calls**, taking appropriate police actions in each instance. Significant figures include **2627 traffic stops**, **2627 summonses issued**, **1696 warnings administered**, **220 arrests made both felony and misdemeanor**, and **over 328 investigations into various criminal offenses**. These numbers presented only reflect a portion of the hours spent while maintaining such a high degree of law enforcement presence to combat criminal activity.

Modern equipment and technology play a vital role in enhancing the department's capabilities of investigating criminal activity. This includes things such as vehicles, body worn cameras, in-car cameras, weapons, software for crime analysis and record keeping just to name a few. It is important to maintain and upgrade the technology used by the department because it enhances officers' awareness, thus improving officer and public safety. All these factors combine to work together to improve decision making to combat criminal activity. This profession is ever changing as changes occur in society therefore the department must continuously train to stay abreast with best practices which

ultimately leads to a safer community.

This narrative reflects our commitment to providing a high level of professionalism as well as police services that prioritize public safety. Our aim is to enhance our effectiveness, while fostering new relationships with the community we serve.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
POLICE DEPARTMENT							
Salaries and Wages	04-100-431100-0000-41100	1,537,835.00	1,218,787.03	1,622,770.00	1,411,771.81	1,764,269.00	1,832,216.00
Salaries OT	04-100-431100-0000-41120	262,078.00	284,616.02	262,000.00	268,626.64	298,076.00	310,000.00
Salaries-Selective Enforcement	04-100-431100-0000-41130	19,946.00	9,125.62	19,500.00	1,479.30	19,500.00	19,000.00
Salaries-Special Events	04-100-431100-0000-41140	15,385.00	19,865.57	16,500.00	32,087.07	17,792.00	20,000.00
FTO/Shift Differential	04-100-431100-0000-41150	-	15,035.00		14,142.75	14,000.00	15,000.00
Fica & Medicare Benefits	04-100-431100-0000-42100	146,820.00	110,603.18	151,400.00	128,652.52	168,159.00	174,631.00
VSRS	04-100-431100-0000-42200	155,636.00	117,965.68	160,650.00	138,306.47	178,760.00	185,635.00
Disability	04-100-431100-0000-42210	221.00	308.02	196.00	311.80	350.00	400.00
Health Insurance	04-100-431100-0000-42300	318,178.00	221,761.16	316,131.00	220,405.57	341,353.00	401,495.00
Ins. - LODA	04-100-431100-0000-42410	16,620.00	12,954.96	16,650.00	14,940.00	16,650.00	25,200.00
Professional Services	04-100-431100-0000-43152	8,040.00	4,031.36	8,000.00	-	8,000.00	5,000.00
Service Contracts	04-100-431100-0000-43320	75,000.00	38,770.28	75,000.00	45,937.48	150,000.00	200,000.00
Community Outreach	04-100-431100-0000-43352	2,500.00	3,021.51	6,000.00	5,151.33	6,000.00	6,000.00
Investigation expenses	04-100-431100-0000-44641	2,500.00	4,202.89	4,000.00	3,473.97	7,000.00	10,000.00
Communications	04-100-431100-0000-45200	50,000.00	29,637.85	50,000.00	32,033.56	50,000.00	50,000.00
Insurance	04-100-431100-0000-45300	63,170.00	59,536.00	63,170.00	62,574.79	63,200.00	
Travel & Training	04-100-431100-0000-45500	34,000.00	14,870.79	34,000.00	36,714.93	38,000.00	45,500.00
Accreditation	04-100-431100-0000-45521	-	196.55	1,000.00	845.55		
Other	04-100-431100-0000-45804	1,840.00	697.96	1,840.00	679.43	1,800.00	1,800.00
Dues & Subscriptions	04-100-431100-0000-45810	26,200.00	54,232.47	43,700.00	46,573.60	45,600.00	45,600.00
Materials & Supplies	04-100-431100-0000-46001	25,500.00	16,897.90	25,000.00	25,284.67	25,000.00	28,000.00
Computer & Technology Expenses	04-100-431100-0000-46005	13,000.00	24,362.53	18,000.00	14,262.42	19,000.00	27,000.00
Equipment	04-100-431100-0000-46006	124,900.00	151,754.60	177,151.00	206,410.53	227,200.00	227,200.00
Gas	04-100-431100-0000-46008	50,000.00	40,143.38	50,000.00	51,938.24	45,000.00	60,000.00
Vehicle Maintenance	04-100-431100-0000-46009	32,000.00	24,158.36	30,000.00	64,120.25	30,000.00	30,000.00
Radio & Equipment repairs	04-100-431100-0000-46010	2,000.00	1,422.15	2,000.00	2,326.50	2,000.00	2,500.00
Uniforms	04-100-431100-0000-46011	24,000.00	33,064.84	32,000.00	29,837.18	31,500.00	31,500.00
Tires	04-100-431100-0000-46016	5,000.00	3,040.33	11,000.00	8,893.80	9,000.00	9,000.00
COVID-19 Expenses	04-100-431100-0000-46018	24,530.00	11,259.10	-			
ARPA Expenses	04-100-431100-0000-46019	-	-	-			

Capital Outlay	04-100-431100-0000-48100	175,000.00	135,644.59	175,000.00	58,381.22	175,000.00	230,000.00
Total Police Department		3,211,899.00	2,661,967.68	3,372,658.00	2,926,163.38	3,752,209.00	3,992,677.00

FIRE DEPARTMENT

State Pass Thru	04-100-432100-0000-45623	34,050.00	34,050.00	38,419.00		38,419.00	38,419.00
Annual Fuel Contribution	04-100-432300-0000-46008	15,000.00	15,000.00	15,000.00		15,000.00	15,000.00
Capital Contribution	04-100-432300-0000-46008	19,000.00	19,000.00	19,000.00		19,000.00	19,000.00
Total Fire Department		68,050.00	68,050.00	72,419.00	-	72,419.00	72,419.00

E911 DISPATCH

E911 Dispatch shared services	04-100-432300-0000-45614	424,106.00	388,247.30	350,000.00		360,000.00	480,000.00
Total E911 Dispatch		424,106.00	388,247.30	350,000.00	-	360,000.00	480,000.00
Total Public Safety		3,704,055.00	3,118,264.98	3,795,077.00	2,926,163.38	4,184,628.00	4,545,096.00

Town of Smithfield Parks & Recreation

Parks and Recreation is a department that has grown quickly over the last several years. The town's parks and properties include the Smithfield Center, Windsor Castle Park, Manor House Events, the Luter Sports Complex, Clontz Park, Hayden's Lane, Main Street Square and scheduling of Special Events. We have 12 employees –8 are full time and 4 are part time.



Opened in 2000, this conference center has been the location for thousands of special occasions –weddings, birthdays, anniversaries, celebrations of life as well as town meetings, senior citizen events and charity fundraisers.

Completed Projects: In FY 25, updated all 3 projectors to new high lumen projectors, renovated the lobby with new tile, updated the Town Council audio system with new audio control board.

Upcoming Projects: In FY 26, we plan to change the lobby paint scheme and fixtures, add lighting to the deck and uplighting around the building, and add equipment for the livestream to continue to make it a top tier production.

Opened in 2020, The Manor House and Grounds offers the interior of the beautifully restored Manor House and outdoor grounds for weddings, anniversaries and formal dinners and the outdoor grounds has been the site for several special events, including 3 large festivals.

Completed Projects: In FY 25, we entered a contract for a professional interior cleaning service which has really lightened the load for our event team (Darlene and Amy).

Upcoming Projects: In FY 26, we plan to add chair rentals for outdoor use for wedding ceremonies and other events.

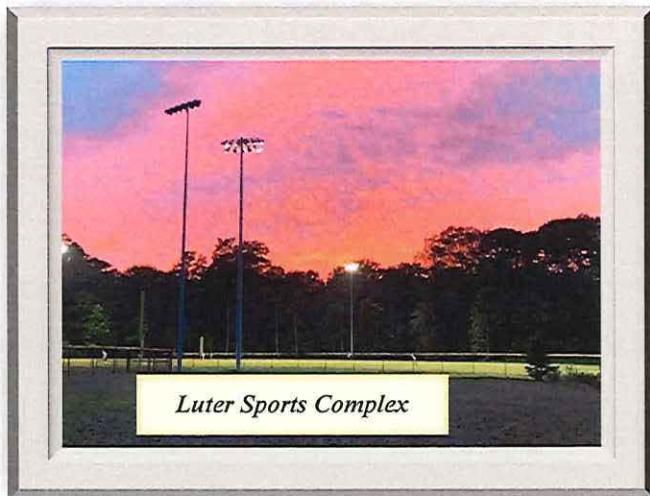


Opened in 2010, this park has 3 miles of walking trails, a fishing pier, kayak launch and kayak rentals, children's playscape and a dog park, just to mention a few of the amenities. And it is home to the Long Leaf Pine Restoration area and a Living Shoreline.

Completed Projects: In FY 25, the Fishing Pier, Mason Street Bridge Entrance and Ravine Bridge have been completed. The Windsor Castle Foundation has completed work on the park master plan. Next up for the Foundation is to determine their approach to fundraising for all the proposed amenities.

Upcoming Projects: No big projects slated for the upcoming year. Just continuing with maintenance of the park.

Town of Smithfield Parks & Recreation



Opened in fall 2018, this sports facility offers playing fields for all levels of baseball, softball, football and is host to large tournaments. LSC is home to Smithfield Packers Youth Sports (football and cheer programs) and Smithfield Recreation Association (baseball and softball programs).

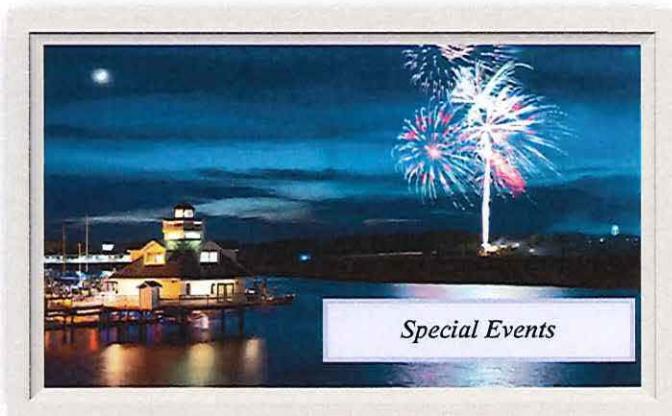
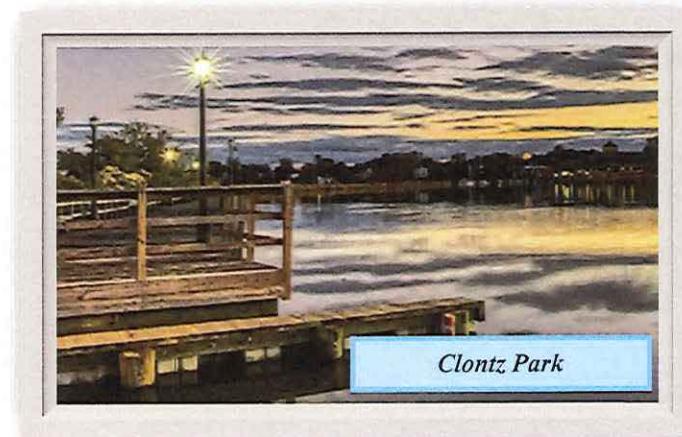
Completed Projects: In FY 25, the football field concession building, that houses bathrooms, a meeting room and of course delicious concessions was completed in November.

Upcoming Projects: In FY 26, hoping to start the build of the much needed **parks maintenance facility** that will house all maintenance equipment and be the shop for all of our outdoor parks.

Opened in 1994, the Clontz Pier has always been a popular spot for fishing or just enjoying beautiful views of the Pagan River, with the addition of the boat ramp in summer 2019, the park now has added boating access in downtown Smithfield.

Completed Projects: In FY 25, we had to have a portion of the floating dock repaired due to a boat that lost power and collided into the dock.

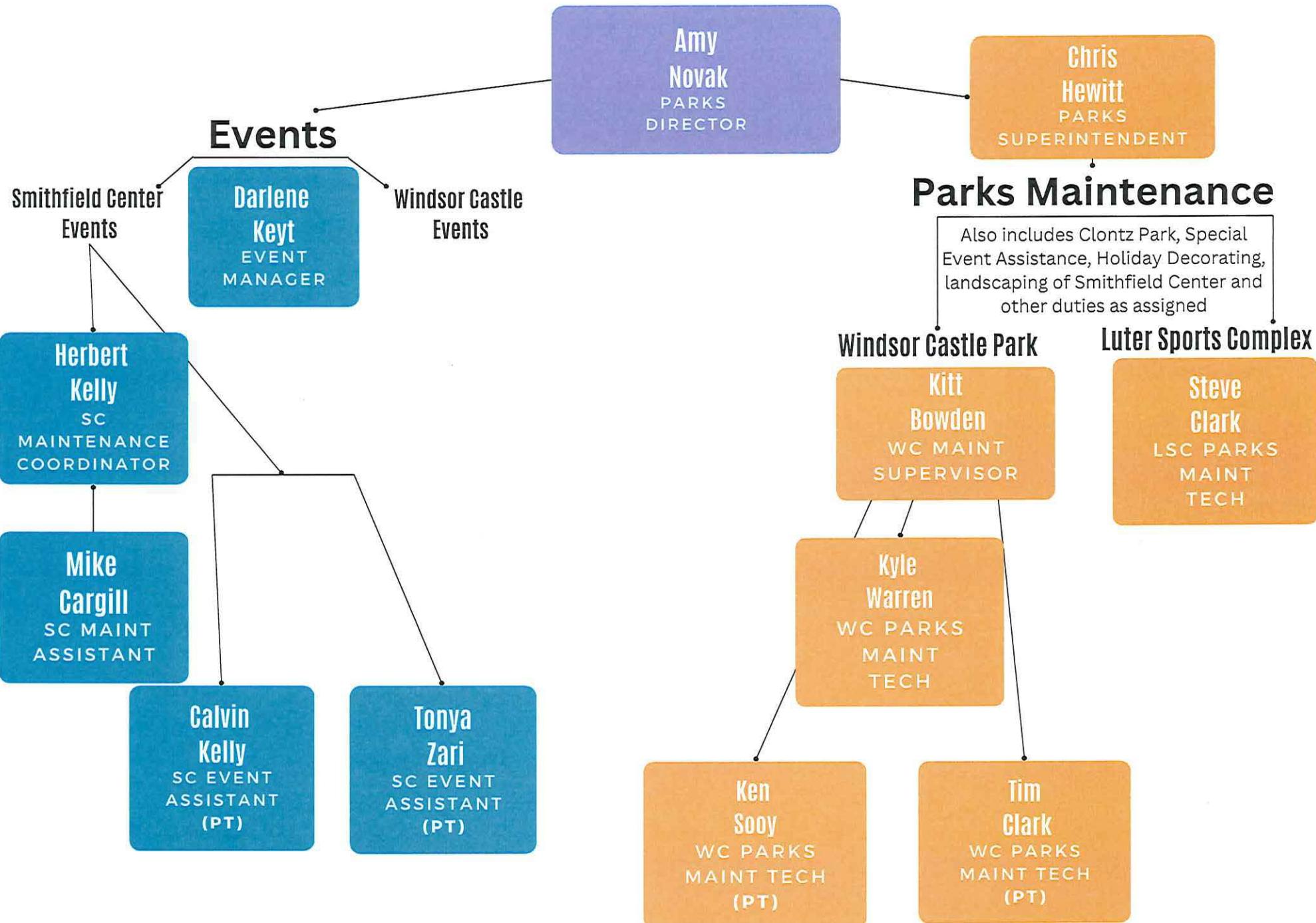
Upcoming Projects: In FY 26, we hope to have funding to add a put-in pier at the boat ramp to make putting in and taking out boats much easier and safer.



Smithfield is home to over 40 special events each year which includes races, parades, street markets, outdoor festivals, galas and fundraisers. Tourism and other local groups produce the events. Our office manages scheduling of the events and staffing the events with town services, such as police and public works.

Upcoming Budget Request: In FY 26, we hope to purchase road barriers that stops cars from entering closed streets. It is a much needed safety feature during events like the Main Street markets and parades.

SMITHFIELD PARKS AND RECREATION FY 2025



Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>Parks & Recreation</u>							
Salaries and Wages	04-100-471100-0000-41100	399,685.00	396,839.75	439,650.00	398,941.49	500,175.00	512,634.00
Salaries-PT	04-100-471100-0000-41110	75,173.00	50,607.04	77,615.00	41,469.28	87,271.00	93,235.00
Salaries-OT	04-100-471100-0000-41120	18,697.00	19,296.11	20,385.00	13,698.05	22,894.00	24,108.00
Fica & Medicare Benefits	04-100-471100-0000-42100	39,485.00	34,027.85	43,020.00	32,723.24	48,828.00	50,398.00
VSRS	04-100-471100-0000-42200	40,361.00	39,501.72	44,135.00	40,031.49	49,639.00	51,774.00
Disability	04-100-471100-0000-42210	900.00	760.20	930.00	773.46	930.00	800.00
Health	04-100-471100-0000-42300	91,877.00	91,743.07	85,436.00	78,232.74	96,757.00	120,522.00
Contracted Services	04-100-471100-0000-43200			12,000.00	18,809.84	20,000.00	20,000.00
Advertising	04-100-471100-0000-43600	-	-			35,000.00	35,000.00
Communications	04-100-471100-0000-45200	7,000.00	5,844.58	7,000.00	4,789.11	7,000.00	4,500.00
Insurance	04-100-471100-0000-45300	6,280.00	5,920.00	6,280.00	5,643.89	6,280.00	6,280.00
Travel & Training	04-100-471100-0000-45500	3,000.00	1,577.44	1,000.00	647.78	3,000.00	3,000.00
Other	04-100-471100-0000-45804	600.00	295.45	600.00	266.07	600.00	600.00
Office Supplies/Other Supplies	04-100-412100-0000-46001						4,500.00
Dues & Subscriptions	04-100-471100-0000-45810	6,000.00	8,407.26	8,000.00	9,120.18	8,000.00	6,000.00
Credit card processing expense	04-100-412100-0000-46002	5,000.00	5,785.77	5,000.00	5,186.37	5,000.00	5,000.00
Computer & Technology	04-100-471100-0000-46005	-	2,302.23	8,000.00	7,476.46		2,500.00
Fuel	04-100-471100-0000-46008	8,000.00	8,358.71	9,000.00	10,369.00	9,000.00	9,000.00
Uniforms	04-100-471100-0000-46011	3,000.00	2,019.03	3,000.00	2,481.46	3,000.00	3,000.00
Vehicle Maintenance	Need Account # - New Line	-	-	2,000.00	-		2,000.00
Capital Outlay	04-100-471100-0000-48100	-	-	40,000.00	73,826.00		
Total Parks & Recreation		705,058.00	673,286.21	813,051.00	744,485.91	903,374.00	954,851.00

Smithfield Center

Retail Sales & Use Tax	04-100-412100-0000-43100	800.00	201.24	800.00	195.26	400.00	400.00
Contracted Services	04-100-412100-0000-43320	20,000.00	25,065.87	21,000.00	22,295.41	21,000.00	21,000.00
Landscaping	04-100-412100-0000-43400						
Advertising	04-100-412100-0000-43600	12,000.00	8,963.93	12,000.00	6,698.75		
Kitchen Supplies	04-100-412100-0000-44000	3,000.00	794.44	3,000.00	257.00	3,000.00	3,000.00
Food Service & Beverage Supplies	04-100-412100-0000-44001	4,000.00	4,716.12	4,000.00	4,392.55	5,000.00	5,000.00
AV Supplies	04-100-412100-0000-44002				1,344.00		
Utilities	04-100-412100-0000-45100	24,000.00	24,049.41	22,000.00	28,082.00	22,000.00	23,000.00
Communications	04-100-412100-0000-45200	12,000.00	9,054.02	9,000.00	9,186.00	8,500.00	8,500.00
Insurance	04-100-412100-0000-45300	6,680.00	6,296.00	6,680.00	8,360.00	6,680.00	6,680.00
Refund event deposits	04-100-412100-0000-45899	4,000.00	7,025.00	4,000.00	5,000.00	4,000.00	4,000.00
Office Supplies/Other Supplies	04-100-412100-0000-46001	3,000.00	2,221.01	3,000.00	5,215.00		
Credit card processing expense	04-100-412100-0000-46002						
Computer & technology expenses	04-100-412100-0000-46005	3,000.00	2,848.58	3,000.00	2,803.00	35,000.00	5,000.00
Equipment	04-100-412100-0000-46006	3,000.00	15,620.77	-		60,000.00	10,000.00
Repairs & Maintenance	04-100-412100-0000-46007	45,000.00	52,398.11	118,500.00	106,350.00	90,000.00	55,000.00
ARPA Expenses	04-100-412100-0000-46019	99,000.00	95,978.88	-			
Capital Outlay	04-100-412100-0000-48100	1,000.00	-				
Total Smithfield Center		240,480.00	255,233.38	206,980.00	200,178.97	255,580.00	141,580.00

Windsor Castle Park

Landscaping	04-100-471210-0000-43105	-	-	-			
Contracted Services	04-100-471210-0000-43300	15,000.00	26,469.37	15,000.00	12,626.00	10,000.00	11,000.00
Utilities	04-100-471210-0000-45100	1,100.00	376.82	1,000.00	329.00	750.00	750.00
Insurance	04-100-471210-0000-45300	11,088.00	10,452.00	11,088.00	10,217.00	11,088.00	11,088.00
Office Supplies	04-100-471210-0000-46001	-	-	-	-		
Equipment Expense	04-100-471210-0000-46006	10,000.00	12,082.00	10,000.00	-	45,000.00	16,000.00
Repairs & Maintenance	04-100-471210-0000-46007	50,000.00	57,395.88	50,000.00	56,196.00	50,000.00	50,000.00
ARPA	04-100-471210-0000-46019	302,500.00	17,534.20		499,762.00		
Capital Outlay	04-100-471210-0000-48100	-	-	-		290,260.00	
Total Windsor Castle Park		389,688.00	124,310.27	87,088.00	579,130.00	407,098.00	88,838.00

Windsor Castle Manor House

Contracted Services	04-100-471220-0000-43300	5,000.00	10,387.08	8,000.00	8,948.00	8,000.00	25,000.00
Advertising	04-100-471220-0000-43600	15,000.00	11,967.60	12,000.00	2,818.00		
Food Service & Beverage Supplies	04-100-471220-0000-44001	1,000.00	784.27	1,500.00	137.00		
Utilities	04-100-471220-0000-45100	6,000.00	8,262.56	6,000.00	7,584.00	6,000.00	6,000.00
Communications	04-100-471220-0000-45200	3,500.00	2,873.76	3,000.00	2,906.00	2,500.00	2,500.00
Insurance	04-100-471220-0000-45300	6,020.00	5,676.00	6,020.00	7,111.00	6,020.00	6,020.00
Refund event deposits	04-100-471220-0000-45899	4,000.00	400.00	4,000.00	100.00	4,000.00	4,000.00
Office Supplies/Other Supplies	04-100-471220-0000-46001	1,000.00	643.53	1,000.00	1,033.00		
Computer & Technology	04-100-471220-0000-46005	1,000.00	73.68	1,000.00	539.00	100.00	
Repairs & maintenance	04-100-471220-0000-46007	10,000.00	17,045.61	30,000.00	28,212.00	25,000.00	10,000.00
Total Windsor Castle Manor House		52,520.00	58,114.09	72,520.00	59,388.00	51,620.00	53,520.00

Luter Sports Complex

Professional Services	04-100-471300-0000-43152	-	-	-			
Contracted Services	04-100-471300-0000-43300	5,500.00	6,177.12	8,400.00	10,528.00	8,400.00	18,000.00
Advertising	04-100-471300-0000-43600	-	-	-			
Utilities	04-100-471300-0000-45100	11,000.00	8,337.42	11,500.00	15,321.00	11,500.00	11,500.00
Communications	04-100-471300-0000-45200	2,000.00	1,739.66	1,800.00	1,643.00	1,800.00	1,800.00
Insurance	04-100-471300-0000-45300	10,395.00	9,796.00	10,500.00	9,673.00	10,500.00	10,500.00
Office Supplies/Other Supplies	04-100-471300-0000-46001	500.00	63.78	500.00	149.00		
Computer & Technology	04-100-471300-0000-46005	500.00	-	-	-		
Structures & Equipment Expense	04-100-471300-0000-46006	10,000.00	13,900.52	-	-		
Repairs & Maintenance	04-100-471300-0000-46007	75,628.00	50,446.23	86,000.00	102,903.00	65,000.00	65,000.00
ARPA Capital	04-100-471300-0000-46019	517,500.00	279,876.53		49,077.00		
Capital Outlay	04-100-471300-0000-48100	-	-			31,000.00	2,030,628.00
Total Luter Sports Complex		633,023.00	370,337.26	118,700.00	189,294.00	128,200.00	2,137,428.00

Miscellaneous

Clontz Park (maintenance & utilities)	04-100-471311-0000-43342, 45100	3,200.00	4,586.05	3,500.00	2,254.00	3,500.00	3,500.00
Clontz Park ARPA	04-100-471311-0000-46019	38,905.00	38,905.00	-	-		
Jersey Park Playground	04-100-471313-0000-43345	3,000.00	-	2,000.00	1,614.00		500.00
Cypress Creek No Wake zone	04-100-471340-0000-43347	1,000.00		1,000.00	-		
Haydens Lane Maintenance	04-100-471315-0000-43348	1,000.00	769.98	1,000.00	-		500.00
Veterans War Memorial	04-100-471316-0000-43349	3,000.00	1,448.71	3,000.00	422.00		500.00
Fireworks	04-100-471390-0000-43344	17,500.00	17,500.00	17,500.00	8,750.00	20,000.00	20,000.00
Total Other Parks & Recreation		67,605.00	63,209.74	28,000.00	13,040.00	23,500.00	25,000.00

TOTAL PARKS & RECREATION	2,088,374.00	1,544,490.95	1,326,339.00	1,785,516.88	1,769,372.00	3,401,217.00
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Museum

Overview

- The museum opened in 1976 and is located at 103 Main Street in Smithfield. It is open 7 days a week.
- It currently operates as a hybrid department for both the Town of Smithfield and Isle of Wight County.
 - Staff reports to the Town of the Smithfield.
 - Isle of Wight County maintains ownership of the museum's building and collection. The County has responsibility for the department's HVAC, infrastructure, structural repair and IT functions.
 - Staff has responsibilities to both the Town and the County.
- The Isle of Wight County Museum Foundation, a non-profit organization, supports a number of the museum's initiatives such as storage and new exhibit construction. For FY2024, they donated over \$60,000 for exhibits and special projects.
- Average Annual Stats
 - 8,000+ visitors
 - Online, outreach engagement with tens of thousands of groups and individuals
 - 100+ special events, tours and outreach programs reaching thousands of guests
 - 1,600+ volunteer hours

Responsibilities

- **Isle of Wight County Museum.** Oversight and documentation of the collection (20,000+ items) and those tasks pertinent to the museum's daily operation: welcoming and engaging with guests and visitors, exhibit development/improvement, research, signage, publications, video series and conservation.
- **Isle of Wight County Museum Gift Shop.** Stocking and selling of books, apparel, postcards and other merchandise. Tracking of inventory and sales.
- **Promotion, Advertising, Website Development, Social Media Management and Public Relations.**
- **Video Production.** To include three separate video series - BEHIND THESE WALLS, MY ISLE and CONNECTIONS - for continued community engagement.

- **Education.** Development of programming for all ages to include lectures, programs, field trips, guided tours, livestreaming events, organizational retreats and online webpages.
- **Outreach.** Development of programming for all ages produced in a mobile format for presentation as field trips, lectures, and guided tours for local schools, civic groups, historical societies, churches, and more.
- **Historic Sites Under Museum Purview.** Interpretation, education, programming, exhibit development, artifact cataloguing and conservation, promotion and further research of these historic sites:
 - Windsor Castle
 - Nike-Carrollton Park
 - Fort Huger
 - Fort Boykin
 - Boykin's Tavern
 - Isle of Wight County Courthouse Complex
- **Town and County Support.** Provide support and assistance to all other Town and County departments. Most notably Town of Smithfield Parks & Recreation, Isle of Wight County Planning & Zoning and Isle of Wight County Parks and Recreation.
- **Community Support.** Provide assistance with or the development of signage, programs, etc. at the request of the community as supportive community partners. Notable recent partnerships include the Blackwater Regional Library, Historic Smithfield, Virginia Commonwealth University, Christopher Newport University, James Madison University, Longwood University, Isle of Wight County Schools, Isle of Wight Academy, VA 250 Commission, Civil War Trails, 1750 Courthouse, Schoolhouse Museum and Virginia Tourism Corporation.
- **Secure Grant Support.** Research, write, apply and secure grant support for museum programs and initiatives.
- **Event Hosting.** Hosting of private events including birthday parties, luncheons, reenlistment ceremonies and memorial services as community partners.
- **Community Research and Genealogy.** Support genealogists and other members of the community in their research by providing links, out-of-print books and other resources and assistance.

Staffing

- The museum is open every day and staffed by a full-time director, a full-time curator, a full-time museum assistant and four part-time docents. The Town's custodian cleans the building.

2024-2025 Goals

- The museum's basement floor needs to be repaired and/or replaced with textured epoxy, tile or rug.
- Museum exhibit improvements to include the completion of the exhibits in the Sprigg Wing with a focus on the slave trade, tobacco, pre-Revolutionary War growth and early 19th century.
- Nike-Ajax missile restoration and exhibition in conjunction with Isle of Wight County Engineering, Public Utilities and Parks & Recreation – based on the Museum's 2019 Interpretive Plan for the site.
- Develop plans and designs for agriculture and industry exhibits in main gallery including hands-on components. Work to plan a phased implementation of this project.
- Write, design and publish the following books:
 - *ISLE Be Home for the Holidays*
 - *16th Century Isle of Wight: Giles Jones Site*
 - *Nike-Ajax N-75 Site, Carrollton, Virginia*
- Determine timelines for future book projects: Fort Huger, Isle of Wight County Civil War history, Smithfield Peanut and Ham History.
- Finalize British Phone Box conservation and create interpretation and signage for display on Main Street.
- Install new storage system for archaeological material.
- Create two exhibits for Riverside Smithfield Hospital.
- Continue to collaborate on projects with the Blackwater Regional Library to focus on education, interpretation, online access and community connection.
- Finalize the museum's Ham and Peanut exhibit improvements with the addition of the Last Genuine Smithfield Ham to the collection.

Continuous Goals/Projects

- Organization and improvement of the museum's collection databases.
- Expand social media campaigns across platforms including video productions in order to expand brand awareness and drive digital interaction.
- Produce regularly scheduled video segments on local history.
- Host special and educational events throughout the year.
- Work with local schools to augment and support curriculum goals.
- Work with Town of Smithfield on the Windsor Castle Plantation interpretation and signage.
- Work with Isle of Wight County to assist with signage, interpretation and programming on various projects and sites including Boykin's Tavern, Isle of Wight County Courthouse Complex, Fort Boykin, Fort Huger and Nike-Carrollton Park.
- Work with Ivy Hill Cemetery on programming, events and interpretation.
- Work with Isle of Wight County Historical Society on programming, events and interpretation of the Historic Clerk's Office.
- Continuous community engagement and educational outreach through many different programming avenues.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

MUSEUM

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries	04-100-472200-0000-41100	113,443.00	136,136.65	122,185.00	149,204.00	131,159.00	143,491.00
Salaries-Part Time	04-100-472200-0000-41110	43,163.00	36,278.20	45,055.00	35,134.00	57,821.00	57,775.00
FICA	04-100-472200-0000-42100	12,529.00	12,962.82	13,380.00	13,828.00	15,119.00	16,102.00
VSRS	04-100-472200-0000-42200	11,402.00	13,573.21	12,280.00	15,770.00	13,182.00	14,418.00
Disability	04-100-472200-0000-42210	229.00	292.13	250.00	418.00	300.00	500.00
Health	04-100-472200-0000-42300	16,477.00	22,110.56	15,409.00	22,308.00	15,735.00	19,100.00
Operating expenses							
Contracted services	04-100-472200-0000-43300	3,400.00	3,274.37	3,400.00	3,360.00	3,400.00	3,400.00
Advertising	04-100-472200-0000-43600	1,000.00	127.82	1,000.00	426.00	1,000.00	1,500.00
Communications	04-100-472200-0000-45200	725.00	581.67	725.00	712.00	725.00	725.00
Insurance	04-100-472200-0000-45300	2,430.00	2,292.00	2,430.00	2,240.00	2,430.00	2,430.00
Travel/Training	04-100-472200-0000-45500	400.00	368.60	400.00	237.00	400.00	500.00
Dues & Subscriptions	04-100-472200-0000-45810	800.00	1,026.60	800.00	760.00	800.00	800.00
Supplies	04-100-472200-0000-46001	8,000.00	2,493.58	8,500.00	9,465.00	9,500.00	11,000.00
Computer and Technology	04-100-472200-0000-46005	540.00	71.80	540.00	100.00	2,140.00	2,140.00
COVID-19 Expenses	04-100-472200-0000-46018	-	-	-	-	-	-
Gift Shop-to be funded by gift shop proceeds							
Sales & Use Tax	04-100-472200-0000-43100	1,000.00	1,011.30	1,000.00	955.00	1,000.00	1,000.00
Credit card processing fees	04-100-472200-0000-46002	800.00	163.91	800.00	164.00	800.00	800.00
Programming/Exhibits	04-100-472200-0000-46025	-	12,298.77	-	5,525.00	-	-
Gift Shop expenses	04-100-472200-0000-46014	7,500.00	9,142.42	8,000.00	8,449.00	8,000.00	9,000.00
Total Museum		223,838.00	254,206.41	236,154.00	269,055.00	263,511.00	284,681.00
Museum Contributions							
Isle of Wight County-Museum Maintenance	04-100-432301-0000-45635	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 10,000.00
Total Museum Contributions		\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 10,000.00
TOTAL MUSEUM		\$ 234,838.00	\$ 254,206.41	\$ 247,154.00	\$ 269,055.00	\$ 274,511.00	\$ 294,681.00

Community Development and Planning

Established in 2019, the Community Development & Planning Department is responsible for constant monitoring and enforcement of the Smithfield Zoning Ordinance and Subdivision Ordinance. In addition to implementing the above ordinances, this Department also reviews and decides on all administrative zoning permit applications and waivers, as well as reviews, processes, and produces recommendations to applicable Boards and Commissions on all applications that cannot be decided administratively (the Board of Historic & Architectural Review (BHAR), the Board of Zoning Appeals (BZA), the Planning Commission, and/or the Town Council).

In addition to monitoring and implementing planning, zoning, subdivision, land use, code enforcement, and development-related matters, this Department also administers the Town's localized version of the Chesapeake Bay Preservation Act of 1988, and an erosion and sediment control program for all single-family residential projects. The Community Development & Planning Department works with developers and citizens alike to ensure compliance with applicable zoning ordinances, Town codes, and any other appropriate regulations.

Finally, this Department strives to achieve greatness in developing the Community, throughout Town limits. This year, this Department will update the zoning ordinance to conform with the newly adopted regulations from the General Assembly. This Department is also working on becoming more involved with Transportation Land Use and acquiring potential State/Federal funding.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Administration							
Salaries	04-100-481100-0000-41100	178,697.00	182,434.24	195,237.00	188,406.00	270,065.00	278,726.00
Salaries-OT	04-100-481100-0000-41120	1,554.00	749.84	1,560.00	1,707.00	1,656.00	1,800.00
FICA	04-100-481100-0000-42100	14,420.00	13,882.35	15,744.00	14,329.00	21,738.00	22,459.00
VSRS	04-100-481100-0000-42200	17,852.00	17,960.50	19,681.00	19,580.00	27,654.00	28,510.00
Disability	04-100-481100-0000-42210	74.00	575.86	85.00	721.00	600.00	750.00
Health	04-100-481100-0000-42300	16,850.00	16,849.44	15,782.00	13,890.00	35,227.00	28,649.00
GIS	04-100-481100-0000-43001	3,000.00	240.33	10,000.00	3,771.00	10,000.00	10,000.00
Site Plan Review	04-100-481100-0000-43141	6,000.00	46.25	6,000.00	-	15,000.00	15,000.00
Professional Services	04-100-481100-0000-43152	60,000.00	12,611.76	30,000.00	23,888.00	20,000.00	20,000.00
Shared Services-IOW Inspection Services	04-100-481100-0000-43143	-	-	-	-	75,000.00	75,000.00
Contractual	04-100-481100-0000-43320	6,000.00	2,081.77	6,000.00	1,754.00	6,000.00	6,000.00
Communications	04-100-481100-0000-45200	6,000.00	4,682.58	6,000.00	4,553.00	6,000.00	6,000.00
Insurance	04-100-481100-0000-45300	5,650.00	5,324.00	5,700.00	5,340.00	5,700.00	5,700.00
Travel & Training	04-100-481100-0000-45500	5,000.00	4,293.57	7,500.00	5,197.00	7,500.00	7,500.00
Other	04-100-481100-0000-45804	1,000.00	182.39	1,000.00	10.00	1,000.00	1,000.00
Dues & Subscriptions	04-100-481100-0000-45810	2,025.00	818.94	2,000.00	2,238.00	2,000.00	
Materials & Supplies	04-100-481100-0000-46001	4,250.00	1,597.14	4,000.00	3,221.00	6,000.00	6,000.00
Repairs & Maintenance	04-100-481100-0000-46007	1,200.00	18.00	1,000.00	7.40	5,000.00	5,000.00
Gas	04-100-481100-0000-46008	5,000.00	7,219.48	10,000.00	-	10,000.00	10,000.00
Capital Expenditures	04-100-481100-0000-48100	-	-	-	-	-	-
Total Community Development & Planning Administration		334,572.00	271,568.44	337,289.00	288,712.40	526,140.00	528,094.00

Pinewood Heights Project

Project Expenditures						
Pinewood Heights	04-100-432315-0000-42701-48100	-	15,000.00	-	-	125,000.00
Total Pinewood Heights-All Phases		1,088,900.73	15,000.00	-	-	125,000.00

Community Development-Other

Hampton Roads Planning District Commission	04-100-432302-0000-45621	11,276.00	9,811.00	20,016.00	12,675.00	21,206.00	22,000.00
Tourism Bureau	04-100-432302-0000-45607	280,000.00	288,912.00	317,255.00	308,306.00	326,635.00	350,000.00
Chamber of Commerce	04-100-432302-0000-45609	6,000.00	6,000.00	6,000.00		6,000.00	6,000.00
Total Community Development Other		297,276.00	304,723.00	343,271.00	320,981.00	353,841.00	378,000.00

Total Community Planning & Development	\$ 1,720,748.73	\$ 591,291.44	\$ 680,560.00	\$ 609,693.40	\$ 1,004,981.00	\$ 1,031,094.00
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Public Works

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2025-2026 operating budget for the Public Works portion of the General Fund.

The Town's Public Works and Utilities department uses general funds to fund not only the operation, but also all maintenance and debt service of the system. Staff are responsible for the operation, maintenance, and repair of the Smithfield Lake Dam, 42 Town owned buildings, 63 grounds locations, various parking lots, trash collection, and streetlights across Town limits.

With a staff of 23 full time employees, 20 divide their time between General Fund, Water Fund, Sewer Fund, and Highway Fund operations, while the additional 3 full time employees are primarily dedicated Water Fund operations. As part of the required maintenance, the Town utilizes a staff of 23 full time employees, which are required to divide time amongst various funds accordingly, to ensure the responsible maintenance of all the Town's physical and fixed Public Works related assets. Consequently, the Town's Public Works and Utility employees carefully schedule required work to ensure that General Fund public works activities get accomplished on time while, concurrently, ensuring the safe and efficient operation of the Town's Public Works systems.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Public Works

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries	04-100-441300-0000-41100	130,848.00	115,400.69	182,355.00	132,391.00	203,568.00	212,622.00
Salaries-OT (includes special events)	04-100-441300-0000-41120	7,844.00	3,197.45	9,655.00	10,458.00	10,453.00	11,205.00
FICA	04-100-441300-0000-42100	11,096.00	5,659.33	15,365.00	10,585.00	16,286.00	17,010.00
VRS	04-100-441300-0000-42200	13,145.00	9,177.54	18,372.00	10,603.00	16,563.00	20,405.00
Disability	04-100-441300-0000-42210	266.00	13,742.19	300.00	2,204.00	1,000.00	2,500.00
Health	04-100-441300-0000-42300	25,241.00	1,746.35	30,463.00	43,989.00	31,717.00	36,550.00
GIS	04-100-441300-0000-43001	3,500.00	21,560.53	3,500.00	530.00	3,500.00	2,000.00
Site Plan Review	04-100-441300-0000-43141	3,500.00	604.67	3,500.00	590.00	5,000.00	5,000.00
Professional Services	04-100-441300-0000-43152	35,000.00	46.25	35,000.00	20,694.00	40,000.00	40,000.00
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	-	29,063.85	-		80,000.00	80,000.00
Contractual	04-100-441300-0000-43320	6,500.00	7,479.36	6,500.00	6,116.00	8,000.00	8,000.00
Trash Collection	04-100-441300-0000-43330	265,000.00	258,147.43	265,000.00	262,444.00	280,900.00	280,000.00
Street Lights	04-100-441300-0000-45101	2,500.00	10,550.20	3,000.00	898.00	3,000.00	3,000.00
Communications	04-100-441300-0000-45200	8,000.00	6,968.17	8,000.00	10,065.00	7,500.00	7,500.00
Insurance	04-100-441300-0000-45300	5,650.00	5,324.00	5,650.00	10,592.00	5,700.00	
Travel & Training	04-100-441300-0000-45500	4,500.00	2,532.22	4,500.00	2,297.00	4,500.00	5,000.00
Safety Meetings/Safety Expenses	04-100-441300-0000-45520	1,250.00	1,645.15	1,250.00	2,756.00	2,000.00	5,000.00
Accreditation	04-100-441300-0000-45521	15,000.00	4,121.36	15,000.00	-	10,000.00	10,000.00
Other	04-100-441300-0000-45804	2,500.00	1,983.03	2,500.00	2,024.00	2,500.00	2,500.00
Dues & Subscriptions	04-100-441300-0000-45810	2,050.00	1,007.07	2,050.00	664.00	2,000.00	1,500.00
Materials & Supplies	04-100-441300-0000-46001	5,000.00	1,857.95	5,000.00	2,887.00	4,500.00	5,000.00
Computer & Technology	04-100-441300-0000-46005	5,000.00	2,113.23	5,000.00	-	4,000.00	11,000.00
Repairs & Maintenance	04-100-441300-0000-46007	7,500.00	-	7,500.00	24,062.00	7,000.00	10,000.00
Gas	04-100-441300-0000-46008	5,500.00	7,826.89	5,500.00	13,068.00	8,000.00	10,000.00
Uniforms	04-100-441300-0000-46011	4,000.00	4,772.69	4,000.00	2,431.00	4,500.00	4,000.00
Litter Control Grant Expense	04-100-441300-0000-46012	3,000.00	1,814.07	3,000.00	5,856.00	2,500.00	2,500.00
COVID-19 Expenses	04-100-441300-0000-46018	-	5,055.09	-			
ARPA Expenses	04-100-441300-0000-46019	1,620,000.00	853,666.00	-	-		
Capital Expenditures	04-100-441300-0000-48100	1,141,500.00	343,404.90	195,000.00	66,870.00	211,000.00	651,000.00
Total Public Works		3,334,890.00	1,720,467.66	836,960.00	645,074.00	975,687.00	1,443,292.00

Miscellaneous Public Works

Waterworks Dam -professional fees	04-100-471350-0000-43152	125,000.00	37,400.00	125,000.00	-	50,000.00	40,000.00
Waterworks Dam-(decommission?)				-			
Total Miscellaneous Public Works		125,000.00	37,400.00	125,000.00	-	50,000.00	40,000.00
Total Public Works Expenses		3,459,890.00	1,757,867.66	961,960.00	645,074.00	1,025,687.00	1,483,292.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Public Buildings

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries-Part Time	04-100-443200-0000-41110	37,120.00	27,378.91	39,435.00	28,241.00	43,404.00	45,140.00
FICA	04-100-443200-0000-42100	2,970.00	2,158.21	3,155.00	2,180.00	3,473.00	3,612.00
Professional Services	04-100-443200-0000-43152	25,000.00	6,050.00	100,000.00	-	75,000.00	75,000.00
Contractual	04-100-443200-0000-43300	40,000.00	28,626.45	40,000.00	24,768.00	35,000.00	35,000.00
Utilities	04-100-443200-0000-45100	60,000.00	59,662.54	60,000.00	56,871.00	65,000.00	65,000.00
Communications	04-100-443200-0000-45200	2,200.00	2,347.16	2,200.00	2,460.00	2,500.00	2,500.00
Insurance	04-100-443200-0000-45300	13,370.00	10,256.00	13,370.00	13,739.00	13,500.00	13,500.00
Other	04-100-443200-0000-45804	500.00	180.43	500.00	93.00	500.00	500.00
Materials & Supplies	04-100-443200-0000-46001	2,500.00	1,439.56	2,500.00	4,451.00	2,500.00	4,500.00
Computer & Technology	04-100-443200-0000-46005	40,000.00	39,489.70	40,000.00	27,004.00	45,000.00	40,000.00
Equipment Expense	04-100-443200-0000-46006	-	-	-	-	-	-
Repairs & Maintenance	04-100-443200-0000-46007	178,344.00	80,756.48	413,344.00	112,633.00	75,000.00	75,000.00
ARPA Expenses	04-100-443200-0000-48102+46	-	113,444.49	-	2,976.00	-	-
Capital Expenditures	04-100-443200-0000-48100	400,000.00	109,007.75	-	103,600.00	95,000.00	50,000.00
Total Public Buildings		802,004.00	480,797.68	714,504.00	379,016.00	455,877.00	409,752.00

Contributions

The Town contributes to various organizations that provide services to the residents of Smithfield. These groups are non-profits and other governmental organizations.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Contributions

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>Parks, Recreation, and Cultural</u>							
Isle of Wight Arts League	04-100-432301-0000-45601	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
Farmers Market	04-100-432301-0000-45617	3,000.00	-	3,000.00	3,000.00	3,000.00	3,000.00
Friends of the Library	04-100-473100-0000-45605	3,627.00	3,627.00	2,965.00	2,965.00	4,539.00	3,289.00
Total Cultural Contributions		15,627.00	12,627.00	14,965.00	14,965.00	16,539.00	15,289.00
<u>Contributions-Community Development</u>							
Smithfield CHIP program	04-100-432301-0000-43354	-	-	-	-	-	-
YMCA Projects	04-100-432302-0000-45603	-	-	-	-	-	-
Genieve Shelter	04-100-432302-0000-45606	10,500.00	7,920.00	9,000.00	9,000.00	10,000.00	15,000.00
TRIAD	04-100-432302-0000-45611	1,650.00	-	1,650.00	-	1,650.00	1,650.00
Christian Outreach	04-100-432302-0000-45620	12,650.00	12,650.00	12,650.00	12,650.00	12,650.00	13,000.00
Western Tidewater Free Clinic	04-100-432302-0000-45632	35,100.00	35,100.00	24,490.00	24,490.00	15,809.00	11,195.00
Schoolhouse Museum		-	-	-	-	5,376.00	5,376.00
Old Courthouse Contribution	04-100-472500-0000-45613	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total Contributions-Community Development		64,900.00	60,670.00	52,790.00	51,140.00	50,485.00	51,221.00
TOTAL CONTRIBUTIONS		80,527.00	73,297.00	67,755.00	66,105.00	67,024.00	66,510.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Non-Departmental

MUNIS ACCOUNT NUMBER	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	Budget	Actual	Budget	Actual	Budget	Budget
OPERATING/CAPITAL RESERVE						
Insurance					246,832.00	
Contribution to Route 10 and Turner Drive Project					902,000.00	
Appropriation to Reserves		-	1,482,043.12	-	-	
Tax Relief for the Elderly/Veterans	04-100-491100-0000-45804	79,028.00	91,485.48	80,000.00	80,000.00	80,000.00
TOTAL NON DEPARTMENTAL		79,028.00	1,573,528.60	80,000.00	80,000.00	1,228,832.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Debt Service	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Principal Retirement							
Police Evidence Building	04-100-495500-0000-49509	50,331.00	45,305.85	50,331.00	13,786.00		
Public Safety Radio System	04-100-495500-0000-49518	47,896.00	47,895.78	47,896.00	-		
Taser Plan PD	04-100-495500-0000-49520	-	-	-	-		
Police Vehicles	04-100-495500-0000-49523	94,252.00	66,143.12	95,000.00	130,823.00	95,000.00	186,290.00
GO Bond 2020A2	04-100-495500-0000-49521	299,421.00	299,421.00	304,056.00	304,056.00	308,691.00	314,253.00
Interest and fiscal charges							
Police Evidence Building	04-100-495500-0000-49510	685.00	569.16	-	5,074.00		
Public Safety Radio System	04-100-495500-0000-49519	33.00	790.77	-	-		
Police Vehicles	04-100-495500-0000-49524	18,442.00	10,543.15	19,000.00	-	19,000.00	
GO Bond 2020A2	04-100-495500-0000-49522	53,550.00	54,186.46	49,702.00	36,735.00	44,590.00	39,386.00
Total Debt Service		564,610.00	524,855.29	565,985.00	490,474.00	467,281.00	539,929.00

Water Fund

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2024-2025 operating budget for the Water Fund. According to fiscal projections, during the 2024-2025 fiscal year, the General Fund will not directly or indirectly subsidize this fund.

The Town of Smithfield operates its water system as an enterprise fund in which the water fund revenues are used to fund not only the operation, but also all maintenance, including the debt service of the system. Staff are responsible for the operation, maintenance, and repair of the Town's reverse osmosis water treatment plant, water storage tanks, emergency wells, and associated 65 miles of underground infrastructure. Furthermore, they are responsible for the reading, repair, and replacement of the Town's 3265 water meters.

As part of the required maintenance, the Town utilizes a staff of 23 full time employees, which are required to divide time amongst various funds accordingly, to ensure the responsible maintenance of all the Town's physical and fixed water related assets. A total of twenty (20) full time staff divides their time between General Fund, Water Fund, Sewer Fund, and Highway Fund operations, while the additional three (3) full time employees are primarily dedicated Water Fund operations. Consequently, the Town's Public Works and Utility employees carefully schedule required work to ensure that public works and utility activities are accomplished on time while, concurrently, ensuring the safe and efficient operation of the Town's water system.

The Town had a consultant perform a rate study for our water and sewer utilities. The consultant evaluated the current rates, current and future capital needs, as well as the current and future operation and maintenance costs. Based off that study, the consultants recommend that water rate be set at \$8.50 per 1,000 gallons. An increase of \$1.50 per 1,000 gallons. This equates to an increase of approximately \$10-\$12 per billing cycle for an average consumer. This budget includes the recommended rate of \$8.50 per 1,000 gallons. There are no other fee changes included in this budget.

Town of Smithfield
FY2026 Operating Budget
WATER FUND

4/25/2025

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
WATER REVENUES							
Water Sales	03-005-342060-0000-31101	1,562,975.00	1,661,079.60	1,562,975.00	1,666,743.00	1,620,865.00	2,111,880.00
Debt Service Revenue	03-005-342060-0000-31109	259,400.00	266,915.26	259,400.00	271,363.00	266,000.00	268,000.00
Availability Fees	03-005-342060-0000-31102	163,200.00	174,080.00	175,000.00	239,520.00	175,000.00	175,000.00
Connection fees	03-005-342060-0000-31104	39,600.00	42,240.00	45,000.00	56,780.00	45,000.00	50,000.00
Miscellaneous	03-005-342060-0000-31105	-	25,390.00	-	29,849.00		
Application Fees	03-005-342060-0000-31106	10,000.00	9,039.00	10,000.00	19,494.00	10,700.00	11,000.00
Interest Revenue	03-005-342060-0000-31501	6,500.00	7,643.77	6,500.00	12,976.00	145,800.00	145,800.00
ARPA Revenue		750,000.00	809,834.32		58,852.00		
Contributions from IOW	03-005-342060-0000-31628	-	-	223,511.00	-	270,341.00	750,000.00
Appropriated fund balance for budget-reserves	n/a	993,633.00	154,143.75				
Total Water Revenues		3,785,308.00	3,205,565.70	2,282,386.00	2,355,577.00	2,533,706.00	3,511,680.00
 WATER EXPENSES							
Salaries	04-005-442060-0000-41100	465,892.00	477,692.38	544,990.00	448,904.00	603,262.00	636,376.00
FICA	04-005-442060-0000-42100	37,272.00	34,565.35	43,600.00	34,680.00	48,261.00	50,911.00
VRS	04-005-442060-0000-42200	41,817.00	8,242.89	49,540.00	36,337.00	54,738.00	57,792.00
Health	04-005-442060-0000-42300	86,644.00	63,069.00	86,924.00	40,763.00	87,106.00	103,901.00
Audit	04-005-442060-0000-43120	7,500.00	8,000.00	8,750.00	9,175.00	8,750.00	9,000.00
Legal	04-005-442060-0000-43150	10,000.00	5,207.28	10,000.00	7,387.00	10,000.00	1,000.00
Professional Services	04-005-442060-0000-43152	32,000.00	16,220.00	32,000.00	3,037.00	32,000.00	32,000.00
Contractual	04-005-442060-0000-43320	15,000.00	11,285.03	15,000.00	19,891.00	15,000.00	15,000.00
Regional Water Supply Study	04-005-442060-0000-43998	4,283.00	4,283.00	1,283.00	4,356.00	1,283.00	5,000.00
Data Processing	04-005-442060-0000-44100	15,000.00	13,172.83	15,000.00	19,891.00	15,000.00	20,000.00
Utilities	04-005-442060-0000-45100	3,000.00	1,453.72	3,000.00	15,108.00	3,000.00	3,000.00
Communications	04-005-442060-0000-45200	12,000.00	9,985.33	12,000.00	11,369.00	12,000.00	12,000.00
Insurance	04-005-442060-0000-45300	40,000.00	37,696.00	40,000.00	48,415.00	40,000.00	40,000.00
Materials & Supplies	04-005-442060-0000-45400	150,000.00	128,242.54	140,399.00	119,662.00	140,399.00	140,000.00
Travel and Training	04-005-442060-0000-45500	5,000.00	2,817.56	5,000.00	2,432.00	5,000.00	5,000.00
Other Expense	04-005-442060-0000-45804	15,000.00	10,277.37	15,000.00	10,281.00	15,000.00	515,000.00
Dues & Subscriptions	04-005-442060-0000-45810	2,000.00	3,930.36	2,000.00	1,569.00	2,000.00	2,000.00
Bank service charges-credit card fees	04-005-442060-0000-45813	1,200.00	865.37	1,200.00	743.00	1,200.00	1,200.00
Equipment Expense	04-005-442060-0000-46006	4,000.00	-	4,000.00	-	4,000.00	4,000.00
Maintenance & Repairs	04-005-442060-0000-46007	75,000.00	100,719.16	75,000.00	116,111.00	75,207.00	75,000.00
Fuel	04-005-442060-0000-46008	20,000.00	18,585.71	20,000.00	9,421.00	20,000.00	20,000.00
Vehicle Maintenance	04-005-442060-0000-46009	4,000.00	5,128.39	4,000.00	9,251.00	4,000.00	10,000.00
Uniforms	04-005-442060-0000-46011	4,000.00	8,016.97	4,000.00	9,203.00	4,000.00	10,000.00
ARPA Capital	04-005-442060-0000-46018	920,000.00	784,341.43		445,882.00		

	MUNIS ACCOUNT NUMBER	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
		Budget	Actual	Budget	Actual	Budget	Budget
RO Annual costs							
Contract Services	04-005-442061-0000-43300	15,000.00	5,445.08	15,000.00	6,099.00	15,000.00	15,000.00
Power	04-005-442061-0000-45100	115,000.00	116,229.70	115,000.00	143,043.00	115,000.00	150,000.00
HRSD	04-005-442061-0000-45102	375,000.00	435,998.04	400,000.00	429,139.00	450,000.00	500,000.00
Communication	04-005-442061-0000-45200	10,000.00	10,279.72	10,000.00	8,278.00	11,000.00	13,000.00
Supplies	04-005-442061-0000-45400	30,200.00	36,160.80	30,200.00	28,949.00	35,000.00	35,000.00
Chemicals	04-005-442061-0000-45413	100,000.00	77,519.18	150,000.00	118,361.00	150,000.00	120,000.00
Travel and training	04-005-442061-0000-45500	4,000.00	4,370.11	4,000.00	3,793.00	6,000.00	5,000.00
Miscellaneous	04-005-442061-0000-45804	500.00	242.91	500.00	78.00	500.00	500.00
Dues & Subscriptions	04-005-442061-0000-45810	2,000.00	960.00	2,000.00	5,041.00	2,000.00	2,000.00
Maintenance and Repairs	04-005-442061-0000-46007	90,000.00	68,581.85	90,000.00	74,636.00	90,000.00	120,000.00
Vehicle Maintenance	04-005-442061-0000-46009	3,000.00	3,108.45	3,000.00	965.00	3,000.00	3,000.00
ARPA Capital	04-005-442061-0000-46019	400,000.00	25,492.89	-	-	-	-
Debt Service	04-005-442060-0000-49000	330,000.00	274,579.59	330,000.00	42,028.00	330,000.00	330,000.00
Bad Debt Expense	04-005-442060-0000-49004	-	5,742.52	-	-	-	-
Depreciation Expense	04-005-442060-0000-49102	450,000.00	318,170.93	-	340,773.00	-	-
Capital Expenditures	balance sheet	485,000.00	338,245.27	-	48,825.00	125,000.00	450,000.00
Total Water Expenditures		4,380,308.00	3,474,924.71	2,282,386.00	2,673,876.00	2,533,706.00	3,511,680.00

Sewer Fund

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2025-2026 operating budget for the Sewer Fund. According to fiscal projections, during the 2025-2026 fiscal year, the General Fund will not directly or indirectly subsidize this fund.

The Town of Smithfield operates its sewer system as an enterprise fund in which the sewer fund revenues are used to fund not only the operation, but also all maintenance, including the debt service of the system. Staff are responsible for the operation, maintenance, and repair of the Town's 28 sewer pump stations, 33 ft. Vac-Con "Vac truck", 13 bypass pumps, and associated 65 miles of underground infrastructure.

As part of the required maintenance, the Town utilizes a staff of 23 full time employees, which are required to divide time amongst various funds accordingly, to ensure the responsible maintenance of all the Town's physical and fixed sewer related assets. A total of twenty (20) full time staff divides their time between General Fund, Water Fund, Sewer Fund, and Highway Fund operations, while the additional three (3) full time employees are primarily dedicated Water Fund operations. Consequently, the Town's Public Works and Utility employees carefully schedule required work to ensure that public works and utility activities are accomplished on time while, concurrently, ensuring the safe and efficient operation of the Town's sewer system.

The Town's Sewer Fund is responsible for the transmission of wastewater from the customer to the Hampton Roads Sanitation District (HRSD) force mains, which then allows HRSD to convey the wastewater to its facilities for treatment.

The Town had a consultant perform a rate study for our water and sewer utilities. The consultant evaluated the current rates, current and future capital needs, as well as the current and future operation and maintenance costs. Based off that study, the consultants recommend that sewer rate be set at \$6 per 1,000 gallons. An increase of \$2.01 per 1,000 gallons. This equates to an increase of approximately \$15-\$25 per billing cycle for an average consumer. This budget includes the recommended rate of \$6.00 per 1,000 gallons. There are no other fee changes included in this budget.

Town of Smithfield
FY2026 Operating Budget
SEWER FUND

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
		Budget	Actual	Budget	Actual	Budget	Budget
SEWER REVENUES							
Sewer Charges	03-004-342070-0000-31101	730,000.00	765,888.52	730,000.00	654,254.00	778,000.00	1,490,700.00
Availability Fees	03-004-342070-0000-31102	247,200.00	263,680.00	247,200.00	360,980.00	247,200.00	247,200.00
Pro Rata Share Fees	03-004-342070-0000-31103	-	55,200.00		99,600.00		
Connection fees	03-004-342070-0000-31104	94,800.00	101,120.00	94,800.00	139,140.00	94,800.00	95,000.00
Interest Revenue	03-004-342070-0000-31501	7,000.00	9,168.88	7,000.00	41,616.00	93,750.00	90,000.00
Sewer Compliance Fee	03-004-342070-0000-31608	408,125.00	418,418.51	408,125.00	365,520.00	408,125.00	400,000.00
ARPA Funding	03-004-342070-0000-31619	505,000.00	369,162.22		-		
Appropriated fund balance for budget	Balance Sheet	818,010.00	75,826.05		-	328,301.00	
Total Sewer Revenue		2,810,135.00	2,061,684.18	1,487,125.00	1,661,110.00	1,950,176.00	2,322,900.00

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
		Budget	Actual	Budget	Actual	Budget	Budget
		FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
	MUNIS ACCOUNT NUMBER	Budget	Actual	Budget	Actual	Budget	Budget
SEWER EXPENSES							
Salaries	04-004-442070-0000-41100	319,944.00	307,302.30	369,245.00	290,815.00	401,493.00	447,847.00
FICA	04-004-442070-0000-42100	25,596.00	22,025.69	29,540.00	21,521.00	32,120.00	33,509.00
VRS	04-004-442070-0000-42200	29,858.00	8,247.26	34,642.00	30,574.00	37,877.00	39,474.00
Health	04-004-442070-0000-42300	51,007.00	39,313.90	53,314.00	30,017.00	51,302.00	61,565.00
VAC Truck Repairs & Maintenance	04-004-442070-0000-43107	5,000.00	2,131.39	5,000.00	4,380.00	5,000.00	10,000.00
Audit	04-004-442070-0000-43120	7,500.00	8,000.00	8,750.00	9,175.00	8,750.00	9,000.00
Legal	04-004-442070-0000-43150	10,000.00	5,152.28	10,000.00	7,300.00	10,000.00	5,000.00
Professional Fees	04-004-442070-0000-43152	40,000.00	13,759.75	40,000.00	1,618.00	40,000.00	40,000.00
Contractual	04-004-442070-0000-43300,43320	4,500.00	3,998.36	4,500.00	4,582.00	4,500.00	5,000.00
HRPDC sewer programs	04-004-442070-0000-43997	780.00	1,170.00	780.00	788.00	780.00	1,500.00
Data Processing	04-004-442070-0000-44100	15,000.00	13,172.83	15,000.00	17,001.00	15,000.00	20,000.00
Utilities	04-004-442070-0000-45100	50,000.00	44,447.14	48,000.00	46,269.00	50,000.00	50,000.00
Communications	04-004-442070-0000-45200	13,000.00	10,159.93	13,000.00	12,085.00	13,000.00	13,000.00
SCADA Expenses	04-004-442070-0000-45204	15,000.00	-	15,000.00	-	15,000.00	15,000.00
Insurance	04-004-442070-0000-45300	19,000.00	17,908.00	19,000.00	20,081.00	19,000.00	20,000.00
Materials & Supplies	04-004-442070-0000-45400	65,000.00	41,374.49	64,000.00	40,534.00	64,000.00	65,000.00
Travel & Training	04-004-442070-0000-45500	5,000.00	2,011.40	5,000.00	842.00	5,000.00	5,000.00
Miscellaneous	04-004-442070-0000-45804	1,200.00	413.73	1,200.00	233.00	1,200.00	1,500.00
Dues & Subscriptions	04-004-442070-0000-45810	200.00	102.36	200.00	145.00	200.00	200.00
Bank charges	04-004-442070-0000-45813	50.00	-	50.00	40.00	50.00	200.00
Equipment Expense	04-004-442070-0000-46006	60,000.00	51.03	60,000.00	-	60,000.00	60,000.00
Maintenance & Repairs	04-004-442070-0000-46007	175,000.00	104,490.62	174,642.00	204,063.00	174,642.00	400,000.00
Fuel	04-004-442070-0000-46008	15,000.00	11,710.36	15,000.00	11,676.00	15,000.00	15,000.00
Vehicle Maintenance	04-004-442070-0000-46009	5,000.00	6,786.77	5,000.00	10,393.00	5,000.00	10,000.00
Uniforms	04-004-442070-0000-46011	3,500.00	4,901.52	3,500.00	5,602.00	3,500.00	7,500.00
Pump Replacement & Conditioning	04-004-442070-0000-46015	150,000.00	136,328.30	142,762.00	102,637.00	142,762.00	150,000.00
ARPA	04-004-442070-0000-46019	505,000.00	195,185.16		37,416.00		-
Debt Service	04-004-442070-0000-49000	250,000.00	149,655.31	250,000.00	6,794.00	200,000.00	200,000.00
Bad Debt Expenses	04-004-442070-0000-49004	-	2,069.78				-
Depreciation Expense	04-004-442070-0000-49102	400,000.00	492,639.38	-	436,244.00	-	82,605.00
Capital Expenditures	balance sheet	544,000.00	489,802.94	100,000.00	82,246.00	575,000.00	555,000.00
Total Sewer Expenditures		2,785,135.00	2,134,311.98	1,487,125.00	1,435,071.00	1,950,176.00	2,322,900.00

Highway Fund

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2025-2026 operating budget for the Highway Fund. According to fiscal projections, during the 2025-2026 fiscal year, the General Fund will not directly or indirectly subsidize this fund.

The Highway Fund is used to fund not only the operation, but also all maintenance, including the debt service of the system. Staff are responsible for the operation, maintenance, and repair of all Town roads other than the Route 10 Bypass, Church St., Grace St., and portions of Main St. Furthermore, these funds are used to maintain all the Town's 110 miles of drainage and storm water infrastructure.

As part of the required maintenance, the Town utilizes a staff of 23 full time employees, which are required to divide time amongst various funds accordingly, to ensure the responsible maintenance of all the Town's physical and fixed highway related assets. A total of twenty (20) full time staff divides their time between General Fund, Water Fund, Sewer Fund, and Highway Fund operations, while the additional three (3) full time employees are primarily dedicated Water Fund operations. Consequently, the Town's Public Works and Utility employees carefully schedule required work to ensure that public works and utility activities are accomplished on time while, concurrently, ensuring the safe and efficient operation of the Town's Highway system. The Town works closely with VDOT as well as outside contractors to ensure that the roadways and drainage systems within the Town limits are maintained in a satisfactory condition.

The Town receives funding from the Commonwealth of Virginia to carry out this work.

Town of Smithfield
FY2026 Operating Budget
HIGHWAY FUND

Highway

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
HIGHWAY REVENUES							
Interest Income	03-204-341200-0000-31501	250.00	137.76	250.00	132.00	200.00	500.00
Revenue - Commwth of VA	03-204-341200-0000-34060	1,311,487.00	1,513,851.62	1,513,850.00	1,666,361.00	1,550,000.00	1,810,074.00
ARPA Funds	03-204-341200-0000-35026	-	206,925.00	-	-	-	-
Carryforward from prior years	N/A	-	-	-	-	-	-
Total Highway Fund Revenue		1,311,737.00	1,720,914.38	1,514,100.00	1,666,493.00	1,550,200.00	1,810,574.00
	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
HIGHWAY EXPENSES							
Salaries	04-204-441200-0000-41100	456,388.00	296,932.73	345,303.00	220,643.00	340,975.00	373,421.00
FICA	04-204-441200-0000-42100	36,512.00	21,870.92	27,625.00	16,192.00	27,278.00	28,517.00
VRS	04-204-441200-0000-42200	44,208.00	27,131.63	33,278.00	20,974.00	32,836.00	34,284.00
Health	04-204-441200-0000-42300	94,762.00	48,496.39	54,386.00	27,154.00	50,370.00	60,444.00
Maintenance	04-204-441200-0000-43104	599,493.89	853,988.79	840,808.00	856,845.00	750,041.00	942,908.00
Grass	04-204-441200-0000-43105	20,000.00	20,377.65	20,000.00	73,161.00	100,000.00	110,000.00
VAC Truck Repairs	04-204-441200-0000-43107	2,500.00	704.35	2,000.00	1,447.00	2,000.00	5,000.00
Professional services	04-204-441200-0000-43152	10,000.00	2,367.00	10,000.00	15,172.00	10,000.00	15,000.00
Contract Services	04-204-441200-0000-43300	-	-	-	-	-	-
Stormwater Management Program (regional)	04-204-441200-0000-43999	3,004.00	4,506.00	5,000.00	3,049.00	5,000.00	5,000.00
Street Lights	04-204-441200-0000-45101	122,000.00	112,575.24	125,000.00	120,645.00	125,000.00	135,000.00
Insurance	04-204-441200-0000-45300	15,000.00	13,956.00	15,000.00	15,917.00	15,000.00	-
Bank Charges	04-204-441200-0000-45813	-	42.00	-	54.00	-	-
Fuel	04-204-441200-0000-46008	14,000.00	12,131.94	20,000.00	15,058.00	20,000.00	20,000.00
Vehicle Maintenance	04-204-441200-0000-46009	12,000.00	8,886.16	12,000.00	9,465.00	12,000.00	20,000.00
Uniforms	04-204-441200-0000-46011	3,700.00	4,810.15	3,700.00	4,885.00	3,700.00	5,000.00
ARPA	04-204-441200-0000-48102	-	206,925.00	-	-	-	-
Capital Outlay	04-204-441200-0000-48100	89,000.00	93,888.38	-	46,097.00	56,000.00	56,000.00
Carryforward to next year	N/A	-	-	-	-	-	-
Total Highway Fund Expense		1,522,567.89	1,729,590.33	1,514,100.00	1,446,758.00	1,550,200.00	1,810,574.00

Five-year Capital Improvements Plan

The following is the proposed Capital Improvements Plan (CIP) for the five-year period covered by fiscal years 2025-2026 through 2029-2030.

A capital expenditure is an outlay of significant value that results in the acquisition of or addition to, a capital or fixed asset. The CIP is not a “wish list,” but it is a near-term, multi-year plan for undertaking and financing capital expenditures and projects. In developing the CIP, the municipal government must consider its ability to fund the plan.

This CIP is a “doable plan” for the Town. It does fit within the Town’s financial capabilities.

TOWN OF SMITHFIELD CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 26-30

	FY26	FY27	FY28	FY29	FY30
<u>HIGHWAY</u>					
Vehicle Replacement (split HWY, WTR, SWR, PW)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
TOTAL HIGHWAY FUND	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
<u>GENERAL FUND</u>					
Treasurer's Office					
TOTAL FOR TR	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Public Safety</u>					
Police Vehicles	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
TOTAL FOR PS	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
<u>Parks & Recreation: General Fund</u>					
LSC-washout repairs	\$ 30,628.00				
Work Truck		\$ 40,000.00			
Maintenance Building	\$ 2,000,000.00				
TOTAL FOR P&R	\$ 2,030,628.00	\$ 40,000.00	\$ -	\$ -	\$ -
<u>Public Works: General Fund</u>					
Nike Park Recreational Trail	\$ 136,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 675,000.00
Battery Park Drainage Project-Villas	\$ 400,000.00				
Streetlights	\$ 40,000.00	\$ 40,000.00			
Vehicle Replacement (split HWY, WTR, SWR, PW)	\$ 75,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
TOTAL FOR PW	\$ 651,000.00	\$ 165,000.00	\$ 125,000.00	\$ 130,000.00	\$ 705,000.00
<u>Public Buildings: General Fund</u>					
Replacement Christmas Decorations	\$ -	\$ 3,000.00			
315 Main Street - HVAC/Electrical			\$ 185,000.00		
Public Works Training Room	\$ 50,000.00				
TOTAL FOR PB	\$ 50,000.00	\$ 3,000.00	\$ 185,000.00	\$ -	\$ -
TOTAL GENERAL FUND	\$ 2,906,628.00	\$ 383,000.00	\$ 485,000.00	\$ 305,000.00	\$ 880,000.00

TOWN OF SMITHFIELD CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 26-30

	FY26	FY27	FY28	FY29	FY30
WATER FUND					
Water Main Replacement- Cypress Creek Bridge					\$ 400,000.00
Water Main Replacement - Main Street - 300 Block	\$ 75,000.00	\$ 500,000.00			
Vehicle Replacement (split HWY, WTR, SWR, PW)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
Water Meter Replacements	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
2nd RO Skid Funding	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Fire Hydrant Replacement	\$ 50,000.00				
TOTAL FOR WATER	\$ 450,000.00	\$ 825,000.00	\$ 325,000.00	\$ 330,000.00	\$ 730,000.00
SEWER FUND					
Bypass Pump	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00
Sewer Rehab - Pipes & Manholes	\$ 100,000.00	\$ 150,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
Pump Station Rehabilitation	\$ 200,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Vehicle Replacement (split HWY, WTR, SWR, PW)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
Antenna Towers	\$ 60,000.00	\$ 60,000.00			
Sewer Main Replacement - Main Street - 300 Block	\$ 75,000.00	\$ 500,000.00			
TOTAL FOR SEWER	\$ 555,000.00	\$ 1,155,000.00	\$ 620,000.00	\$ 625,000.00	\$ 625,000.00
TOTAL ALL FUNDS	\$ 3,936,628.00	\$ 2,388,000.00	\$ 1,455,000.00	\$ 1,290,000.00	\$ 2,265,000.00

Town of Smithfield
Water and Sewer Rates and Fees



SMITHFIELD
Virginia

March 2025

Prepared By:



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TABLE OF CONTENTS

1.0	INTRODUCTION	1-1
1.1	Purpose.....	1-1
1.2	Enterprise Fund.....	1-1
1.3	The Town of Smithfield's Water and Wastewater Systems.....	1-1
1.4	Growth Rates	1-1
2.0	WATER RATES	2-1
2.1	Projected Future Operating Expenses.....	2-1
2.2	Recommended Water Rates	2-2
2.3	Analysis of the Debt Service Fee.....	2-2
2.4	Recommended Water Rates Compared to Other Utilities	2-3
3.0	WASTEWATER RATES	3-1
3.1	Projected Wastewater Expenses and Required User Charges	3-1
3.2	Recommended Wastewater Rates.....	3-2
3.3	Analysis of the Sewer Compliance Fee	3-2
3.4	Recommended Wastewater Rates Compared to Other Utilities.....	3-3
4.0	CONNECTION FEES.....	4-1
4.1	Water Connection Fees:.....	4-1
4.2	Sewer Connection Fees:.....	4-1
5.0	PRO RATA AND AVAILABILITY FEES	5-1
5.1	Water Availability Fees.....	5-1
5.2	Water Availability Fees and the CIP.....	5-3
5.3	Sewer Availability Fees	5-4
5.4	Sewer Availability Fees and the CIP.....	5-5
6.0	SUMMARY	6-1

TABLES

Table 1-1: Recent and Projected New Residential Connections	1-2
Table 1-2: Housing Developments Approved.....	1-2
Table 2-1: FY2024 and FY2025 Water Rates	2-1
Table 2-2: Projected Operating Deficits – No Water Rate Increases.....	2-2
Table 2-3: Recommended Water Rates (FY26 – FY29).....	2-2
Table 2-4: Projected Debt Service Fund Balance 2025 - 2029	2-3
Table 3-1: Wastewater Rates and Fees	3-1
Table 3-2: Projected Operating Deficits – No Wastewater Rate Increases	3-2
Table 3-3: Recommended Wastewater Rates (FY26 – FY29)	3-2
Table 3-4: Projected Sewer Compliance Fund Balance 2025 - 2029	3-3
Table 5-5: Water Capital Escrow Fund (Availability Fees and Pro Rata Fees).....	5-4
Table 5-9: Water Capital Escrow Fund (Availability Fees and Pro Rata Fees).....	5-6

1.0 INTRODUCTION

1.1 Purpose

The purpose of the Water and Wastewater Rate Analysis is to provide a detailed analysis of current water and wastewater user charges and fees and to provide recommendations for rates that will be adequate to meet projected expenses, including capital expenses both now and in the next five years. The following rates and fees are discussed in this report:

- Bi-Monthly user charges including the water and sewer volume charges,
- Water debt service fees,
- Sewer compliance fees,
- Water and sewer connection fees, and
- Water and sewer availability fees.

The following sections of this report provide discussion and recommendations related to each rate or fee.

1.2 Enterprise Fund

Utilities operated by local governments are “enterprise funds”; sometimes called “business-type activities or proprietary funds”. The goal of an enterprise fund is to recover the cost of providing a service through user fees. The rates and fees charged for water and sewer service should be adequate to cover operating expenses, pay current and future debt service and provide funds for capital improvements.

The goal of this rate analysis is to recommend rates that meet this criterion.

1.3 The Town of Smithfield’s Water and Wastewater Systems

The Town’s public water system serves approximately 3,330 connections. The system relies on groundwater and water is treated at the Town’s reverse osmosis water treatment plant. The Town’s groundwater withdrawal permit limits the groundwater withdrawal to 1.5 MGD.

The wastewater collection system serves approximately 3,200 connections. Wastewater from Smithfield is transferred to the Hampton Road Sanitation District force main via a series of sewer pump stations and the wastewater is treated by HRSD.

1.4 Growth Rates

Based on the Town’s records of new water and sewer connections per year over the period from 2018 – 2023, the total number of new connections was 1,237. The average number of new connections per year was sixty connections per year over the 6 year timeframe; it was 73 per year over the most recent 3 years.

Table 1-1: Recent and Projected New Residential Connections

Year	Number of New Connections
2023	64
2022	84
2021	72
2020	41
2019	46
2018	55
Total (6 years)	362
Average per Year (recent 6 years)	60
Average per Year (recent 3 years)	73

The Town has several housing developments that have been approved. The approved developments are expected to increase the number of new homes over the next 15-20 years, or longer. The following table summarizes the number of homes approved for each development. These numbers and calculations are included here to illustrate that the projected growth rate of seventy-three units per year is conservative; meaning that the revenue from connection, availability fees, and user charges is likely not overstated in the projections discussed in Sections 2 and 3 of this report.

Table 1-2: Housing Developments Approved

Name of Development	# of Homes
Mallory Pointe	812
The Parke at Battery	150
The Grange	267
Luter Acres	<u>8</u>
	1237
73 units per year	buildout in 17 years
60 units per year	buildout in 20 years

-- *End of Section* --

2.0 WATER RATES

The Town's water rates are comprised of two fees:

- The charge per 1,000 gallons which is currently \$7.00 per thousand gallons. The rate was \$6.75 per 1,000 gallons in FY24 and was increased to \$7.00 per 1,000 gallons effective July 2024 (FY25).
- The debt service fee of \$11.47 per bi-monthly billing period. The debt service fee was implemented when the reverse osmosis (RO) water treatment facility was constructed and was designed to pay the debt service on the debt incurred to finance the facility.

Most residential customers in Smithfield use 6,000 – 10,000 gallons of water over a two-month billing cycle. The following table details the FY24 and FY25 rates and shows the bi-monthly charge for customers using 6,000, 8,000 or 10,000 gallons per month.

Table 2-1: FY2024 and FY2025 Water Rates

	FY24	FY 25
Rate (\$ per 1,000 gallons):	\$6.75	\$ 7.00
Debt Service Fee	\$11.47	\$ 11.47
Gallons Per Billing Period:	Bi-Monthly Water Bill	
6,000 gallons	\$51.97	\$ 53.47
8,000 gallons	\$65.47	\$ 67.47
10,000 gallons	\$78.97	\$ 81.47
	Increase to Bi-Monthly Water Bill	
6,000 gallons		\$ 1.50
8,000 gallons		\$ 2.00
10,000 gallons		\$ 2.50

2.1 Projected Future Operating Expenses

A projection of future operating expenses was prepared; including the following assumptions:

- The Town's RO water treatment plant discharges wastewater to the sewer system. HRSD anticipates a 5.5% increase in wastewater rates in FY26, 9.9% in FY27 and 5.5% thereafter.¹
- The cost of chemicals required by the RO plant is expected to increase by 10% per year.
- The projected increases in wastewater treatment costs and chemicals are notable because not only are these increases greater than most other categories, but because the costs are some of the largest line-items in the budget.

Without the rate increases discussed in the following pages, the annual deficits would be \$250,000 to more than \$500,000 per year. The table below details the projected operating

¹ See page 23 of 58 of the HRSD FY25 Annual Budget.

<https://www.hrsd.com/sites/default/files/assets/HRSDBondsPDFs/FY25AnnualBudget-061124.pdf>

revenues (with no rate increases and growth of seventy-three new customers per year), the projected operating expenses, and the projected annual operating deficit. For more details, see Appendix 1.

Table 2-2: Projected Operating Deficits – No Water Rate Increases

			FY25	FY26	FY27	FY28	FY29
Operating Revenue Compared to Operating Expenses (With no rate increases)							
Operating Revenue	\$1,720,002	\$ 1,450,465	\$1,836,193	\$1,843,101	\$1,867,629	\$1,892,157	\$1,916,685
Operating Expenses	2,547,037	2,240,972	2,081,706	2,191,535	2,287,318	2,388,122	2,494,267
Net	\$(827,035)	\$(790,507)	\$(245,513)	\$(348,434)	\$(419,689)	\$(495,965)	\$(577,582)

2.2 Recommended Water Rates

The rates shown in the following table are the rates required to pay projected operating expenses in FY26 – FY29. Note that the rate (the charge per 1,000 gallons of metered water usage) increases each year; the debt service fee does not. The debt service fee is discussed in Section 2.3.

Table 2-3: Recommended Water Rates (FY26 – FY29)

	FY24	FY 25	FY 26	FY 27	FY 28	FY 29
Rate (\$ per 1,000 gallons):	\$6.75	\$ 7.00	\$ 8.50	\$8.75	\$9.00	\$9.50
Debt Service Fee	\$11.47	\$ 11.47	\$ 11.47	\$11.47	\$11.47	\$11.47
Gallons Per Billing Period:		Bi-Monthly Water Bill				
6,000 gallons	\$51.97	\$ 53.47	\$ 62.47	\$63.97	\$65.47	\$68.47
8,000 gallons	\$65.47	\$ 67.47	\$ 79.47	\$81.47	\$83.47	\$87.47
10,000 gallons	\$78.97	\$ 81.47	\$ 96.47	\$98.97	\$101.47	\$106.47
	Increase to Bi-Monthly Water Bill					
6,000 gallons		\$ 1.50	\$ 9.00	\$1.50	\$1.50	\$3.00
8,000 gallons		\$ 2.00	\$ 12.00	\$2.00	\$2.00	\$4.00
10,000 gallons		\$ 2.50	\$ 15.00	\$2.50	\$2.50	\$5.00

2.3 Analysis of the Debt Service Fee

The Debt Service Fee was enacted at the time that the Reverse Osmosis water treatment plant was constructed and financed. The fee was designed to generate revenue to pay debt service related to the plant and related water system improvements. The fee is \$11.47 per bi-monthly billing cycle and is applied to each bill regardless of the volume of water usage.

- Each year, the Town collects approximately \$233,000 from the debt service fee.
- Annual debt service varies – but is \$200,000 - \$330,000 each year.

- The fees "go to" a debt service fund and the principal and interest on the outstanding debt is paid from the fund.
- Current balance in the debt service reserve fund is approximately \$961,000. Projected balance at end of FY29 is approximately \$927,000. And at that time, there is still approximately \$1.13 million outstanding.
- Recommend leaving the debt service fee in place. Town management and department heads should re-evaluate in 4-5 years.

The following table shows the projected inflows of debt service fees; the use of the funds for debt service; and projected balances each year.

Table 2-4: Projected Debt Service Fund Balance 2025 - 2029

	FY24	FY 25	FY 26	FY 27	FY 28	FY 29
Beginning Balance	\$961,749	\$865,066	\$806,090	\$625,542	\$683,377	\$746,222
Additions	233,317	271,024	276,048	281,072	286,095	291,119
Use of Funds for Debt Service	(330,000)	(330,000)	(456,596)	(223,237)	(223,250)	(109,844)
Ending Balance	\$865,066	\$806,090	\$625,542	\$683,377	\$746,222	\$927,497

2.4 Recommended Water Rates Compared to Other Utilities

When considering increasing water rates, elected officials are often interested in comparing current and recommended rates to those in other utilities. The table on the following page compares the current and recommended water rates to those in selected nearby utilities.

As shown, the recommended rates compare favorably to rates in the select localities.

Table 2-5. Current and Recommended Water Rates Compared to Other Utilities

Gallons (Bi-Monthly)	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000
Town of Smithfield (Current)	\$ 39.47	\$ 53.47	\$ 67.47	\$ 81.47	\$ 95.47	\$109.47	\$123.47	\$137.47	\$151.47
Town of Smithfield (Recommended FY26)	\$ 45.47	\$ 62.47	\$ 79.47	\$ 96.47	\$113.47	\$130.47	\$147.47	\$164.47	\$181.47
<hr/>									
City of Chesapeake (1/1/2024)	\$ 39.56	\$ 48.30	\$ 57.04	\$ 97.17	\$122.09	\$147.01	\$171.92	\$196.84	\$221.76
Isle of Wight County (7/1/2023)	\$ 82.54	\$ 107.24	\$ 131.94	\$ 156.64	\$181.34	\$206.04	\$230.74	\$255.44	\$280.14
City of Suffolk (7/01/2024)	\$ 89.85	\$ 119.53	\$ 149.21	\$ 178.89	\$208.56	\$238.24	\$267.92	\$297.59	\$327.27
Southampton County	\$ 72.00	\$ 72.00	\$ 72.00	\$ 100.00	\$128.00	\$156.00	\$184.00	\$212.00	\$240.00
City of Franklin	\$ 41.24	\$ 47.64	\$ 54.04	\$ 60.44	\$66.84	\$73.24	\$79.64	\$86.04	\$92.44
<hr/>									
Average Rate All Other Utilities	\$ 65.04	\$ 78.94	\$ 92.85	\$ 118.63	\$141.37	\$164.11	\$186.84	\$209.58	\$232.32
Current Smithfield Rate as % of Average	61%	68%	73%	69%	68%	67%	66%	66%	65%
Recommended Smithfield Rate as % of Average	70%	79%	86%	81%	80%	80%	79%	78%	78%

-- *End of Section* --

3.0 WASTEWATER RATES

Town wastewater charges include three fees:

- The charge per 1,000 gallons; currently \$3.99 per thousand gallons. The rate was \$3.74 per 1,000 gallons in FY24 and was increased to \$3.99 per 1,000 gallons effective July 2024 (FY25).
- The sewer compliance fee of \$18.62 per bi-monthly billing period. The compliance fee is required by the regional DEQ consent order.
- The third component is the HRSD charge of \$8.28 per ccf²; or \$11.07 per 1,000 gallons.

Most residential customers in Smithfield use 6,000 – 10,000 gallons of water over a two-month billing cycle. The following table details the FY24 and FY25 rates and shows the bi-monthly sewer charge for customers using 6,000, 8,000 or 10,000 gallons per month.

Table 3-1: Wastewater Rates and Fees

	FY24	FY 25
Rate ³	\$3.74	\$3.99
HRSD Rate ⁴	\$9.32	\$11.07
Sewer Compliance Fee	\$18.62	\$18.62
Bi-Monthly Charge		
6,000 gallons	\$96.98	\$108.99
8,000 gallons	\$123.10	\$139.11
10,000 gallons	\$149.22	\$169.24
Increase (FY24 – FY25)		
6,000 gallons		\$12.01
8,000 gallons		\$16.01
10,000 gallons		\$20.02

3.1 Projected Wastewater Expenses and Required User Charges

To determine the rates needed to pay projected wastewater system costs, a five-year projection of expenses was prepared. The detailed projection is included in Appendix 2.

The assumptions included in the projection are as follows:

- Assumed 73 new connections per year (8,000 gallons per billing cycle)
- Applied moderate annual increases of 3% to 5% to most cost categories.
- Without the rate increases discussed in the following pages, the annual deficits would be \$300,000 to \$400,000 per year. The table below details the projected operating revenues (with no rate increases and growth of seventy-three new customers per year), the

² CCF – Hundred cubic feet

³ \$ per 1,000 gallons

⁴ \$ per 1,000 gallons

projected operating expenses, and the projected annual operating deficit. For more details, see Appendix 2.

Table 3-2: Projected Operating Deficits – No Wastewater Rate Increases

	FY25	FY26	FY27	FY28	FY29
Operating Revenue Compared to Operating Expenses (With no rate increases)					
Operating Revenue	\$1,329,372	\$991,302	\$1,005,283	\$1,019,264	\$1,033,245
Operating Expenses	<u>1,412,624</u>	<u>1,388,829</u>	<u>1,337,457</u>	<u>1,387,635</u>	<u>1,422,178</u>
Net	\$ (83,252)	\$(397,527)	\$(332,174)	\$(368,371)	\$(388,933)

3.2 Recommended Wastewater Rates

The rates shown in the following table are the rates required to pay projected operating expenses in FY26 – FY29. Note that the rate (the charge per 1,000 gallons of metered water usage) increase in FY26 but does not increase in the following years. The sewer compliance fee does not increase. *However, HRSD rates are projected to continue to increase.*

Table 3-3: Recommended Wastewater Rates (FY26 – FY29)

	FY24	FY 25	FY 26	FY 27	FY 28	FY 29
Smithfield Rate	\$3.74	\$3.99	\$6.00	\$6.00	\$6.00	\$6.00
HRSD Rate	\$9.32	\$11.07	\$12.07	\$13.16	\$13.88	\$14.64
Sewer Compliance Fee	\$18.62	\$18.62	\$18.62	\$18.62	\$18.62	\$18.62
Gallons per Billing Period		Bi-Monthly Wastewater Bill				
6,000 gallons	\$96.98	\$108.99	\$127.07	\$133.57	\$137.90	\$142.47
8,000 gallons	\$123.10	\$139.11	\$163.22	\$171.88	\$177.66	\$183.76
10,000 gallons	\$149.22	\$169.24	\$199.37	\$210.20	\$217.42	\$225.04
		Increase to Bi-Monthly Bill				
6,000 gallons		\$12.01	\$18.08	\$6.50	\$4.33	\$4.57
8,000 gallons		\$16.01	\$24.10	\$8.66	\$5.78	\$6.10
10,000 gallons		\$20.02	\$30.13	\$10.83	\$7.22	\$7.62

3.3 Analysis of the Sewer Compliance Fee

The Sewer Compliance Fee was designed and implemented to meet the Town's obligations under the Regional Sewer Consent Order.

- Bi-Monthly Fee is \$18.62.
- Each year, the Town collects approximately \$410,000.
- The fees "go to" the sewer compliance funds and are used for sewer collection system projects that are related to the Regional Sewer Consent Order.
- Current balance is approximately \$3.9 million. The CIP includes \$300,000 - \$400,000 in compliance projects per year.
- Projected balance at end of FY29 is approximately \$4.2 million.

- Recommend leaving the compliance fee as is. In addition, it is recommended that the CIP projects needed over the next decade should be carefully reviewed and the CIP should be updated as needed. Management should review the fee again in 4-5 years.

Table 3-4: Projected Sewer Compliance Fund Balance 2025 - 2029

	FY 25	FY 26	FY 27	FY 28	FY 29
Beginning Balance	\$3,939,692	\$3,975,973	\$3,920,409	\$4,033,001	\$4,153,748
Additions	416,281	424,436	432,592	440,747	448,903
Uses of Funds (Compliance Projects):					
Bypass Pump	(170,000)	(170,000)	(170,000)	(170,000)	(170,000)
Other Pump Station Projects					
Manhole Inspections and Rehab	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Lining of Gravity Sewer Pipes	(50,000)	(100,000)	(100,000)	(100,000)	(100,000)
Plaza Pump Station Upgrades	(110,000)	-	-	-	-
Rising Star Pump Station Rehab	-	<u>(160,000)</u>	-	-	-
Ending Balance	\$3,975,973	\$3,920,409	\$4,033,001	\$4,153,748	\$4,282,651

3.4 Recommended Wastewater Rates Compared to Other Utilities

When considering increasing wastewater rates, elected officials are often interested in comparing current and recommended rates to those in other utilities. The table on the following page compares the current and recommended wastewater rates to those in select nearby utilities.

As shown in Table 3-5 (on the following page), the recommended rates are higher than the rates in effect in the select localities. This is particularly true in the lower levels of usage (4,000 – 6,000 gallons).

Table 3-6 is a similar analysis, but both the City of Franklin and Southampton County are removed from the analysis because neither are “HRSD communities”. As shown in Table 5-4, when comparing only the “HRSD communities” to the recommended rates in Smithfield, the recommended rates for Smithfield compare slightly more favorably.

Table 3-5. Current and Recommended Wastewater Rates Compared to Other Utilities⁵

Gallons (Bi-Monthly)	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000
Town of Smithfield (Current)	\$ 78.85	\$ 108.97	\$ 139.09	\$ 169.21	\$ 199.32	\$ 229.44	\$ 259.56	\$ 289.68	\$ 319.79
Town of Smithfield (Proposed FY26)	\$ 90.90	\$ 127.04	\$ 163.18	\$ 199.32	\$ 235.46	\$ 271.60	\$ 307.74	\$ 343.88	\$ 380.02
City of Chesapeake (1/1/2024)	\$ 74.08	\$ 103.52	\$ 132.96	\$ 162.39	\$ 191.83	\$ 221.27	\$ 250.71	\$ 280.15	\$ 309.59
Isle of Wight County (7/1/2023)	\$ 72.28	\$ 108.42	\$ 144.56	\$ 180.70	\$ 216.84	\$ 252.98	\$ 282.12	\$ 304.26	\$ 326.40
City of Suffolk (7/01/2024)	\$ 85.35	\$ 128.02	\$ 170.69	\$ 213.37	\$ 256.04	\$ 298.71	\$ 341.39	\$ 384.06	\$ 426.73
Southampton County	\$ 88.00	\$ 88.00	\$ 88.00	\$ 120.00	\$ 152.00	\$ 184.00	\$ 216.00	\$ 248.00	\$ 280.00
City of Franklin	\$ 55.74	\$ 55.02	\$ 63.88	\$ 72.74	\$ 81.60	\$ 90.46	\$ 99.32	\$ 108.18	\$ 117.04
Average Rate All Other Utilities	\$ 75.09	\$ 96.60	\$ 120.02	\$ 149.84	\$ 179.66	\$ 209.49	\$ 237.91	\$ 264.93	\$ 291.95
Current Smithfield Rate as % of Average	105%	113%	116%	113%	111%	110%	109%	109%	110%
Proposed Smithfield Rate as % of Average	121%	132%	136%	133%	131%	130%	129%	130%	130%

Table 3-6. Current and Recommended Sewer Rates Compared to Other "HRSD Utilities"⁶

Gallons (Bi-Monthly)	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000
Average of Other HRSD communities ⁷	\$ 77.23	\$ 113.32	\$ 149.40	\$ 185.49	\$ 221.57	\$ 257.66	\$ 291.41	\$ 322.82	\$ 354.24
Current Smithfield Rate as % of Average	102%	96%	93%	91%	90%	89%	89%	90%	90%
Proposed Smithfield Rate as % of Average	118%	112%	109%	107%	106%	105%	106%	107%	107%

-- End of Section --

⁵ Calculations include HRSD's current charges.

⁶ Calculations include HRSD's current charges

⁷ Southampton County and the City of Franklin are not included in these calculations because they are not subject to the HRSD charges.

4.0 CONNECTION FEES

4.1 Water Connection Fees:

The Town's current water connection fees are as shown below.

Table 4-1: Water Connection Fees

Water Meter Size (inches)	Connection Fee
5/8	\$660
3/4	\$700
1	\$1,200
1½	\$2,000

Discussion with management verified that the cost that the Town incurs relating to new water connections is adequately covered by the existing connection fees. **There is no recommended change in the water connection fees.**

4.2 Sewer Connection Fees:

As per Sec. Sec. 82-75 of the Town's Utility Ordinance, the residential connection fee is \$1,580. Commercial connection fees are as shown below:

Table 4-2: Sewer Connection Fees

Water Meter Size (inches)	Connection Fee
5/8	\$1,580
3/4	\$2,250
1	\$4,000
1½	\$8,000
2	\$15,000
3	\$35,000
4	\$62,000
6	\$139,000

Discussion with management verified that the cost that the Town incurs relating to new sewer connections is adequately covered by the existing connection fees. **There is no recommended change in the sewer connection fees.**

-- *End of Section* --

5.0 PRO RATA AND AVAILABILITY FEES

Availability fees are contributions to capital that fund system capacity. These fees are charged to the developer of a property prior to the time service is received. The fees are calculated based on the system capacity

The Town established a revised schedule of availability fees in approximately 2000. At that time the Town "split" the recommended availability fee into two parts: the pro rata fee and the availability fee. At that time, the policy was to collect the pro rata fee near the time subdivisions plats were filed and the balance of the availability fee was collected at the time service was requested for the property. Since the time the fees were adopted, the practice of collecting the fees at different times has changed and the fees are now collected from the developer concurrently.

Therefore, to simplify the collection and administration of the fees, it is recommended that the pro rata and availability fees be combined into one fee. Further, the combined pro rata and availability fees will both be credited to the capital funds for either the water or sewer fund.

5.1 Water Availability Fees

As per Sec. 82-31 of the Utility Ordinance, the Town's water availability and pro rata fees are as follows:

Table 5-1: Current Water Availability and Pro Rata Fees

Water Meter Size (inches)	Availability	Pro Rata Fee	Total
5/8	\$ 2,720	\$ 1,200	\$ 3,920
3/4	\$ 4,360	\$ 1,200	\$ 5,560
1	\$ 7,660	\$ 1,200	\$ 8,860
1 1/2	\$ 13,760	\$ 1,200	\$ 14,960
2	\$ 25,560	\$ 1,200	\$ 26,760
3	\$ 51,660	\$ 1,200	\$ 52,860
4	\$ 80,960	\$ 1,200	\$ 82,160
6	\$162,460	\$ 1,200	\$163,660

The availability and pro rata fees have not been re-evaluated or updated since 2007.

To evaluate the availability fees, a list of all the assets of the water system was reviewed. The asset list included each asset, the date constructed or installed and the original cost. Using this data, and the estimated useful life of each asset, the present value of the system was calculated. and the present value of the system was compared to the system capacity to calculate the "value" for each residential connection.

As shown in Table 5-2, the calculated availability fee for the water system is \$4,215 for a 5/8 inch meter. However, the Town anticipates capital investments in the water system of approximately \$2.5 million over the next 2-5 years. When the value of the anticipated CIP projects is added to the system value, the availability fees are calculated to be \$4,900. It is recommended the Town implement a schedule of availability fees based on \$4,900 for a 5/8 inch meter. The charges for larger meters are calculated based on the current schedule for larger meters. See Table 5-3.

Table 5-2: Recommended Water Availability Fees

	Water System Present Value	Permitted Capacity (GPD) ⁸	GPD/ERC ⁹	Availability Fee (5/8 inch meter) ¹⁰	Increase over Current Fee (\$3,920)	% Increase
Existing System	\$16,411,431	1,557,313	400	\$ 4,215	\$295	11%
Add 5 Year CIP	\$18,996,431	1,557,313	400	\$ 4,900	\$980	36%

Table 5-3: Recommended Water Connection and Availability Fees

	Connection Fee (no change from current fee)	Recommended Availability Fee (includes the Pro Rata Fees)	Total
5/8	\$660	\$ 4,900	\$ 5,560
3/4	\$700	\$ 7,400	\$ 8,100
1	\$ 1,200	\$ 12,300	\$ 13,500
1 1/2	\$ 2,000	\$ 21,500	\$ 23,500
2	\$ 4,000	\$ 39,200	\$ 43,200
3	\$ 8,000	\$ 78,400	\$ 86,400
4	\$ 14,000	\$ 122,500	\$ 136,500
6	\$ 31,000	\$ 245,000	\$ 276,000

The following table provides a comparison of the Town's current and recommended residential water connection and availability fees to those of neighboring utilities. (Note: it is difficult to precisely compare these fees across a selection of utilities because the methods of determining and charging the fees vary from one utility to another).

⁸ GPD = Gallons per day

⁹ GPD/ERC = Gallons per day per equivalent residential connection.

¹⁰ Calculation is as follows: Present Value of the System divided by (permitted capacity/400) = \$4,215.

Table 5-4: Comparison of Recommended Water Connection and Availability Fees

Utility	Connection Fee	Availability / Facility Fee	Total
Town of Smithfield (Current)	\$660	\$ 3,920	\$ 4,580
Town of Smithfield (Recommended)	\$660	\$ 4,900	\$ 5,560
City of Chesapeake	\$150	\$ 3,697	\$ 3,847
Isle of Wight County		\$ 4,500	\$ 4,500
City of Suffolk	\$ 2,000	\$ 5,520	\$ 7,520
Southampton County	\$ 1,000	\$ 4,000	\$ 5,000
City of Franklin		\$ 3,500	\$ 3,500

The recommended connection and availability fees are reasonable when compared to similar fees in neighboring utilities.

5.2 Water Availability Fees and the CIP

Water availability fees are deposited to the Water System Escrow Fund and are used to fund capital projects. Table 5-5 provides a projection of the inflow of availability funds and the use of funds for CIP projects. As shown below, the ending balance in the fund decreases from \$1.2 million to \$574,624 over the five years shown in Table 5-5.

It is recommended that staff carefully review the CIP and the actual balances in the reserve fund to on an annual basis and adjust as needed.

Table 5-5: Water Capital Escrow Fund (Availability Fees and Pro Rata Fees)

	FY24	FY25	FY26	FY27	FY28	FY29
Beginning Balance	\$ 864,704	\$1,203,824	\$1,253,824	\$1,081,524	\$889,224	\$716,924
ARPA Funds	\$ -	\$ -	\$ 200,000	\$ 200,000	\$700,000	\$200,000
Water Availability Fees (73 homes per year)	\$ 339,120	\$ 175,000	\$ 357,700	\$ 357,700	\$357,700	\$357,700
Capital Projects:						
Water Main Replacement - Cypress Creek Bridge		-	-	-	-	(400,000)
Vehicle Replacement (split HWY, WTR, SWR)		(25,000)	-	-	(30,000)	-
Water Valve Replacement		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Replacement of Galvanized Water Line		-	(300,000)	(300,000)	(300,000)	-
Water Main on McGruder		-	-	(50,000)	-	-
Water Main Replacement - Main St (ARPA)		-	-	-	(500,000)	
Membrane Replacement		-	(30,000)	-	-	-
Lead and Copper Removal (total TBD)		-	(100,000)	(100,000)	(100,000)	-
2nd RO Skid (\$500,000 ARPA)		-	(200,000)	(200,000)	(200,000)	(200,000)
Total Capital Projects	-	(125,000)	(730,000)	(750,000)	(1,230,000)	(700,000)
Ending Balance	\$1,203,824	\$1,253,824	\$1,081,524	\$889,224	\$716,924	\$574,624

5.3 Sewer Availability Fees

As per Sec. 82-31 of the Utility Ordinance, the Town's sewer availability fees are as follows:

Table 5-6: Current Sewer Availability and Pro Rata Fees

Water Meter Size (inches)	Availability	Pro Rata Fee	Total
5/8	\$4,120	\$1,200	\$5,320
3/4	\$6,320	\$1,200	\$7,520
1	\$10,720	\$1,200	\$11,920
1 1/2	\$19,020	\$1,200	\$20,220
2	\$34,920	\$1,200	\$36,120
3	\$70,120	\$1,200	\$71,320
4	\$109,720	\$1,200	\$110,920
6	\$219,720	\$1,200	\$220,920

The availability and pro rata fees have not been re-evaluated or updated since 2007.

Review of the present value of the sewer system, the existing capacity, and the value of the 5-year CIP indicates that the current fees shown above are appropriate. **No change is recommended, with the exception that the fees are rounded up to the nearest \$100.**

Table 5-7: Recommended Sewer Connection and Availability Fees

Water Meter Size (inches)	Connection Fee	Availability Fee	Total
5/8	\$ 1,580	\$ 5,400	\$ 6,980
3/4	\$ 2,250	\$ 7,600	\$ 9,850
1	\$ 4,000	\$ 12,000	\$ 16,000
1 1/2	\$ 8,000	\$ 20,300	\$ 28,300
2	\$15,000	\$ 36,200	\$ 51,200
3	\$35,000	\$ 71,400	\$ 106,400
4	\$62,000	\$ 111,000	\$ 173,000
6	\$139,000	\$ 221,000	\$ 360,000

The following table provides a comparison of the Town's current and recommended residential sewer connection and availability fees to those of neighboring utilities.

Table 5-8: Comparison of Recommended Sewer Connection and Availability Fees

	Connection Fee	Availability or Facility Fee	HRSD Fee	Total
Town of Smithfield (Current)	\$1,580	\$5,320	\$2,430	\$9,330
Town of Smithfield (Recommended)	\$1,580	\$5,400	\$2,430	\$9,830
City of Chesapeake		\$3,519	\$2,430	\$5,949
Isle of Wight County		\$4,000	\$2,430	\$6,430
City of Suffolk	\$2,000	\$6,000	\$2,430	\$10,430
Southampton County	\$1,800	\$6,000	\$-	\$7,800
City of Franklin	\$4,500		\$-	\$4,500

The sewer availability fees are reasonable when compared to similar fees in neighboring utilities.

5.4 Sewer Availability Fees and the CIP

Sewer availability fees are deposited to the Sewer System Escrow Fund and are used to fund capital projects. Table 5-9 provides a projection of the inflow of availability funds and the use of funds for CIP projects. As shown below, the ending balance in the fund increases from \$3.9 million to \$4.2 million over the five years shown in Table 5-9.

It is recommended that staff carefully review the CIP and the actual balances in the reserve fund to on an annual basis and adjust as needed.

Table 5-9: Water Capital Escrow Fund (Availability Fees and Pro Rata Fees)

	FY24	FY 25	FY 26	FY 27	FY 28	FY 29
Sewer Compliance						
Beginning Balance	\$3,574,172	\$3,939,692	\$3,975,973	\$3,920,409	\$4,033,001	\$4,153,748
Additions	\$365,520	\$416,281	\$424,436	\$432,592	\$440,747	\$448,903
Uses of Funds (HRSD Programs):						
Bypass Pump	\$-	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (170,000)
Other Pump Station Projects						
Manhole Inspections and Rehab	\$-	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Lining of Gravity Sewer Pipes	\$-	\$ (50,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
Plaza Pump Station Upgrades	\$-	\$ (110,000)	\$-	\$-	\$-	\$-
Rising Star Pump Station Rehab	\$-	\$-	\$ (160,000)	\$-	\$-	\$-
Ending Balance	\$3,939,692	\$3,975,973	\$3,920,409	\$4,033,001	\$4,153,748	\$4,282,651

-- *End of Section* --

6.0 SUMMARY

The overall goal of the rate study was to recommend rates and fees that enable the utility to recover costs from the water and sewer customers that pay the costs of operating and maintaining the water and sewer facilities now and in the future. The recommended rates and fees are designed to meet that goal.

The recommendations presented herein are for consideration by council. Any changes in the rates can be made only after a public hearing and adoption by Council. It is recommended that the Town confer with the Town attorney to update any impacted portions of the Town Code of Ordinances following adoption of new rates or fees.

-- End of Section --

APPENDIX 1 and APPENDIX 2 are Attached.

APPENDIX 1. WATER PROJECTIONS

	A	B	C	D	E	F	G	H	I	J
1	Town of Smithfield									
2	Water Fund									
3	Final March 2025									
4		FY 23	FY24 Actual (Unaudited)	FY 25	FY 26	FY 27	FY 28	FY 29		
5		Actual		Budget	Projected	Projected	Projected	Projected		Notes and Assumptions
6	WATER REVENUES									
7	Volume Charges:									
8	Estimated New Connections Per Year			73	73	73	73	73		estimated connections per year
9	Current/Projected Rate (\$ per 1,000 gal.) IN	\$ 6.75	\$ 7.00	\$ 8.50	\$ 8.75	\$ 9.00	\$ 9.50			
10	Current/Projected Rate (\$ per 1,000 gal.) OUT		\$ 8.44	\$ 10.25	\$ 10.55	\$ 10.85	\$ 11.45			
11	% increase each year		3.7%	21.4%	2.9%	2.9%	5.6%			
12	Water Sales	\$ 1,661,080	\$ 1,380,708	\$ 1,620,865	\$ 1,992,721	\$ 2,081,115	\$ 2,171,235	\$ 2,323,395		
13	Water Sales from New Customers			\$ 24,528	\$ 29,784	\$ 30,660	\$ 31,536	\$ 33,288		assumes 8,000 gallons per bi-monthly billing period
14	Debt Service Fees:									
15	Projected Rate Increase:			0.0%	0.0%	0.0%	0.0%	0.0%		
16	Current/Projected Rate (\$ Bi-Monthly)	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47		
17	Debt Service Revenue	266,915	233,317	266,000	271,024	276,048	281,072	286,095		Increase in revenue is due to new connections
18	Debt Service Revenue from New Customers			5,024	5,024	5,024	5,024	5,024		
19	Availability and Pro Rata Fees:									
20				0.0%	25.0%	0.0%	0.0%	0.0%		Consider incremental increases?
21		\$ 3,920	\$ 3,920	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900		Increase based on Availability Fee calculations -
22	Availability and Pro Rata Fees	174,080	339,120	175,000	357,700	357,700	357,700	357,700		assume 73 5/8 meters annually
23	Connection Fees	42,240	56,780	45,000	48,180	48,180	48,180	48,180		\$660 / No change recommended
24	Miscellaneous	-	29,849	-	-	-	-	-		
25	Application Fees	9,039	19,494	10,700	10,700	10,700	10,700	10,700		
26	Interest Revenue	7,644	12,976	145,800	125,000	125,000	125,000	125,000		
27	ARPA Revenue (from "Reserved Funds")	809,834	58,852	-	-	-	500,000	-		Water Main Replacement - 300 Block Main St.
28	ARPA Revenue (from "Reserved Funds")	-	-		200,000	200,000	200,000	200,000		2nd RO Skid
29	Contributions from IOW	-	-	-	-	-	-	-		
30	Appropriated Fund Balance	154,144	-	270,341	-	-	-	-		
31	Total Water Revenues	\$ 3,124,976	\$ 2,131,097	\$ 2,563,258	\$ 3,040,133	\$ 3,134,426	\$ 3,730,447	\$ 3,389,383		
32										
33	WATER EXPENSES									
34	Salaries	\$ 477,692	\$ 448,904	\$ 603,262	\$ 627,392	\$ 652,488	\$ 678,588	\$ 705,731	4.0%	increase per year
35	FICA	34,565	33,192	48,261	50,191	52,199	54,287	56,458	8.0%	of salaries
36	VSRS	8,243	36,337	54,738	56,380	58,072	59,814	61,608	3.0%	increase per year
37	Health	63,069	40,764	87,106	89,719	92,411	95,183	98,039	3.0%	increase per year
38	Audit	8,000	9,175	8,750	9,625	10,588	11,646	12,811	10.0%	increase per year
39	Legal	5,207	7,388	10,000	10,300	10,609	10,927	11,255	3.0%	increase per year
40	Professional Services	16,220	3,037	32,000	32,960	33,949	34,967	36,016	3.0%	increase per year
41	Contractual	11,285	19,981	15,000	15,450	15,914	16,391	16,883	3.0%	increase per year
42	Regional Water Supply Study	4,283	4,356	1,283	1,321	1,361	1,402	1,444	3.0%	
43	Data Processing	13,173	17,001	15,000	15,450	15,914	16,391	16,883	3.0%	increase per year
44	Utilities	1,454	15,108	3,000	3,090	3,183	3,278	3,377	3.0%	increase per year
45	Communications	9,985	11,369	12,000	12,360	12,731	13,113	13,506	3.0%	increase per year
46	Insurance	37,696	48,415	40,000	41,200	42,436	43,709	45,020	3.0%	increase per year
47	Materials and Supplies	128,243	119,663	140,399	144,611	148,949	153,418	158,020	3.0%	increase per year
48	Travel and Training	2,818	2,432	5,000	5,150	5,305	5,464	5,628	3.0%	increase per year
49	Other Expenses	10,277	10,281	15,000	15,450	15,914	16,391	16,883	3.0%	increase per year
50	Dues and Subscriptions	3,930	1,570	2,000	2,060	2,122	2,185	2,251	3.0%	increase per year
51	Bank Service / Credit Card Fees	865	744	1,200	1,236	1,273	1,311	1,351	3.0%	increase per year
52	Equipment Expenses	-	-	4,000	4,120	4,244	4,371	4,502	3.0%	increase per year
53	Maintenance and Repairs	100,719	116,111	75,207	77,463	79,787	82,181	84,646	3.0%	increase per year

APPENDIX 1. WATER PROJECTIONS

	A	B	C	D	E	F	G	H	I	J
1	Town of Smithfield									
2	Water Fund									
3	Final March 2025									
4		FY 23	FY24 Actual (Unaudited)	FY 25	FY 26	FY 27	FY 28	FY 29		
5		Actual		Budget	Projected	Projected	Projected	Projected		Notes and Assumptions
54	Fuel	18,586	9,422	20,000	20,600	21,218	21,855	22,510	3.0%	increase per year
55	Vehicle Maintenance	5,128	9,252	4,000	4,120	4,244	4,371	4,502	3.0%	increase per year
56	Uniforms	8,017	9,203	4,000	4,120	4,244	4,371	4,502	3.0%	increase per year
57	ARPA Capital	784,341	445,882	-	-	-	-	-		
58	Subtotal	1,753,798	1,419,588	1,201,206	1,244,370	1,289,151	1,335,613	1,383,825		average annual increase of 3.6%
59										
60	RO Annual Costs									
61	Contract Services	5,445	6,099	15,000	15,300	15,606	15,918	16,236	2.0%	increase per year
62	Power	116,230	143,043	115,000	117,300	119,646	122,039	124,480	2.0%	increase per year
63	HRSD	435,998	429,140	450,000	494,550	521,750	550,447	580,721	5.5%	after FY26, 9.9% in FY26
64	Communications	10,280	8,278	11,000	11,330	11,670	12,020	12,381	3.0%	increase per year
65	Supplies	36,161	28,949	35,000	36,050	37,132	38,245	39,393	3.0%	increase per year
66	Chemicals	77,519	118,361	150,000	165,000	181,500	199,650	219,615	10.0%	increase per year
67	Travel and Training	4,370	3,793	6,000	6,180	6,365	6,556	6,753	3.0%	increase per year
68	Miscellaneous	243	78	500	515	530	546	563	3.0%	increase per year
69	Dues and Subscriptions	960	5,041	2,000	2,060	2,122	2,185	2,251	3.0%	increase per year
70	Maintenance and Repairs	68,582	74,636	90,000	92,700	95,481	98,345	101,296	3.0%	increase per year
71	Vehicle Maintenance	3,108	965	3,000	3,090	3,183	3,278	3,377	3.0%	increase per year
72	ARPA Capital	25,493	-	-	-	-	-	-	0.0%	increase per year
73	Bad Debt Expense	5,743	-	-	-	-	-	-	0.0%	increase per year
74	Vehicle Maintenance	3,108	3,000	3,000	3,090	3,183	3,278	3,377	3.0%	increase per year
75	Subtotal	793,240	821,384	880,500	947,165	998,168	1,052,509	1,110,441		in 2026, increase of 7.6%, 5.4% after that
76										
77	Debt Service:									
78	2020A-2				27,849	27,871	27,884	27,818		paid off in '32
79	2020A-1				330,000	233,382	-	-		2020A-1 is paid off in '26
80	2020B					-	-	-		
81	Loan 8745					195,366	195,366	195,366	82,026	paid off in '29
82	Subtotal	274,580	330,000	330,000	456,596	223,237	223,250	109,844		
83										
84	Capital Projects:									
85	Storage Tank - Maintenance & Repair - Battery Park Rd.				-	-	-	-		
86	Water Main Replacement - Jordan				-	-	-	-		
87	Water Main Replacement - Talbot				-	-	-	-		
88	Water Main Replacement - Cypress Creek Bridge				-	-	-	-		400,000
89	Vehicle Replacement (split HWY, WTR, SWR)				25,000	-	30,000	-		
90	Move Water Services - Red Point				-	-	-	-		
91	Water Valve Replacement				100,000	100,000	100,000	100,000		
92	Fire Hydrant Replacement				-	-	-	-		
93	3rd RO Higher Service Pump				-	-	-	-		
94	1st Stage Membrane Replacement				-	-	-	-		
95	Storage Tank - Maintenance & Repair - Wilson Rd. (ARPA)				-	300,000	300,000	300,000	-	
96	Replacement of Galvanized Water Line				-	50,000	-			
97	Water Main on McGruder				-	-	-	-		
98	Water Main Replacement - Sykes Ct. (ARPA)				-	-	-	-		
99	Water Main Replacement - Main St (ARPA)				-	-	500,000	-		
100	Membrane Replacement				-	30,000	-	-		
101	Lead and Copper Removal (total TBD)				-	100,000	100,000	100,000		

APPENDIX 1. WATER PROJECTIONS

	A	B	C	D	E	F	G	H	I	J
1	Town of Smithfield									
2	Water Fund									
3	Final March 2025									
4		FY 23	FY24 Actual (Unaudited)	FY 25	FY 26	FY 27	FY 28	FY 29		
5		Actual		Budget	Projected	Projected	Projected	Projected		Notes and Assumptions
102	2nd RO Skid (\$500,000 ARPA)			-	200,000	200,000	200,000	200,000		
103	Total Capital Projects	338,245	48,826	125,000	730,000	750,000	1,230,000	700,000		
104										
105	Total Water Expenditures	\$ 3,159,862	\$ 2,619,798	\$ 2,536,706	\$ 3,378,131	\$ 3,260,555	\$ 3,841,372	\$ 3,304,111		
106										
107	Total Revenue minus Total Expenses	\$ (34,887)	\$ (488,701)	\$ 26,552	\$ (337,998)	\$ (126,129)	\$ (110,926)	\$ 85,271		
108										
109										
110										
111										
112	Operating Revenue Compared to Operating Expenses									
113	Operating Revenue	\$ 1,720,002	\$ 1,450,465	\$ 1,836,193	\$ 2,195,685	\$ 2,284,955	\$ 2,375,951	\$ 2,529,863		this does not include the debt service fees, Availability fees or ARPA \$
114	Operating Expenses	2,547,037	2,240,972	2,081,706	2,191,535	2,287,318	2,388,122	2,494,267		this does not include CIP or debt
115	Net	\$ (827,035)	\$ (790,507)	\$ (245,513)	\$ 4,150	\$ (2,364)	\$ (12,171)	\$ 35,596		
116										
120										
121	Analysis of Reserve Funds									
122	Water Capital Escrow Fund (Availability Fees and Pro Rata Fees)									
123	Beginning Balance		\$ 864,704	\$ 1,203,824	\$ 1,253,824	\$ 1,081,524	\$ 889,224	\$ 716,924		
124	Use of ARPA Funds		\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 700,000	\$ 200,000		
125	Additions (Water Avail Fees)		\$ 339,120	\$ 175,000	\$ 357,700	\$ 357,700	\$ 357,700	\$ 357,700		
126	Uses of Funds (for Capital Expenses)		\$ -	\$ (125,000)	\$ (730,000)	\$ (750,000)	\$ (1,230,000)	\$ (700,000)		
127	Ending Balance		\$ 1,203,824	\$ 1,253,824	\$ 1,081,524	\$ 889,224	\$ 716,924	\$ 574,624		
128										
129	Debt Service Fee									
130	Beginning Balance		\$ 961,749	\$ 865,066	\$ 806,090	\$ 625,542	\$ 683,377	\$ 746,222		
131	Additions		\$ 233,317	\$ 271,024	\$ 276,048	\$ 281,072	\$ 286,095	\$ 291,119		
132	Uses of Funds (for Debt Service Expenses)		\$ (330,000)	\$ (330,000)	\$ (456,596)	\$ (223,237)	\$ (223,250)	\$ (109,844)		2020A-2 - debt is retired in FY33 - \$ 1.13 outstanding at end of FY29
133	Ending Balance		\$ 961,749	\$ 865,066	\$ 806,090	\$ 625,542	\$ 683,377	\$ 746,222	\$ 927,497	
134										
135										
136	Comparison of Current and Projected Water Bills		FY24	FY 25	FY 26	FY 27	FY 28	FY 29		
137										
138	Rate:		\$ 6.75	\$ 7.00	\$ 8.50	\$ 8.75	\$ 9.00	\$ 9.50		
139	Debt Service Fee		\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47	\$ 11.47		
140										
	Bi-Monthly Bills for Select Usage									
141	Gallons Per Billing Period:									
142	6,000		\$ 51.97	\$ 53.47	\$ 62.47	\$ 63.97	\$ 65.47	\$ 68.47		
143	8,000		\$ 65.47	\$ 67.47	\$ 79.47	\$ 81.47	\$ 83.47	\$ 87.47		
144	10,000		\$ 78.97	\$ 81.47	\$ 96.47	\$ 98.97	\$ 101.47	\$ 106.47		
145										
	Increase to Bi-Monthly Bill									
146	6,000		\$ 1.50	\$ 9.00	\$ 1.50	\$ 1.50	\$ 3.00			
147	8,000		\$ 2.00	\$ 12.00	\$ 2.00	\$ 2.00	\$ 4.00			
148	10,000		\$ 2.50	\$ 15.00	\$ 2.50	\$ 2.50	\$ 5.00			

APPENDIX 2. SEWER PROJECTIONS

	A	B	C	D	E	F	G	H	I	J
1	Town of Smithfield									
2	Sewer Fund									
3	revised Nov 2024									
4		FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29		
5		Actual	Actual (Unaudited)	Budget	Projected	Projected	Projected	Projected		
6	SEWER REVENUES									Notes and Assumptions
7	Volume Charges:									
8	Estimated New Connections Per Year			73	73	73	73	73		estimated connections per year
9	Current/Projected Rate (\$ per 1,000 gal.)	\$ 3.74	\$ 3.99	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00		
10										
11	Projected Rate Increase:			6.7%	50.4%	0.0%	0.0%	0.0%		
12	Sewer Charges	\$ 765,889	\$ 654,255	\$ 778,000	\$ 1,183,906	\$ 1,204,930	\$ 1,225,954	\$ 1,246,978		
13	Sewer Sales from New Customers			\$ 13,981	\$ 21,024	\$ 21,024	\$ 21,024	\$ 21,024		assumes 8,000 gallons per bi-monthly billing period
14	Sewer Compliance Fees									
15	Estimated New Connections Per Year			73	73	73	73	73		estimated connections per year
16	Projected Rate Increase:			0.0%	0.0%	0.0%	0.0%	0.0%		
17	Current/Projected Sewer Compliance Fees(\$ Bi-Monthly)	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62		
18	Sewer Compliance Fee	418,419	365,520	408,125	416,281	424,436	432,592	440,747		
19	Sewer Compliance Fee - New Customers			8,156	8,156	8,156	8,156	8,156		
20	Availability Fee and Pro Rata Fees:									
21				0.0%	0.0%	0.0%	0.0%	0.0%		
22		\$ 5,300	\$ 5,320	\$ 5,320	\$ 5,320	\$ 5,320	\$ 5,320	\$ 5,320		
23	Availability Fees (including Pro Rata Fees)	263,680	460,580	300,760	388,360	388,360	388,360	388,360		
24	Connection Fees	101,120	139,140	115,340	115,340	115,340	115,340	115,340		\$1580 *73
25	Interest Revenue	9,169	41,616	93,750	70,000	70,000	70,000	70,000		
26	ARPA Funding	369,162	-	-	-	-	-	-		
27	Appropriated Fund Balance	75,826	-	328,301	-	-	-	-		
28	Total Sewer Revenue	\$ 2,003,264	\$ 1,666,411	\$ 2,051,733	\$ 2,208,386	\$ 2,237,565	\$ 2,266,745	\$ 2,295,925		
29										
30	SEWER EXPENSES									
31	Salaries	\$ 307,302	\$ 290,815	\$ 401,493	\$ 417,553	\$ 434,255	\$ 451,625	\$ 469,690	4.0%	increase per year
32	FICA	22,026	21,521	32,120	34,690	37,465	40,462	43,699	8.0%	of salaries
33	VSRS	8,247	30,574	37,877	39,013	40,184	41,389	42,631	3.0%	increase per year
34	Health	39,314	30,017	51,302	56,432	62,075	68,283	75,111	10.0%	increase per year
35	VAC Truck Repairs / Maintenance	2,131	4,380	5,000	5,150	5,305	5,464	5,628	3.0%	increase per year
36	Audit	8,000	9,175	8,750	9,013	9,283	9,561	9,848	3.0%	increase per year
37	Legal	5,152	7,300	10,000	10,300	10,609	10,927	11,255	3.0%	increase per year
38	Professional Fees	13,760	1,619	40,000	41,200	42,436	43,709	45,020	3.0%	increase per year
39	Contractual	3,998	4,583	4,500	4,635	4,774	4,917	5,065	3.0%	increase per year
40	HRPDC sewer programs	1,170	788	812	836	861	887	914	3.0%	increase per year
41	Data Processing	13,173	17,001	15,000	15,450	15,914	16,391	16,883	3.0%	increase per year
42	Utilities	44,447	46,269	50,000	51,500	53,045	54,636	56,275	3.0%	increase per year
43	Communications	10,160	12,086	13,000	13,390	13,792	14,205	14,632	3.0%	increase per year
44	SCADA Expenses	-	-	15,000	15,450	15,914	16,391	16,883	3.0%	increase per year
45	Insurance	17,908	20,082	19,000	19,570	20,157	20,762	21,385	3.0%	increase per year
46	Materials and Supplies	41,374	40,534	64,000	65,920	67,898	69,935	72,033	3.0%	increase per year
47	Travel and Training	2,011	842	5,000	5,150	5,305	5,464	5,628	3.0%	increase per year
48	Miscellaneous	414	233	1,200	1,236	1,273	1,311	1,351	3.0%	increase per year
49	Dues and Subscriptions	102	146	200	206	212	219	225	3.0%	increase per year
50	Bank Charges	-	40	50	52	53	55	56	3.0%	increase per year
51	Equipment Expenses	51	-	60,000	61,800	63,654	65,564	67,531	3.0%	increase per year
52	Maintenance and Repairs	104,491	204,064	174,642	179,881	185,278	190,836	196,561	3.0%	increase per year
53	Fuel	11,710	11,676	15,000	15,450	15,914	16,391	16,883	3.0%	increase per year
54	Vehicle Maintenance	6,787	10,394	5,000	5,150	5,305	5,464	5,628	3.0%	increase per year
55	Uniforms	4,902	5,603	3,500	3,605	3,713	3,825	3,939	3.0%	increase per year
56	Pump Replacement and Conditioning	136,328	102,637	142,762	148,472	154,411	160,588	167,011	4.0%	increase per year
57	ARPA	195,185	37,416	37,416	37,416	37,416	37,416	37,416		
58	Debt Service									
59	Loan 8745									paid off in '29
60	VAC truck									paid off in '26
61	Bad Debt Expenses	2,070	-	-	-	-	-	-		

APPENDIX 2. SEWER PROJECTIONS

	A	B	C	D	E	F	G	H	I	J
1	Town of Smithfield									
2	Sewer Fund									
3	revised Nov 2024									
4		FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29		
5		Actual	Actual	Budget	Projected	Projected	Projected	Projected		
62	Depreciation Expenses	492,639	-	-	-	-	-	-		
63	Capital Expenditures	489,803	82,247	575,000	540,000	485,000	375,000	345,000		
64	Total Sewer Expenditures	\$ 2,134,312	\$ 998,838	\$ 1,987,624	\$ 1,928,829	\$ 1,822,457	\$ 1,762,635	\$ 1,767,178		
65										
66	Total Revenue Minus Total Expenses	\$ (131,048)	\$ 667,573	\$ 64,108	\$ 279,557	\$ 415,108	\$ 504,110	\$ 528,747		
67										
68	Operating Revenue Compared to Operating Expenses									
69	Operating Revenue	\$ 1,321,166	\$ 835,011	\$ 1,329,372	\$ 1,390,270	\$ 1,411,294	\$ 1,432,318	\$ 1,453,342	this does not include compliance fee or avail. fees	
70	Operating Expenses	1,151,870	909,797	1,412,624	1,388,829	1,337,457	1,387,635	1,422,178	this does not include CIP, does include debt service	
71	Net	\$ 169,296	\$ (74,785)	\$ (83,252)	\$ 1,441	\$ 73,837	\$ 44,683	\$ 31,164		
72										
76										
77	Analysis of Reserve Funds									
78	Sewer Capital Escrow Fund (Availability Fees and Pro Rata Fees)									
79	Beginning Balance	\$ 1,429,319	\$ 1,889,899	\$ 1,995,659	\$ 2,324,019	\$ 2,572,379	\$ 2,930,739			
80	Additions	460,580	300,760	388,360	388,360	388,360	388,360			
81	Uses of Funds (for Capital Expenses)									
82	Milton Way PS Controls and Panel Replacement	\$ -	\$ -	\$ -	\$ (110,000)	\$ -	\$ -	\$ -		
83	Vehicle Replacement	\$ -	\$ (25,000)	\$ -	\$ -	\$ (30,000)	\$ -	\$ -		
84	Antenna Towers	\$ -	\$ (60,000)	\$ (60,000)	\$ -	\$ -	\$ -	\$ -		
85	Pump Station Fence Replacements	\$ -	\$ -	\$ -	\$ (30,000)	\$ -	\$ -	\$ -		
86	SCADA Radio Replacement	\$ -	\$ (110,000)	\$ -	\$ -	\$ -	\$ -	\$ -		
87	Ending Balance	\$ 1,889,899	\$ 1,995,659	\$ 2,324,019	\$ 2,572,379	\$ 2,930,739	\$ 3,319,099			
88										
89		FY24	FY 25	FY 26	FY 27	FY 28	FY 29			
90	Sewer Compliance									
91	Beginning Balance	\$ 3,574,172	\$ 3,939,692	\$ 3,975,973	\$ 3,920,409	\$ 4,033,001	\$ 4,153,748			
92	Additions	\$ 365,520	\$ 416,281	\$ 424,436	\$ 432,592	\$ 440,747	\$ 448,903			
93	Uses of Funds (HRSD Programs):									
94	Bypass Pump	\$ -	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (170,000)			
95	Other Pump Station Projects									
96	Manhole Inspections and Rehab	\$ -	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)			
97	Lining of Gravity Sewer Pipes	\$ -	\$ (50,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)			
98	Plaza Pump Station Upgrades	\$ -	\$ (110,000)	\$ -	\$ -	\$ -	\$ -			
99	Rising Star Pump Station Rehab	\$ -	\$ -	\$ (160,000)	\$ -	\$ -	\$ -			
100	Ending Balance	\$ 961,749	\$ 3,939,692	\$ 3,975,973	\$ 3,920,409	\$ 4,033,001	\$ 4,153,748	\$ 4,282,651		
101										
102	Comparison of Current and Projected Sewer Bills									
103		FY24	FY 25	FY 26	FY 27	FY 28	FY 29			
104	Smithfield Rate	\$ 3.74	\$ 3.99	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00			
105	HRSD Rate	\$ 9.32	\$ 11.07	\$ 12.07	\$ 13.16	\$ 13.88	\$ 14.64			
106	Sewer Compliance Fee	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62	\$ 18.62			
107		Bi-Monthly Bills for Select Usage								
108	Gallons Per Billing Period:									
109	6,000	\$ 96.98	\$ 108.99	\$ 127.07	\$ 133.57	\$ 137.90	\$ 142.47			
110	8,000	\$ 123.10	\$ 139.11	\$ 163.22	\$ 171.88	\$ 177.66	\$ 183.76			
111	10,000	\$ 149.22	\$ 169.24	\$ 199.37	\$ 210.20	\$ 217.42	\$ 225.04			
112		Increase to Bi-Monthly Bill								
113	6,000	\$ 12.01	\$ 18.08	\$ 6.50	\$ 4.33	\$ 4.57				
114	8,000	\$ 16.01	\$ 24.10	\$ 8.66	\$ 5.78	\$ 6.10				
115	10,000	\$ 20.02	\$ 30.13	\$ 10.83	\$ 7.22	\$ 7.62				

TOWN COUNCIL COMMITTEES REPORT

ITEM: Update on Blighted Property at 1502 Magruder Road

FROM: Michael Stallings, Town Manager

TOWN COUNCIL COMMITTEES REPORT

ITEM: Update on Blighted Property at 1502 Magruder Road

FROM: Michael Stallings, Town Manager

TOWN COUNCIL COMMITTEES REPORT

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