



SMITHFIELD TOWN COUNCIL COMMITTEE AGENDA

November 17, 2025 at 3:00 PM

220 North Church Street

Public Comments

- 1. Parks and Recreation Committee - Members: Bebermeyer (CH), Butler, Brooks**
 - a. Presentation on the Luter Sports Complex Master Plan by Kimley Horn Associates**
[Amy Novak, Director of Parks and Recreation](#)
- 2. Public Safety Committee - Members: Bowman (CH), Harris, Bebermeyer**
 - a. Operational Update - Police Department**
[Alonzo Howell, Chief of Police](#)
- 3. Water and Sewer Committee - CANCELLED**
Cancelled due to lack of agenda items to come before the Water and Sewer Committee.
- 4. Finance Committee - Members: Brooks (CH), Harris, Butler**
 - a. October Financial Updates**
[Laura Ross, Town Treasurer](#)
 - b. Invoices Over \$20,000 Requiring Council Authorization:**
[Laura Ross, Town Treasurer](#)

i. Virginia Control & Electrical Services, LLC - Street Light Lenses and Lamps	\$ 26,810.00
ii. Dell, Inc. - Replacement Equipment	\$ 40,273.82
- 5. Public Works Committee - CANCELLED**
Cancelled due to lack of agenda items to come before the Public Works Committee.
- 6. Public Buildings and Welfare Committee - Members: Butler (CH), Harris, Cutler**
 - a. Review of Request for Proposals for Legal Services**
[Michael Stallings, Town Manager](#)
 - b. 2026 Meeting Schedule**
[Michael Stallings, Town Manager](#)

- c. Appoint Nominating Committee to fill the Two (2) Expiring Terms on the Smithfield Planning Commission

[Tammie Clary, Director of Community Development and Planning](#)

- d. Appoint Nominating Committee to fill the Two (2) Expiring Terms on the Board of Historic and Architectural Review

[Tammie Clary, Director of Community Development and Planning](#)

SMITHFIELD POLICE DEPARTMENT
MANAGER'S REPORT
OCTOBER 2025

Committees and Projects

10/07-09	Virginia Law Enforcement Accreditation Coalition Conference – Fredericksburg, VA
10/08	Hampton Roads Chief of Police Bi-Monthly Meeting – Virginia Beach
10/08	Town Council – Smithfield Center
10/14	Crime Prevention Meeting - Zoom
10/14	Police Officer Testing – Smithfield PD
10/14	Fire Marshall Inspection – Smithfield PD
10/14	Emergency Communications Meeting – Isle of Wight
10/15	Accreditation Awards Presentation – Suffolk Police Department
10/18	Court Appointed Special Advocacy (CASA) Gala – Smithfield Inn
10/23	Department Head Meeting – Manor House
10/25	Top Cop Awards – Hilton Garden Inn – Suffolk Waterfront
10/27	Mock Accreditation – Brunswick County Sheriff's Office
10/27	Town Council Committee Meeting – Smithfield Center
10/28	Accreditation Assessment – Colonial Heights Police Department
10/29	Central Square (Law Enforcement Software) Meeting – Zoom
10/30	Police Officer Interviews (2) – Smithfield Police Department
10/31	Presentation of IWCS ISLE Award to Smithfield PD and Town Manager - PD

Training

10/06	2025 Virginia Legal Update – Online
10/06	Emergency Response Team Training – In House
10/07	Community Policing Data Training – Newport News, VA
10/06-10	FBI Law Enforcement Executive Development Association Supervisor Leadership Institute – Virginia Beach
10/08	Defensive Driver Training – Online
10/09	Cultural Diversity (AI) – Online
10/15	Firearms Training – Walters, VA
10/15	Firearms Enforcement/Federal Adoption Training – Virginia Beach
10/16	Autism Awareness (AI) - Online
10/17	Virginia Criminal Information Network Security and Privacy Training – Online
10/18	Virginia Safety Alcohol Program Meeting - Zoom
10/20	Flying While Armed – Norfolk Airport
10/22	Taser Training – In House
10/24	Emergency Response Team Training – In House
10/27-30	Field Training Officer School 2025 – Hampton Roads Criminal Justice Training Acad.
10/28	Patrol Techniques Training – Hampton Roads Criminal Justice Training Academy
10/29	Freedom of Information Act Training – Online
10/29	Taser Instructor Course – In House
10/30	Community Policing Data - Online
10/31	Patrol Techniques – Hampton Roads Criminal Justice Training Academy

Community Relations

10/01	High Five Wednesday – Westside Elementary School
10/01	Chamber of Commerce Coffee with a Cop – McDonalds
10/02	Commission on Aging Senior Health Fair – Smithfield Center
10/07	National Night Out – Luter Sportsplex
10/09	Vehicle Lights Display along with Smithfield Fire Dept. – Smithfield Baptist Church
10/08	High Five Wednesday – Westside Elementary School
10/15	High Five Wednesday – Westside Elementary School
10/22	High Five Wednesday – Westside Elementary School
10/27	Dinosaurs and I-Heart Cookies – Tractor Supply
10/28	Crime Prevention Presentation – Benns United Methodist Church
10/29	High Five Wednesday – Westside Elementary School
10/31	Children's Center Trick or Treat – Children's Center – James Street

Special Events

10/04	BBB Festival – Windsor Castle Park
10/05	President Escort – Portsmouth, VA
10/05	Construction Zone – Traffic Control – Main Street
10/07	National Night Out – Luter Sportsplex
10/10	Smithfield Homecoming Parade – Main Street
10/18	Smithfield Police Department vs. Smithfield Fire Department Baseball Game
10/25	Hog Jog – Windsor Castle Park
10/31	Downtown Trick or Treat

Smithfield Police Department Activity Report

Oct-25

	Oct-25	Sep-25	YTD as of 10/31/25	Oct-24	PYTD as of 10/31/24
Incidents Reported					
Calls for Police Svce	684	669	6360	755	6991
Traffic					
Traffic Stops	180	141	1279	212	2302
Traffic Summons	52	49	505	103	912
Accidents	21	17	205	29	192
Criminal Process					
Misdemeanor Arrests	16	8	117	14	149
Felony Arrests	3	3	42	4	41

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

Report #	Date	Address	Description
202500753	10/1/2025	WATERFORD CROSSING	CIVIL MATTER
202500754	10/1/2025	S CHURCH ST	LARCENY, ALL OTHERS
202500755	10/1/2025	BENNS CHURCH BLVD	HIT AND RUN - PROPERTY DAMAGE
202500756	10/1/2025	CEDAR ST	ASSAULT, SIMPLE
202500757	10/2/2025	WRENN RD	DRIVING UNDER THE INFLUENCE (DUI)
202500758	10/2/2025	SMITHFIELD PLZ	LARCENY, ALL OTHERS
202500759	10/2/2025	BENNS CHURCH BLVD	TRAFFIC ACCIDENT
202500760	10/2/2025	N CHURCH ST	DAMAGED PROPERTY, NON-CRIMINAL
202500761	10/2/2025	WATERFORD XING	PAPER SERVICE
202500762	10/3/2025	S CHURCH ST/BENNS CHURCH BLVD	TRAFFIC ACCIDENT
202500763	10/3/2025	W MAIN ST	ALCOHOL / LIQUOR LAW VIOLATION
202500764	10/3/2025	W MAIN/ RT 10	TRAFFIC ACCIDENT
202500765	10/4/2025	NOTTINGHAM PL	DEATH REPORT, UNDETERMINED
202500766	10/4/2025	GRACE ST/INSTITUTE ST	TRAFFIC ACCIDENT
202500767	10/4/2025	JERICHO RD	DRIVING UNDER THE INFLUENCE (DUI)
202500768	10/5/2025	POCAHONTAS CT	STOLEN VEHICLE / RECOVERED
202500769	10/5/2025	CEDAR ST	TRAFFIC ACCIDENT
202500770	10/6/2025	CANTEBERRY LN/BENNS CHURCH BLVD	TRAFFIC ACCIDENT
202500771	10/6/2025	S CHURCH ST	ASSIST OTHER DEPARTMENT (INTOXILYZER)
202500772	10/6/2025	S CHURCH ST	PUBLIC INTOXICATION
202500773	10/7/2025	WILDDWOOD CIRCLE	FRAUD, ALL OTHERS
202500774	10/7/2025	BATTERY PARK RD	FRAUD, ALL OTHERS
202500775	10/7/2025	S CHURCH ST/JORDAN DR	TRAFFIC ACCIDENT
202500776	10/7/2025	S CHURCH ST/RED POINT DR	TRAFFIC VIOLATION
202500778	10/8/2025	BENNS CHURCH BLVD	HIT AND RUN - PROPERTY DAMAGE
202500779	10/8/2025	JERICHO RD	OFFICER INFORMATION
202500780	10/9/2025	MAIN ST/W MAIN ST	DRIVING UNDER THE INFLUENCE (DUI)
202500781	10/9/2025	W MAIN ST	OFFICER INFORMATION
202500782	10/9/2025	S CHURCH ST	LARCENY, SHOPLIFTING
202500783	10/10/2025	S CHURCH ST	TRAFFIC ACCIDENT
202500784	10/11/2025	LYTHAM	MENTAL SUBJECT / PATIENT
202500785	10/11/2025	RICHMOND AVE	ASSAULT, SIMPLE/DESTRUCTION OF PROPERTY
202500786	10/12/2025	CANTEBERRY LN/NOTTINGHAM PL	PUBLIC INTOXICATION
202500787	10/12/2025	S CHURCH ST	OFFICER INFORMATION
202500788	10/13/2025	WATERFORD XING	DISPUTE, VERBAL - DOMESTIC RELATED
202500789	10/15/2025	CLYDESDALE DR/COURTHOUSE HWY	ASSIST OTHER DEPARTMENT (INTOXILYZER)
202500790	10/15/2025	S CHURCH ST	PUBLIC INTOXICATION
202500791	10/15/2025	S CHURCH ST	ASSIST OTHER DEPARTMENT (INTOXILYZER)
202500792	10/16/2025	S CHURCH ST	TRESPASSING, SCHOOL PROPERTY
202500793	10/16/2025	S CHURCH ST	TRAFFIC ACCIDENT
202500794	10/16/2025	S CHURCH ST	PUBLIC INTOXICATION
202500797	10/18/2025	NIKE PARK RD/BATTERY PARK RD	TRAFFIC ACCIDENT
202500798	10/18/2025	JORDAN DR	BRANDISH A FIREARM
202500799	10/18/2025	SYKES CT	SUSPICIOUS CIRCUMSTANCES
202500800	10/18/2025	GRACE ST	DRIVING UNDER THE INFLUENCE (DUI)
202500801	10/19/2025	S CHURCH ST/BATTERY PARK RD	DRIVING UNDER THE INFLUENCE (DUI)
202500802	10/19/2025	WASHINGTON ST	DAMAGED PROPERTY, NON-CRIMINAL
202500803	10/19/2025	BENNS CHURCH BLVD	TOWED VEHICLE
202500804	10/20/2025	S CHURCH ST	TRAFFIC ACCIDENT
202500805	10/21/2025	S CHURCH ST	OFFICER INFORMATION
202500807	10/22/2025	S CHURCH ST	TRAFFIC ACCIDENT
202500808	10/22/2025	S CHURCH ST	PAPER SERVICE
202500809	10/22/2025	MAIN ST	OFFICER INFORMATION
202500810	10/22/2025	1201 S CHURCH ST	TRAFFIC VIOLATION
202500811	10/23/2025	WRENN RD	ABDUCTION / KIDNAPPING
202500812	10/23/2025	WILSON RD	ASSAULT, SIMPLE - DOMESTIC
202500813	10/24/2025	CANTEBERRY LN	THREATEN BODILY HARM
202500814	10/24/2025	MOONEFIELD DR	PROPERTY, FOUND / RECOVERED
202500815	10/24/2025	MONUMENT CIR	ASSIST OTHER DEPARTMENT (INTOXILYZER)
202500816	10/25/2025	S CHURCH ST	ASSAULT, SIMPLE
202500817	10/25/2025	S CHURCH ST	LARCENY, ALL OTHERS
202500818	10/26/2025	W MAIN ST	HIT AND RUN - PROPERTY DAMAGE
202500819	10/27/2025	JORDAN DR	HIT AND RUN - PROPERTY DAMAGE
202500820	10/27/2025	JERICHO RD	ANIMAL EUTHANIZED
202500821	10/27/2025	MAIN ST/W MAIN ST	TRAFFIC ACCIDENT

202500822	10/28/2025	MOONE DR	ANIMAL EUTHANIZED
202500823	10/28/2025	MAIN ST	PAPER SERVICE
202500824	10/28/2025	S CHURCH ST	DESTRUCTION OF PROPERTY, PRIVATE PROPERTY
202500825	10/28/2025	ROYAL BLACKHEATH	FRAUD, ALL OTHERS
202500826	10/29/2025	S CHURCH ST	ASSIST OTHER JURISDICTION - FORENSICS
202500827	10/30/2025	WAINWRIGHT DR	DRUGS, POSSESS COCAINE
202500828	10/31/2025	MAIN ST	ASSAULT/DISORDERLY CONDUCT/MENTAL SUBJECT
202500829	10/31/2025	BENNS CHURCH BLVD/S CHURCH ST	TRAFFIC ACCIDENT

Investigations October 2025 Managers Report

Case #2025-00773 (Construction Fraud)

On 10/07/25, Det. Powell took a report for construction fraud. The victim advised that he had been defrauded by Ryan Persaud of Ryan's Oasis Pools, LLC. The victim signed a contract with this company on 10/02/2023 to construct an inground pool and paid a \$20,000 deposit. Persaud never came back to complete the construction project.

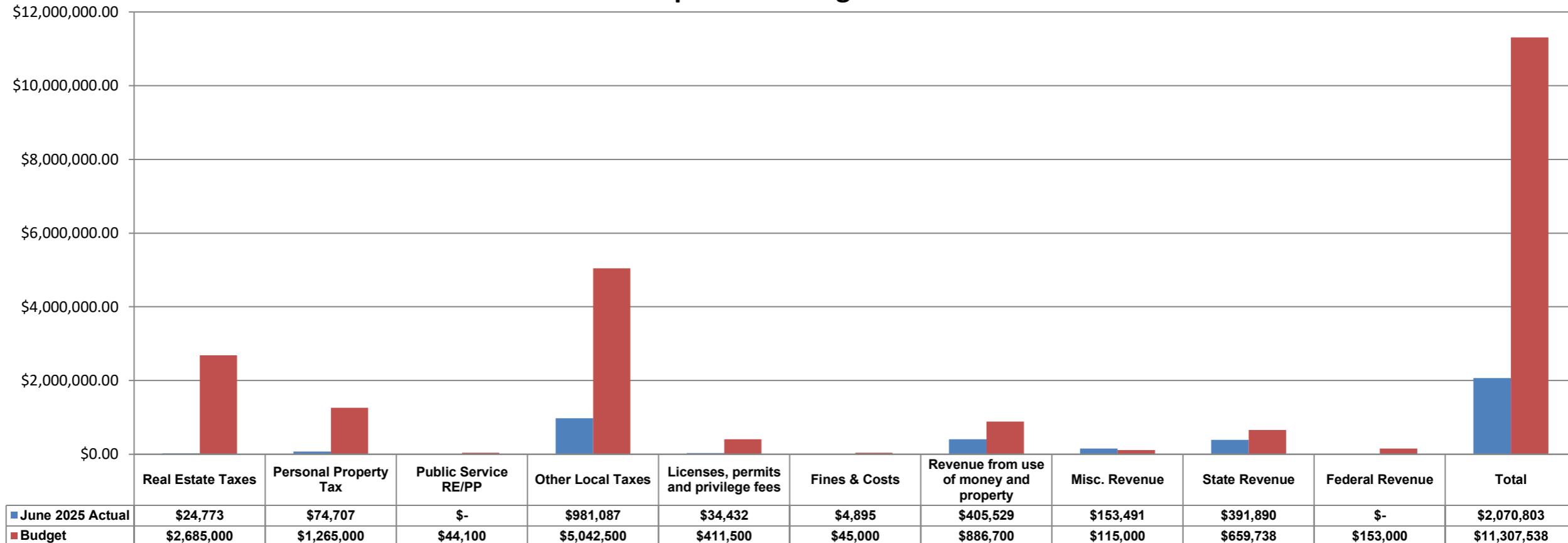
Over the course of 2 years, the victim attempted to go through civil litigation with Persaud to obtain his \$20,000 back, but never received it, and Persaud has made no further contact.

Det. Powell found that Persaud has a criminal history with other construction fraud charges in the Hampton Roads area. Det. Powell obtained the evidence for prosecution and subsequently obtained an indictment on Ryan Persaud for felony construction fraud.

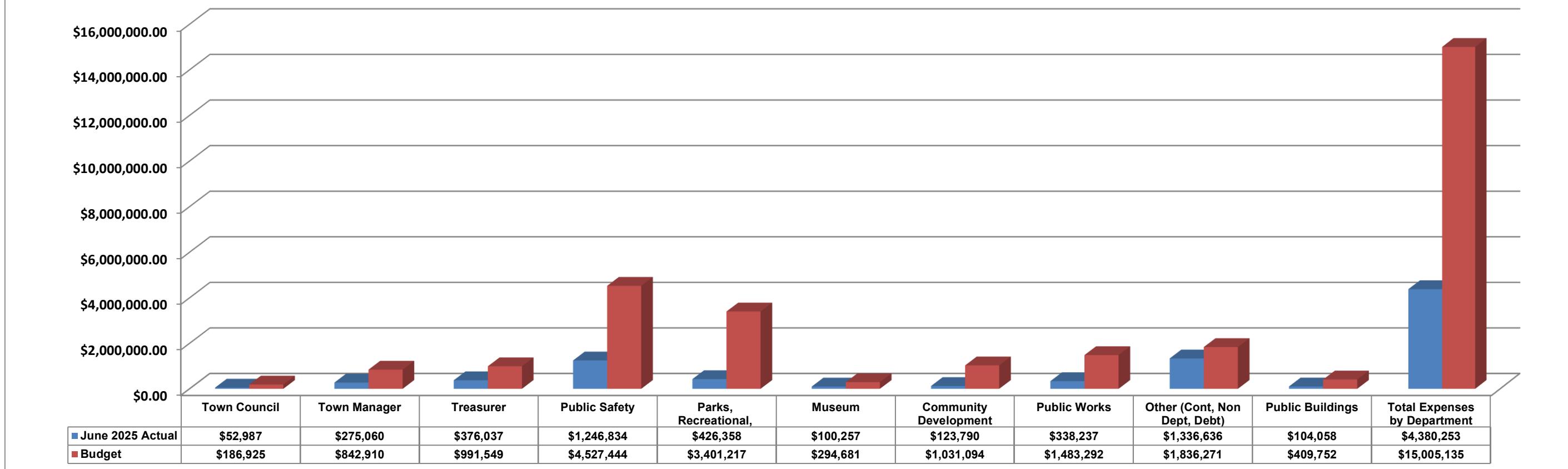
Case #2025-00827 (Wanted Person/Possess Cocaine Arrest)

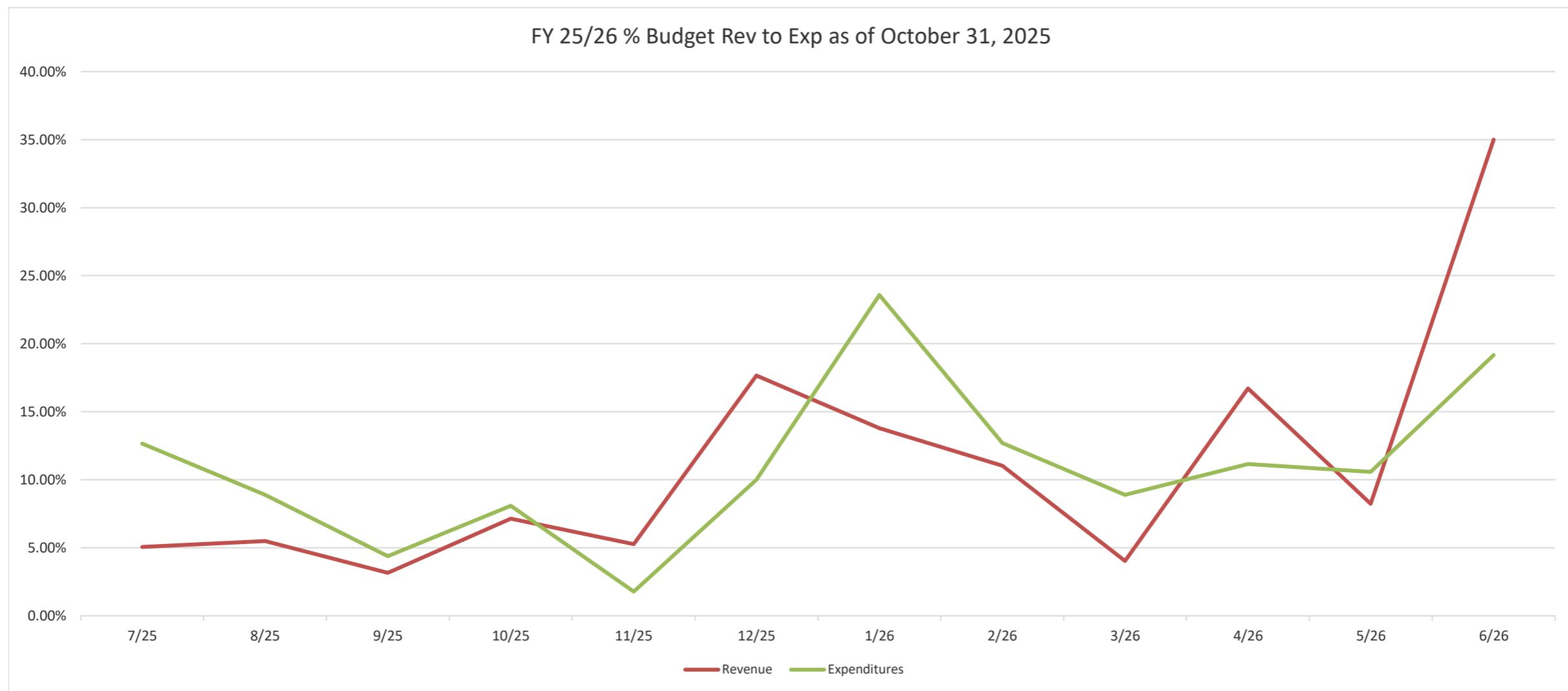
On 10/30/25, Smithfield Police received a Flock alert for a wanted person traveling into the Town of Smithfield. Investigations identified the driver, Graham Allen, who was wanted on a felony narcotics warrant. A traffic stop was made, and Allen was taken into custody. Suffolk Police K9 came to assist with a sniff of Allen's vehicle. The K9 alerted, and a search of the vehicle was conducted. .52 grams of suspected cocaine were located inside the vehicle. Graham Allen was subsequently charged with another instance of Possession of Cocaine.

**October 2025 YTD General Fund Revenues
Compared to Budget**



**October 2025 YTD General Fund Operating Expenses
Compared to Budget**

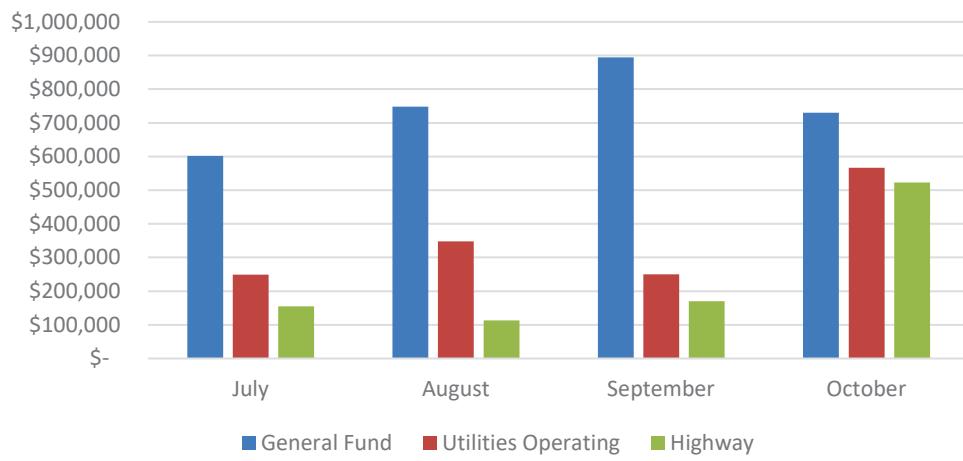




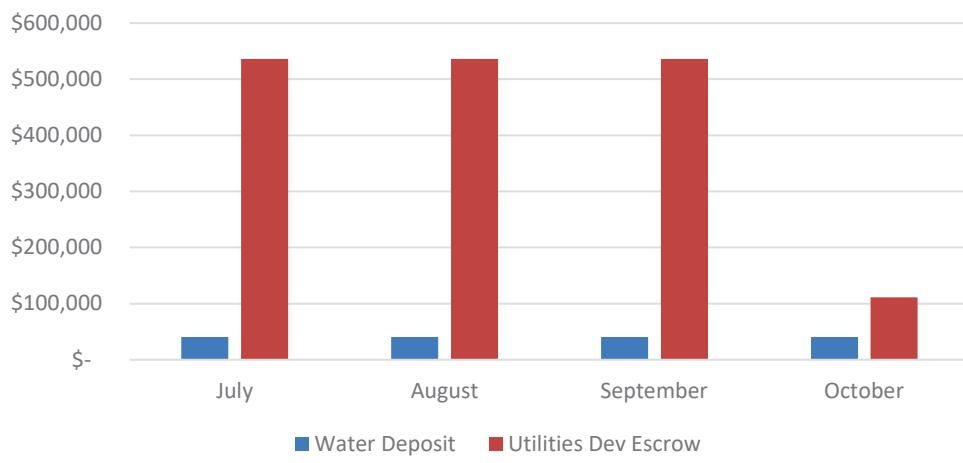
Usable Funds October 2025	
ACCOUNT NAME	Bank Balance
General Fund (OPB)	730,584.13
CD General Fund (TB)	1,043,182.15
Money Market - General Fund (OPB)	341,152.84
Subtotal General Fund	\$ 2,114,919.12
Utilities Operating Account (OPB)	566,758.53
Subtotal Utilities	\$ 566,758.53
Highway Fund (OPB)	\$ 99,302.88
Total Bank Balances, usable balances	\$ 2,780,980.53
Investments	
VIP Investment Pool (General Fund)	\$ 15,273,003.42
VIP Investment Pool (Utilities Fund)	\$ 4,615,735.11
Total Investments Usable	\$ 19,888,738.53
All	\$ 22,669,719.06

Designated Funds September 2025	
ACCOUNT NAME	Bank Balance
Water Deposit Account (TB)	40,622.10
Utilities Development Escrow (OPB)	111,346.41
Money Market - Utilities (OPB)	1,776,795.35
Certificate of Deposit-Police Dept-24 month	40,337.86
Designated Funds	\$ 1,969,101.72

CheckBook GF Balances



CheckBook Designated Balances



Debt 10/31/25

	Original Amount	Inception Date	Maturity	Interest Rate	Last Payment	Next Payment	Payment (can fluctuate slightly)	Outstanding 8/30/25
Series 2020A-2	4,176,000.00	10/16/20	10/01/32	1.676%	4/1/2025	4/1/2026	191,956	2,450,000.00
Series 2020A-1	1,147,000.00	08/07/20	10/01/25	1.910%			0	-
Loan 5000008745	966,480.00	11/30/23	11/30/28	6.300%	11/30/2028	11/30/2025	18,860	631,797.62
Totals	6,289,480.00						210,816	3,081,797.62

Series 2020A-2 92.7% General Fund and 7.3% Water Fund
 Series 2020A-1 100% Water Fund Paid off 10/1/25
 VAC Paid Off

Prime Rate History Percentage

04-May-22	4.00%
15-Jun-22	4.75%
27-Jul-22	5.50%
21-Sep-22	6.25%
02-Nov-22	7.00%
14-Dec-22	7.50%
01-Feb-23	7.75%
22-Mar-23	8.00%
03-May-23	8.25%
26-Jul-23	8.50%
18-Sep-24	8.00%
07-Nov-24	7.75%
18-Dec-24	7.50%
17-Sep-25	7.25%

Prime rate changed 9/17/25

Investment Benchmark Report 10/31/25

Investments Return	10/31/25 Balance	Earnings Rate	10/31/25 Return	YTD FY 25/26
CDs TowneBank	1,083,520.01	3.75%	372.72	11,794.49
Virginia Investment Pool - GF and Utilities	19,888,738.53	4.26%	71,795.42	293,080.43
Investments OPB	2,117,948.19	3.96%	7,746.27	39,106.05
Total	23,090,206.73	3.99%	79,914.41	343,980.97

Bank Accounts Return	10/31/25 Balance	Earnings Rate	10/31/25 Return	YTD FY 25/26
Bank Accounts TowneBank	40,622.45	0.01%	0.35	1.36
Bank Accounts OPB	1,579,897.88	0.10%	138.33	493.96
Total	1,620,520.33	0.06%	138.68	495.32

Utilities 10/31/25 Balances	
Old Point Bank Investment	1,776,795.35
Old Point Bank Bank Account	678,104.94
TowneBank Util	40,622.45
VIP	4,615,735.11
Total	7,111,257.85

GF and Other 10/31/25 Balances	
Old Point Bank Account	901,792.94
Towne CD	1,083,520.01
Old Point Bank Investments	341,152.84
VIP	15,273,003.42
Total	17,599,469.21

Oct-25	Current Yield	One Year Ago	YOY Change
Total Portfolio	3.99%	4.77%	-0.78%
90-day T-Bill	3.82%	4.63%	-0.81%
One Year T-Bill	3.48%	4.03%	-0.55%
VIP Stable NAV Liquidity	4.26%	5.04%	-0.78%

2024, higher portfolio rate due to sweep

Compliance Report

10/31/2025

23,090,206.73

CLASS	LENGTH/POLICY	Amount Invested	Percent of Overall Portfolio	PERCENT OF PORTFOLIO/POLICY	Compliance %	In Compliance?	Code Section
Municipal Obligations: Stocks, bonds, notes and other evidence of indebtedness of the Commonwealth of Virginia, or of any county, city, town, district, authority or public body of the Commonwealth of Virginia.	36 months or less	-		20%			§2.2-4500
US Government Obligations: Stocks, bonds, notes and other evidence of indebtedness of the United States, its agencies or government sponsored corporations.	36 months or less		0	100%			§ 2.2-4505
Savings accounts or time deposits (CDs) In any bank or savings and loan association within the Commonwealth of Virginia	12 months or less	1,083,520.01	4.69%	75%	70%	Yes	§ 2.2-4509
Commercial Paper	No greater than 270 days			5%			§2.2-4502
Corporate Notes	No greater than 270 days			15%			§2.2-4510
Repurchase Agreements	90 days or less			50%			§2.2-4507
Certificates representing ownership in either treasury bond principal at maturity or its coupons	36 months or less			20%			§2.2-4505
Virginia Investment Pool (VIP)	Daily			100%			§2.2-4605
Virginia Local Government Investment Pool (LGIP)	Daily	19,888,738.53	86.13%	100%	14%	Yes	§2.2-4605
Registered Money Market Mutual Funds	Daily	2,117,948.19	9.17%	100%	91%	Yes	§2.2-4508
The State Non-Arbitrage Pool (SNAP)	Depending Upon Length of Bond			100% of bond proceeds			\$2.2- 4700
Total		23,090,206.73	100.00%				

Returns FY 23

Return	Average Bal	Average Rate	FY Return
Sweep	-	0.00%	-
VIP GF	533,145.50	0.20%	1,451.46
Bank Accounts	14,798,625.52	0.13%	54,829.83
Total	15,331,771.02	0.10%	56,281.29

Returns FY 24

Return	Average Bal	Average Rate	FY Return
Sweep	4,353,735.39	3.35%	199,782.38
VIP GF	3,663,821.12	5.52%	166,921.75
Bank Accounts	16,071,575.29	0.12%	35,796.44
Total	24,089,131.80	4.44%	402,500.57

Returns FY 25

Return	Average Bal	Average Rate	FY Return
Sweep	11,131,468.23	4.74%	276,536.40
VIP GF	6,569,792.01	4.81%	395,307.97
VIP Util	1,763,682.68	4.48%	48,334.01
OPB Util	5,572,193.00	4.07%	127,693.56
OPB GF	5,018,142.29	4.07%	122,969.21
OPB Luter	123,587.87	4.15%	13,782.97
Bank Accounts	5,001,247.44	0.43%	8,195.50
CD PD	38,750.21	4.44%	1,580.78
CD GF	1,893,565.39	4.22%	21,181.00
Total	37,112,429.12	3.94%	1,015,581.40

Returns FY 26

Return	Average Bal	Average Rate	FY Return
VIP GF	6,569,792.01	4.81%	225,679.33
VIP Util	1,763,682.68	4.48%	67,401.10
OPB Util	5,572,193.00	4.07%	19,416.22
OPB GF	5,018,142.29	4.07%	19,689.83
Bank Accounts	5,001,247.44	0.43%	495.32
CD PD	38,750.21	4.44%	738.02
CD GF	1,893,565.39	4.22%	11,056.47
Total	25,857,373.02	3.94%	344,476.29

TOWN OF SMITHFIELD

FY 2026 ADOPTED BUDGET SUMMARY GENERAL FUND

Preliminary

Department	REVENUES	FY 2025-26 Budget	Budget Transfers	Actual	Budget	Variance
			& Rollovers	10/31/2025	to Actual	%
Real Property Taxes	3,994,100.00	-	99,480.34	3,894,619.66	2.49%	
Other Local Taxes	5,042,500.00	-	981,086.65	4,061,413.35	19.46%	
Licenses, permits, & fees	411,500.00	-	34,431.96	377,068.04	8.37%	
Fines & Costs	45,000.00	-	4,894.59	40,105.41	10.88%	
From Use of Money & Property	886,700.00	-	405,529.33	481,170.67	45.73%	
Miscellaneous Revenues	115,000.00	-	153,490.71	(38,490.71)	133.47%	
Governmental Virginia	659,738.00	-	391,889.69	267,848.31	59.40%	
Governmental Federal	153,000.00	-	-	153,000.00	0.00%	
Other financing sources	165,000.00	-	-	165,000.00	0.00%	
Appropriated from Reserves	3,507,597.00	25,000.00	-	3,532,597.00	0.00%	
TOTAL REVENUES	14,980,135.00	25,000.00	2,070,803.27	12,934,331.73	13.80%	
Department	EXPENSES	FY 2025-26 Budget	Budget Transfers	Actual	Budget	Variance
			& Rollovers	10/31/2025	to Actual	%
Town Council	186,925.00	-	52,986.54	133,938.46	28.35%	
Town Manager	817,910.00	25,000.00	275,060.19	567,849.81	32.63%	
Treasurer	991,549.00	-	376,036.63	615,512.37	37.92%	
Public Safety	4,527,444.00	-	1,246,834.23	3,280,609.77	27.54%	
Parks & Recreation	3,401,217.00	-	426,357.74	2,974,859.26	12.54%	
Museum	294,681.00	-	100,256.86	194,424.14	34.02%	
Community Development & Planning	1,031,094.00	-	123,790.42	907,303.58	12.01%	
Public Works	1,483,292.00	-	338,236.88	1,145,055.12	22.80%	
Public Buildings	409,752.00	-	104,058.01	305,693.99	25.40%	
Contributions	67,510.00	-	65,860.00	1,650.00	97.56%	
Non-Departmental	1,228,832.00	-	1,022,932.00	205,900.00	83.24%	
Debt Service	539,929.00	-	247,843.90	292,085.10	45.90%	
Contingency	-	-	-	-	0.00%	
TOTAL EXPENSES	14,980,135.00	25,000.00	4,380,253.40	10,624,881.60	29.19%	
NET INCOME/(LOSS)	-	-	(2,309,450.13)	-	-	

Town of Smithfield Financial Statements as of October 31, 2025



TOWN OF SMITHFIELD

FY 2026 ADOPTED BUDGET SUMMARY GENERAL FUND

Preliminary

Department	REVENUES	FY 2025-26 Budget	Budget Transfers	Actual	Budget	Variance
			& Rollovers	10/31/2025	to Actual	%
Real Property Taxes	3,994,100.00	-	99,480.34	3,894,619.66	2.49%	
Other Local Taxes	5,042,500.00	-	981,086.65	4,061,413.35	19.46%	
Licenses, permits, & fees	411,500.00	-	34,431.96	377,068.04	8.37%	
Fines & Costs	45,000.00	-	4,894.59	40,105.41	10.88%	
From Use of Money & Property	886,700.00	-	405,529.33	481,170.67	45.73%	
Miscellaneous Revenues	115,000.00	-	153,490.71	(38,490.71)	133.47%	
Governmental Virginia	659,738.00	-	391,889.69	267,848.31	59.40%	
Governmental Federal	153,000.00	-	-	153,000.00	0.00%	
Other financing sources	165,000.00	-	-	165,000.00	0.00%	
Appropriated from Reserves	3,507,597.00	25,000.00	-	3,532,597.00	0.00%	
TOTAL REVENUES	14,980,135.00	25,000.00	2,070,803.27	12,934,331.73	13.80%	

Department	EXPENSES	FY 2025-26 Budget	Budget Transfers	Actual	Budget	Variance
			& Rollovers	10/31/2025	to Actual	%
Town Council	186,925.00	-	52,986.54	133,938.46	28.35%	
Town Manager	817,910.00	25,000.00	275,060.19	567,849.81	32.63%	
Treasurer	991,549.00	-	376,036.63	615,512.37	37.92%	
Public Safety	4,527,444.00	-	1,246,834.23	3,280,609.77	27.54%	
Parks & Recreation	3,401,217.00	-	426,357.74	2,974,859.26	12.54%	
Museum	294,681.00	-	100,256.86	194,424.14	34.02%	
Community Development & Planning	1,031,094.00	-	123,790.42	907,303.58	12.01%	
Public Works	1,483,292.00	-	338,236.88	1,145,055.12	22.80%	
Public Buildings	409,752.00	-	104,058.01	305,693.99	25.40%	
Contributions	67,510.00	-	65,860.00	1,650.00	97.56%	
Non-Departmental	1,228,832.00	-	1,022,932.00	205,900.00	83.24%	
Debt Service	539,929.00	-	247,843.90	292,085.10	45.90%	
Contingency	-	-	-	-	0.00%	
TOTAL EXPENSES	14,980,135.00	25,000.00	4,380,253.40	10,624,881.60	29.19%	
NET INCOME/(LOSS)		-	(2,309,450.13)	-	-	

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY

Preliminary

	MUNIS ACCT #	FY 2025-26 Approved Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %																																																																																																																
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REAL PROPERTY TAXES																																																																																																																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Real Estate - Current</td><td>03-100-311010-0000-30001</td><td>2,600,000.00</td><td></td><td></td><td>1</td><td>2,600,000.00</td><td>0.00%</td></tr> <tr> <td>Real Estate - Current Tax Relief for the Elderly/Veterans</td><td>03-100-311010-0000-30001</td><td>85,000.00</td><td></td><td></td><td>1</td><td>85,000.00</td><td>0.00%</td></tr> <tr> <td>Real Estate - Delinquent</td><td>03-100-311010-0000-30002</td><td>-</td><td></td><td>24,773.31</td><td>1</td><td>(24,773.31)</td><td>0.00%</td></tr> <tr> <td>Public Service-Real Estate Current</td><td>03-100-311020-0000-30001</td><td>44,000.00</td><td></td><td></td><td></td><td>44,000.00</td><td>0.00%</td></tr> <tr> <td>Public Service-Personal Property Current</td><td>03-100-311020-0000-30001</td><td>100.00</td><td></td><td></td><td></td><td>100.00</td><td>0.00%</td></tr> <tr> <td>Personal Property - Current</td><td>03-100-311030-0000-30001</td><td>1,210,000.00</td><td></td><td></td><td>2</td><td>1,210,000.00</td><td>0.00%</td></tr> <tr> <td>Personal Property - Delinquent</td><td>03-100-311030-0000-30002</td><td>-</td><td></td><td>50,728.82</td><td>2</td><td>(50,728.82)</td><td>0.00%</td></tr> <tr> <td>Penalty</td><td>03-100-311060-0000-30005</td><td>40,000.00</td><td></td><td>11,783.98</td><td></td><td>28,216.02</td><td>29.46%</td></tr> <tr> <td>Interest</td><td>03-100-311060-0000-30006</td><td>15,000.00</td><td></td><td>12,190.68</td><td></td><td>2,809.32</td><td>81.27%</td></tr> <tr> <td>Miscellaneous Receipts Over-Short</td><td>03-100-311060-0000-30007</td><td>-</td><td></td><td>3.55</td><td></td><td>(3.55)</td><td>0.00%</td></tr> <tr> <td>Total Real Property Taxes</td><td></td><td>3,994,100.00</td><td></td><td>99,480.34</td><td></td><td>3,894,619.66</td><td>2.49%</td></tr> </table>								Real Estate - Current	03-100-311010-0000-30001	2,600,000.00			1	2,600,000.00	0.00%	Real Estate - Current Tax Relief for the Elderly/Veterans	03-100-311010-0000-30001	85,000.00			1	85,000.00	0.00%	Real Estate - Delinquent	03-100-311010-0000-30002	-		24,773.31	1	(24,773.31)	0.00%	Public Service-Real Estate Current	03-100-311020-0000-30001	44,000.00				44,000.00	0.00%	Public Service-Personal Property Current	03-100-311020-0000-30001	100.00				100.00	0.00%	Personal Property - Current	03-100-311030-0000-30001	1,210,000.00			2	1,210,000.00	0.00%	Personal Property - Delinquent	03-100-311030-0000-30002	-		50,728.82	2	(50,728.82)	0.00%	Penalty	03-100-311060-0000-30005	40,000.00		11,783.98		28,216.02	29.46%	Interest	03-100-311060-0000-30006	15,000.00		12,190.68		2,809.32	81.27%	Miscellaneous Receipts Over-Short	03-100-311060-0000-30007	-		3.55		(3.55)	0.00%	Total Real Property Taxes		3,994,100.00		99,480.34		3,894,619.66	2.49%																								
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<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Sales Tax</td><td>03-100-312010-0000-30009</td><td>770,000.00</td><td></td><td>56,047.01</td><td>3</td><td>713,952.99</td><td>7.28%</td></tr> <tr> <td>Utility Tax</td><td>03-100-312020-0000-31201</td><td>200,000.00</td><td></td><td>50,485.10</td><td>4</td><td>149,514.90</td><td>25.24%</td></tr> <tr> <td>Consumption Tax</td><td>03-100-312020-0000-31202</td><td>45,000.00</td><td></td><td>10,098.65</td><td>4</td><td>34,901.35</td><td>22.44%</td></tr> <tr> <td>Business Licenses</td><td>03-100-312030-0000-31208</td><td>520,000.00</td><td></td><td>77,559.51</td><td>5</td><td>442,440.49</td><td>14.92%</td></tr> <tr> <td>Business Licenses Penalty</td><td>03-100-312030-0000-31209</td><td>5,000.00</td><td></td><td>5,504.67</td><td></td><td>(504.67)</td><td>110.09%</td></tr> <tr> <td>Business Licenses Interest</td><td>03-100-312030-0000-31210</td><td>1,000.00</td><td></td><td>2,810.24</td><td></td><td>(1,810.24)</td><td>281.02%</td></tr> <tr> <td>Peg Channel Capital Fee</td><td>03-100-312040-0000-30054</td><td>1,500.00</td><td></td><td>295.50</td><td></td><td>1,204.50</td><td>19.70%</td></tr> <tr> <td>Bank Franchise Tax</td><td>03-100-312040-0000-31203</td><td>156,000.00</td><td></td><td>-</td><td>6</td><td>156,000.00</td><td>0.00%</td></tr> <tr> <td>Vehicle License</td><td>03-100-312050-0000-32020</td><td>245,000.00</td><td></td><td>23,053.49</td><td>7</td><td>221,946.51</td><td>9.41%</td></tr> <tr> <td>Cigarette Tax</td><td>03-100-312080-0000-31204</td><td>175,000.00</td><td></td><td>63,440.60</td><td>8</td><td>111,559.40</td><td>36.25%</td></tr> <tr> <td>Transient Occupancy Tax</td><td>03-100-312101-0000-31205</td><td>320,000.00</td><td></td><td>76,916.82</td><td>9</td><td>243,083.18</td><td>24.04%</td></tr> <tr> <td>Meals Tax-4.25%</td><td>03-100-312110-0000-31211</td><td>1,785,000.00</td><td></td><td>418,115.04</td><td>10</td><td>1,366,884.96</td><td>23.42%</td></tr> <tr> <td>Meals Tax-2%</td><td>03-100-312110-0000-31212</td><td>819,000.00</td><td></td><td>196,760.02</td><td>10</td><td>622,239.98</td><td>24.02%</td></tr> <tr> <td>Total Other Local Taxes</td><td></td><td>5,042,500.00</td><td></td><td>981,086.65</td><td></td><td>4,061,413.35</td><td>19.46%</td></tr> </table>								Sales Tax	03-100-312010-0000-30009	770,000.00		56,047.01	3	713,952.99	7.28%	Utility Tax	03-100-312020-0000-31201	200,000.00		50,485.10	4	149,514.90	25.24%	Consumption Tax	03-100-312020-0000-31202	45,000.00		10,098.65	4	34,901.35	22.44%	Business Licenses	03-100-312030-0000-31208	520,000.00		77,559.51	5	442,440.49	14.92%	Business Licenses Penalty	03-100-312030-0000-31209	5,000.00		5,504.67		(504.67)	110.09%	Business Licenses Interest	03-100-312030-0000-31210	1,000.00		2,810.24		(1,810.24)	281.02%	Peg Channel Capital Fee	03-100-312040-0000-30054	1,500.00		295.50		1,204.50	19.70%	Bank Franchise Tax	03-100-312040-0000-31203	156,000.00		-	6	156,000.00	0.00%	Vehicle License	03-100-312050-0000-32020	245,000.00		23,053.49	7	221,946.51	9.41%	Cigarette Tax	03-100-312080-0000-31204	175,000.00		63,440.60	8	111,559.40	36.25%	Transient Occupancy Tax	03-100-312101-0000-31205	320,000.00		76,916.82	9	243,083.18	24.04%	Meals Tax-4.25%	03-100-312110-0000-31211	1,785,000.00		418,115.04	10	1,366,884.96	23.42%	Meals Tax-2%	03-100-312110-0000-31212	819,000.00		196,760.02	10	622,239.98	24.02%	Total Other Local Taxes		5,042,500.00		981,086.65		4,061,413.35	19.46%
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Meals Tax-4.25%	03-100-312110-0000-31211	1,785,000.00		418,115.04	10	1,366,884.96	23.42%																																																																																																																
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<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Permits & Other Licenses</td><td>03-100-313030-0000-30018-multiple accts</td><td>50,000.00</td><td></td><td>10,180.00</td><td>11</td><td>39,820.00</td><td>20.36%</td></tr> <tr> <td>Inspection Fees/Reinspection Fees-Subdivision</td><td>03-100-313030-0000-30030/30039</td><td>70,000.00</td><td></td><td>8,850.00</td><td>12</td><td>61,150.00</td><td>12.64%</td></tr> <tr> <td>Administrative Collection Fees-DMV Stops</td><td>03-100-311070-0000-31307</td><td>12,000.00</td><td></td><td>3,810.00</td><td></td><td>8,190.00</td><td>31.75%</td></tr> <tr> <td>Refuse Collection Fee</td><td>03-100-313030-0000-30038</td><td>275,000.00</td><td></td><td>6,141.96</td><td>13</td><td>268,858.04</td><td>2.23%</td></tr> <tr> <td>WC Dog Park Registration Fees</td><td>03-100-313030-0000-30043</td><td>-</td><td></td><td>-</td><td></td><td>-</td><td>0.00%</td></tr> <tr> <td>Consultant Review Fees</td><td>03-100-313030-0000-30028</td><td>4,500.00</td><td></td><td>5,450.00</td><td>14</td><td>(950.00)</td><td>121.11%</td></tr> <tr> <td>Total Permits, Fees & Licenses</td><td></td><td>411,500.00</td><td></td><td>34,431.96</td><td></td><td>377,068.04</td><td>8.37%</td></tr> </table>								Permits & Other Licenses	03-100-313030-0000-30018-multiple accts	50,000.00		10,180.00	11	39,820.00	20.36%	Inspection Fees/Reinspection Fees-Subdivision	03-100-313030-0000-30030/30039	70,000.00		8,850.00	12	61,150.00	12.64%	Administrative Collection Fees-DMV Stops	03-100-311070-0000-31307	12,000.00		3,810.00		8,190.00	31.75%	Refuse Collection Fee	03-100-313030-0000-30038	275,000.00		6,141.96	13	268,858.04	2.23%	WC Dog Park Registration Fees	03-100-313030-0000-30043	-		-		-	0.00%	Consultant Review Fees	03-100-313030-0000-30028	4,500.00		5,450.00	14	(950.00)	121.11%	Total Permits, Fees & Licenses		411,500.00		34,431.96		377,068.04	8.37%																																																								
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Inspection Fees/Reinspection Fees-Subdivision	03-100-313030-0000-30030/30039	70,000.00		8,850.00	12	61,150.00	12.64%																																																																																																																
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Total Permits, Fees & Licenses		411,500.00		34,431.96		377,068.04	8.37%																																																																																																																

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY

Preliminary

	MUNIS ACCT #	FY 2025-26 Approved Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
<u>GENERAL GOVERNMENT REVENUES</u>							
FINES & FORFEITURES							
Fines & Costs	03-100-314010-0000-30055, 30058	45,000.00		4,894.59	15	40,105.41	10.88%
Total Fines & Forfeitures		45,000.00		4,894.59		40,105.41	10.88%

REVENUE FROM USE OF MONEY & PROPERTY

General Fund Interest	03-100-315010-0000-31501	475,000.00		265,593.07	16	209,406.93	55.91%
Rentals	03-100-315020-0000-30110	65,000.00		20,969.96	17	44,030.04	32.26%
Smithfield Center Rentals	03-100-315020-0000-30111	190,000.00		50,333.80	17	139,666.20	26.49%
Windsor Castle Revenue (includes Manor House, Park Impa	03-100-315020-0000-30119	75,000.00		41,624.52	17	55,826.93	55.50%
Sports Complex Rentals	03-100-315020-0000-30120	33,000.00		1,712.50	17	31,287.50	5.19%
Kayak Rentals	03-100-315020-0000-30015	7,500.00			18	8,663.36	0.00%
Special Events	03-100-315020-0000-30013, 30014	20,000.00		15,262.00		4,738.00	76.31%
Fingerprinting Fees	03-100-318990-0000-30048	100.00		140.00		(40.00)	140.00%
Grass Cutting Reimbursement	03-100-318990-0000-30053	-		382.11		(382.11)	0.00%
Museum Admissions	03-100-315020-0000-30115	8,000.00		4,060.00	19	3,940.00	50.75%
Museum Gift Shop Sales	03-100-318990-0000-30016	12,000.00		5,401.37	19	6,598.63	45.01%
Museum Programs/Lecture Fees	03-100-318990-0000-30017	600.00		50.00	19	550.00	8.33%
Lease of Land	03-100-315020-0000-30017	500.00				500.00	0.00%
Total Revenue from use of money and property		886,700.00		405,529.33		504,785.48	45.73%

MISCELLANEOUS

Other Revenue	03-100-318990-0000-31105, Multiple	4,000.00		8,730.18	20	(4,730.18)	218.25%
Virginia Municipal Group Safety Grant	03-100-318990-0000-31110	4,000.00		1,825.90		2,174.10	45.65%
Miscellaneous Contributions	03-100-318990-0000-31621	-				-	0.00%
Public Safety Contribution	03-100-318990-0000-31622	-				-	0.00%
Contributions - Historic Smfd	03-100-318990-0000-31624	-				-	0.00%
Windsor Castle	03-100-318990-0000-31626	-				-	0.00%
Contributions-Museum	03-100-318990-0000-31632	92,000.00		76,271.97		15,728.03	82.90%
Contributions-Public Ball Fields	03-100-318990-0000-31635	15,000.00		60,000.00		(45,000.00)	400.00%
Insurance Recoveries	03-100-341010-0000-31599, 31603	-		3,746.86	21	(3,746.86)	0.00%
Sale of Land	03-100-341020-0000-31404	-			22	-	0.00%
Sale of Equipment/Buildings	03-100-341020-0000-31405	-		2,915.80	23	(2,915.80)	0.00%
Total Miscellaneous Revenue		115,000.00		153,490.71		(38,490.71)	133.47%

REVENUE FROM THE COMMONWEALTH

Law Enforcement	03-100-322010-0000-34011	215,179.00		53,796.00	24	161,383.00	25.00%
Litter Control Grant	03-100-322010-0000-34010	4,000.00				4,000.00	0.00%
Asset Forfeiture	03-100-322010-0000-34007	-				-	0.00%
Communications Tax	03-100-322010-0000-34008	150,000.00		26,066.21	25	123,933.79	17.38%
Rolling Stock	03-100-322010-0000-34001	45.00		37.64		7.36	83.64%
Rental Tax	03-100-322010-0000-34002	6,800.00		4,685.95		2,114.05	68.91%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY

Preliminary

	MUNIS ACCT #	FY 2025-26 Approved Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
<u>GENERAL GOVERNMENT REVENUES</u>							
PPTRA State Revenue	03-100-322010-0000-34014	240,795.00		240,794.89	26	0.11	100.00%
Fire Programs	03-100-322010-0000-34012	38,419.00		47,759.00		(9,340.00)	124.31%
Police Block Grants (HEAT Grant)	03-100-322010-0000-34018	-				-	0.00%
DCJS Byrne/JAG Program	03-100-322010-0000-34018			18,750.00		(18,750.00)	0.00%
P2P Sharing	03-100-322010-0000-34033	-				-	0.00%
State VTC Grant	03-100-322010-0000-34034	-				-	0.00%
State DMV Animal Friendly Plt	03-100-322010-0000-34035					-	0.00%
State TDO and ECO Reimbursable Funds	03-100-322010-0000-34036	-				-	0.00%
VCA Grant	03-100-322010-0000-34005	4,500.00				4,500.00	0.00%
Urban Fund Projects							0.00%
Benns Church/Route 258/Route 10 Bypass interse	03-100-322010-0000-34020	-				-	0.00%
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-322010-0000-34020	-				-	0.00%
Total State Revenue		659,738.00		391,889.69		267,848.31	59.40%

REVENUE FROM THE FEDERAL GOVERNMENT

FEMA - Great Springs Project	03-100-331010-0000-35018	-	-	-		-	0.00%
ARPA Revenues	03-100-331010-0000-35026	-				-	0.00%
Federal Highway Grant		136,000.00	-	-		136,000.00	0.00%
Law Enforcement	03-100-331010-0000-35003, 35009	17,000.00	-	-		17,000.00	0.00%
Urban Fund Projects							0.00%
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-331010-0000-35008	-		-		-	0.00%
Pinewood Heights CDBG Relocation Grant Phase IV	03-100-331010-0000-35002	-		-		-	0.00%
Total Federal Revenue		153,000.00	-	-	27	153,000.00	0.00%

OTHER FINANCING SOURCES

Other Financing Sources-Capital Lease Acquisition	03-100-341040-0000-39004	165,000.00				165,000.00	0.00%
(Enterprise Vehicle Leasing)							
Total Other Financing Sources		165,000.00	-			165,000.00	0.00%
APPROPRIATED FROM RESERVES		\$ 3,507,597.00	\$ 25,000.00	\$ -		3,532,597.00	0.00%
TOTAL GENERAL FUND REVENUES		14,980,135.00	25,000.00	2,070,803.27		12,957,946.54	13.80%

GENERAL FUND NOTES AS OF OCTOBER 31, 2025	
Revenues	
1 <u>Current/Delinquent Real Estate Tax</u>	Real Estate Taxes will be due June 5th 2026.
2 <u>Current/Delinquent PP Tax</u>	PP Bills will be sent 11/6/25 totaling 1,543,497.46. Currently we are at 10.88% delinq rate. We are continuing to collect on delinquent taxes, with VA Auction. Total collected, including prior year, due to these efforts are 100,216. Less fees of 13.927 is 86,288
	As a reminder the company charges 20% of the amount outstanding, and we only pay when we receive the money
3 <u>Sales Tax</u>	We collected 56,047.01 for the sales month of July. We will be receiving 55,101.42 in October for August. We have not received anything from IOW but expect to receive 52,049.72 some time.
4 <u>Consumption/Utility Taxes</u>	Running 17,461 higher than prior year same period These taxes come mostly from Columbia Gas 11,941 and Dominion Energy 48,182
5 <u>Business licenses</u>	30,456 higher than prior year same period
6 <u>Bank Franchise Taxes</u>	Due June 2026
7 <u>Vehicle licenses</u>	Billed with personal property taxes and due in December 2025. We have collected 14,805 due to collection efforts made with VA Auction
8 <u>Cigarette Taxes</u>	Sale of cigarette stamps. Large purchase in October of 21,150
9 <u>Transient Occupancy</u>	76,916 to date. Majority from Hampton Inn 40,185 and Smithfield Station 26,024 Expedia, etc was 7,465
10 <u>Meals Tax</u>	Merchants charge 6.25% We are paid this via their remitting based on their overall sales. These are paid quarterly, but some do pay monthly. 614,875 collected through October. Typically the largest payors: Smithfield Station, McDonald's, Cockeyed Rooster and Burger King
11 <u>Permits & Fees</u>	10,180 collected to date. Of this most are from E&S Fees 4,200 and Zoning Permits 4,010.
12 <u>Inspection fees</u>	This is reinspection fees for Forest Newhall Construction 450.00, Church Square Development and Stanley Martin Homes. And Eastwood Homes of Richmond
13 <u>Refuse Collection Fees</u>	Lower than prior year, since we are billing annually. This is collected with RE Tax. 22,913 lower than prior year at the same period

GENERAL FUND NOTES AS OF OCTOBER 31, 2025	
14	<u>Review Fees</u> Development Logistics and Consulting for Cottages at Battery Park
15	<u>Fines & Costs</u>
16	<u>General Fund interest</u> 265,593 General Fund Interest to date. 55.91% of budgeted amount.
17	<u>Parks & Rec Rentals</u> Windsor Castle Park is higher this year by 31,416 Smithfield Center Rentals are 50,334
18	<u>Kayak Rentals</u>
19	<u>Museum revenues</u> 9,511 higher than prior year same period.
20	<u>Other Revenue</u> Rebate from Anthem Healthkeepers 4,764
21	<u>Insurance Recoveries</u> 2,256 higher than prior year
22	<u>Sale of Land</u>
23	<u>Sales of Equipment/Buildings</u> Sale of Scrap Metal 975.00, car sold 900.00, Harley Davidson sold 2,675
24	<u>Revenues from the State-Law Enforcement</u> Police 599 Funds. State Aid to Localities with Police Departments program in VA which provides financial assistance to localities that have police departments..
25	<u>Communications Tax</u> From the State. This is from July and August.
26	<u>PPTRA State Revenue</u> Same each year 240,794.89
27	<u>Total Federal Revenue</u>
Expenses	
29	<u>Salaries/fica</u>

<u>GENERAL FUND NOTES AS OF OCTOBER 31, 2025</u>		
30	<u>Insurance</u>	These were broken down into departments in prior year, going forward this comes from TM budget. VRSA.
	TOWN COUNCIL	
32	Professional Services	Land Planning Solutions - conceptual layout TC
	TOWN MANAGER	
31	Dues & Subscriptions	970 higher than prior year
33	Computer & Technology Expenses	Software license and maintenance 14,745.51 and Security Awareness 5,992
	TREASURER	
34	Service Contracts	83,500 to RDA per agreement. Licensing and implementation We are still paying for Tyler/Munis 12,000 because we do use for the GL. Also for BAI 11,627. Both should end When tax and RDA is fully implemented.
31	<u>Dues & Subscriptions</u>	
35	Bank Charges	We are offsetting fees with bank balances
	POLICE DEPARTMENT	
31	<u>Dues & Subscriptions</u>	1,247 for Mehrin Drug Task Force Membership.
36	LODA	With the approval of the state budget for fiscal years 2025-2026, Line of Duty Death and Health Benefits Trust Fund (LODA Fund) premiums will increase to \$1,015 per full-time equivalent employees, effective July 1, 2024. By statute, LODA Fund benefits are funded on a "pay-as-you-go" basis, covering the health care premiums for current beneficiaries as well as projected costs of any new death and other benefit claims.
37	Computer & Technology	
38	Equipment	18,000 for flock equipment and 25,089 for core tactical and 8,640 for body cam equipment
	PARKS & RECREATION	
31	<u>Dues & Subscriptions</u>	3,125 for EMS Pro Maintenance

GENERAL FUND NOTES AS OF OCTOBER 31, 2025	
39	Credit card processing expense
	Tracking slightly higher than prior year
40	Computer & Technology expenses
	<u>SMITHFIELD CENTER</u>
40	Computer & Technology expenses
41	Advertising-SC
	None spent this year
42	Repairs & Maintenance
	Virginia Control and Elec for Wall Lights at Smithfield Center 6,090
43	ARPA
	<u>WINDSOR CASTLE PARK</u>
44	Equipment Expense
45	ARPA
47	Repairs & Maintenance
	8,600 for Concrete for Windsor Castle and 3,298 for drinking hydrant
	<u>WINDSOR CASTLE MANOR HOUSE</u>
46	Contracted Services
	Monthly 1,595 to Suffolk Sanitary Supply.
47	Repairs & Maintenance
	<u>LUTER SPORTS COMPLEX</u>
30	Insurance
	<u>MISCELLANEOUS-PARKS & REC</u>
49	Clontz Park
	2,458 to Virginia Control and Electric. Pier Lights at Clontz Park.
50	Clontz Park ARPA
51	Fireworks
	<u>MUSEUM</u>
31	Dues & Subscriptions
	Slightly higher than prior year's zero
52	Gift Shop Expenses
	2,621 higher than prior year

<u>GENERAL FUND NOTES AS OF OCTOBER 31, 2025</u>	
	<u>COMMUNITY DEVELOPMENT OTHER</u>
53	Hampton Roads Planning District Commission
	In line with prior year same period. This is for regional water program. We pay quarterly.
	<u>PUBLIC WORKS</u>
54	Repairs & Maintenance
55	<u>ARPA Expenses</u>
	<u>Public Buildings</u>
56	Computer & Technology
57	ARPA

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

TOWN COUNCIL

Preliminary

	MUNIS ACCOUNT NUMBER	FY 2025-26 Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
Salaries and Wages	04-100-411010-0000-41100	44,000.00		10,805.00	29	33,195.00	24.56%
Fica & Medicare Benefits	04-100-411010-0000-42100	3,425.00		837.43	29	2,587.57	24.45%
ARPA Payroll	04-100-411010-0000-46023	-			29	-	0.00%
Legal Fees	04-100-411010-0000-43150	50,000.00		8,994.00		41,006.00	17.99%
Update Town Charter & Code	04-100-411010-0000-43151	4,000.00		-		4,000.00	0.00%
Professional Services	04-100-411010-0000-43152	5,000.00		2,250.00	32	2,750.00	45.00%
Public Defender Fees	04-100-411010-0000-43153	6,000.00		3,720.00		2,280.00	62.00%
Election Expense	04-100-411010-0000-43170	-		-		-	0.00%
Maintenance contracts	04-100-411010-0000-43320	4,500.00		2,334.51		2,165.49	51.88%
Annual Christmas Parade	04-100-411010-0000-43351	-				-	0.00%
Advertising	04-100-411010-0000-43600	30,000.00		5,301.90		24,698.10	17.67%
Communications	04-100-411010-0000-45200	-				-	0.00%
Insurance	04-100-411010-0000-45300	-			30	-	0.00%
Travel & Training	04-100-411010-0000-45500	10,000.00		2,949.05		7,050.95	29.49%
Council Approved Items	04-100-411010-0000-45804	5,000.00		4,461.07		538.93	89.22%
Subscriptions/Memberships	04-100-411010-0000-45810	7,500.00		7,152.00	31	348.00	95.36%
Records Management maint & upgrades	04-100-411010-0000-45811	7,500.00		-		7,500.00	0.00%
Bank Charges	04-100-411010-0000-45813	-		1,899.56		(1,899.56)	0.00%
Supplies	04-100-411010-0000-46001	10,000.00		2,282.02		7,717.98	22.82%
ARPA Expenses	04-100-411010-0000-46019	-				-	0.00%
Total Town Council		186,925.00	-	52,986.54		133,938.46	28.35%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

TOWN MANAGER

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	%
Salaries and Wages	04-100-412010-0000-41100	329,570.00		100,705.05	29	228,864.95 30.56%
Salaries-PT	04-100-412010-0000-41110	43,348.00		6,953.97	29	36,394.03 16.04%
Salaries-OT	04-100-412010-0000-41120, 41115	3,000.00		1,228.40	29	1,771.60 40.95%
Fica & Medicare Benefits	04-100-412010-0000-42100	29,799.00		7,724.30	29	22,074.70 25.92%
VSRS	04-100-412010-0000-42200	32,539.00		10,064.36		22,474.64 30.93%
Disability	04-100-412010-0000-42210	600.00		202.79		397.21 33.80%
Health & Other	04-100-412010-0000-42300	54,501.00		18,466.62		36,034.38 33.88%
Pre-Employment Test	04-100-412010-0000-42435	6,500.00		379.00		6,121.00 5.83%
Employee Recognition	04-100-412010-0000-42440	10,000.00		-		10,000.00 0.00%
Wellness Initiatives	04-100-412010-0000-42460	8,237.00		70.00		8,167.00 0.85%
ARPA Payroll	04-100-412010-0000-46023				29	- 0.00%
Professional Services	04-100-412010-0000-43152	78,000.00	25,000.00	30,954.20		72,045.80 30.05%
Maintenance Contracts	04-100-412010-0000-43320	3,000.00		7,885.64		(4,885.64) 262.85%
Communications	04-100-412010-0000-45200	8,000.00		2,833.44		5,166.56 35.42%
Insurance	04-100-412010-0000-45300	3,130.00			30	3,130.00 0.00%
Travel & Training	04-100-412010-0000-45500	12,000.00		924.84		11,075.16 7.71%
Other	04-100-412010-0000-45804	1,500.00		206.45		1,293.55 13.76%
Dues & Subscriptions	04-100-412010-0000-45810	6,000.00		1,782.42	31	4,217.58 29.71%
Supplies	04-100-412010-0000-46001	4,500.00		700.34		3,799.66 15.56%
Computer & technology expenses	04-100-412010-0000-46005	5,000.00		20,933.52	33	(15,933.52) 418.67%
Fuel Expense	04-100-412010-0000-46008	200.00		38.85		161.15 19.43%
Auto Expense	04-100-412010-0000-46009	250.00				250.00 0.00%
Shared Services-IT	04-100-412010-0000-46020	81,000.00		40,500.00		40,500.00 50.00%
Contingency	04-100-412010-0000-46021	42,236.00		19,950.00		22,286.00 47.23%
Strategic Planning Initiatives		50,000.00		2,556.00		47,444.00 5.11%
Education Assistance		5,000.00				5,000.00 0.00%
Capital Expenditures - website redesign	04-100-412010-0000-48100	-				- 0.00%
Total Town Manager		817,910.00	25,000.00	275,060.19		567,849.81 32.63%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

TREASURER

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	to Actual
Salaries and Wages	04-100-412410-0000-41100	534,662.00		169,139.88	29	365,522.12 31.63%
Salaries-OT	04-100-412410-0000-41120, 41115	8,500.00		370.56	29	8,129.44 4.36%
Fica & Medicare Benefits	04-100-412410-0000-42100	42,430.00		12,600.43	29	29,829.57 29.70%
VSRS	04-100-412410-0000-42200	53,337.00		16,486.74		36,850.26 30.91%
Disability	04-100-412410-0000-42210	1,000.00		409.14		590.86 40.91%
Health	04-100-412410-0000-42300	88,120.00		28,172.74	29	59,947.26 31.97%
ARPA Payroll	04-100-412410-0000-46023	-			29	- 0.00%
Audit	04-100-412410-0000-43120	40,700.00				40,700.00 0.00%
Service contracts	04-100-412410-0000-43320	125,000.00		128,376.70	34	(3,376.70) 102.70%
Data Processing	04-100-412410-0000-44100	42,000.00		5,582.93		36,417.07 13.29%
Communications	04-100-412410-0000-45200	8,000.00		2,993.02		5,006.98 37.41%
Insurance	04-100-412410-0000-45300	-			30	- 0.00%
Travel & Training	04-100-412410-0000-45500	12,000.00		1,070.58		10,929.42 8.92%
Other	04-100-412410-0000-45804	500.00		-		500.00 0.00%
Dues & Subscriptions	04-100-412410-0000-45810	1,500.00		446.97	31	1,053.03 29.80%
Bank Charges	04-100-412410-0000-45813	1,000.00		-	35	1,000.00 0.00%
Cigarette Tax Stamps	04-100-412410-0000-45830	3,500.00		-		3,500.00 0.00%
Supplies	04-100-412410-0000-46001	21,000.00		9,762.53		11,237.47 46.49%
Credit Card Processing	04-100-412410-0000-46002	800.00		624.41		175.59 78.05%
Computer & technology expenses	04-100-412410-0000-46005	7,500.00				7,500.00 0.00%
ARPA Expenses	04-100-412410-0000-46019	-				- 0.00%
Capital Outlay	04-100-412410-0000-48100	-				- 0.00%
Total Treasurer		991,549.00	-	376,036.63		615,512.37 37.92%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

PUBLIC SAFETY

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	to Actual
POLICE DEPARTMENT						
Salaries and Wages	04-100-431100-0000-41100	1,832,216.00	(10,000.00)	520,454.07	29	1,301,761.93 28.56%
Salaries - Reg OT	04-100-431100-0000-41115	-		15,504.39	29	(15,504.39) 0.00%
Salaries OT	04-100-431100-0000-41120	310,000.00		82,460.21	29	227,539.79 26.60%
Salaries-Selective Enforcement	04-100-431100-0000-41130	19,000.00		-	29	19,000.00 0.00%
Salaries - TDO and ECO	04-100-431100-0000-41135	-		-		- 0.00%
Salaries-Special Events	04-100-431100-0000-41140	20,000.00		16,146.80		3,853.20 80.73%
FTO/Shift Differential	04-100-431100-0000-41150	15,000.00		2,728.50	29	12,271.50 18.19%
Fica & Medicare Benefits	04-100-431100-0000-42100	174,631.00		45,561.05	29	129,069.95 26.09%
VSRS	04-100-431100-0000-42200	185,635.00		46,104.12		139,530.88 24.84%
Disability	04-100-431100-0000-42210	400.00		136.38		263.62 34.10%
Health Insurance	04-100-431100-0000-42300	383,843.00		113,445.80	29	270,397.20 29.56%
ARPA Payroll	04-100-431100-0000-46023				29	- 0.00%
Ins. - LODA	04-100-431100-0000-42410	25,200.00		21,315.00	36	3,885.00 84.58%
Professional Services	04-100-431100-0000-43152	5,000.00		1,624.72		3,375.28 32.49%
Service Contracts	04-100-431100-0000-43320	200,000.00		134,867.59		65,132.41 67.43%
Community Outreach	04-100-431100-0000-43352	6,000.00	10,000.00	4,610.40		11,389.60 28.82%
Investigation expenses	04-100-431100-0000-44641	10,000.00		4,629.28		5,370.72 46.29%
HEAT Grant Expenses	04-100-431100-0000-45037	-				- 0.00%
Communications	04-100-431100-0000-45200	50,000.00		11,528.42		38,471.58 23.06%
Insurance	04-100-431100-0000-45300	-			30	- 0.00%
Travel & Training	04-100-431100-0000-45500	45,500.00		7,704.83		37,795.17 16.93%
Accreditation	04-100-431100-0000-45521	-				- 0.00%
Asset Forfeiture Expenses	04-100-431100-0000-45640	-				- 0.00%
Other	04-100-431100-0000-45804	1,800.00		140.00		1,660.00 7.78%
Dues & Subscriptions	04-100-431100-0000-45810	45,600.00		2,536.58	31	43,063.42 5.56%
Materials & Supplies	04-100-431100-0000-46001	28,000.00		4,725.52		23,274.48 16.88%
Credit Card Process	04-100-431100-0000-46002	-		220.20	39	(220.20) 0.00%
Computer & Technology Expenses	04-100-431100-0000-46005	27,000.00		1,702.85	37	25,297.15 6.31%
Equipment	04-100-431100-0000-46006	227,200.00		73,402.97	38	153,797.03 32.31%
Gas	04-100-431100-0000-46008	60,000.00		15,393.05		44,606.95 25.66%
Vehicle Maintenance	04-100-431100-0000-46009	30,000.00		9,100.03		20,899.97 30.33%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

PUBLIC SAFETY

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	to Actual
Radio & Equipment repairs	04-100-431100-0000-46010	2,500.00		1,513.46		986.54 60.54%
Uniforms	04-100-431100-0000-46011	31,500.00		13,376.23		18,123.77 42.46%
Tires	04-100-431100-0000-46016	9,000.00		3,250.00		5,750.00 36.11%
COVID-19 Expenses	04-100-431100-0000-46018	-				- 0.00%
ARPA Expenses	04-100-431100-0000-46019	-				- 0.00%
Capital Outlay	04-100-431100-0000-48100	230,000.00			230,000.00	0.00%
Total Police Department		3,975,025.00		1,154,182.45		2,820,842.55 29.04%

FIRE DEPARTMENT

State Pass Thru	04-100-432100-0000-45623	38,419.00		47,759.00		(9,340.00) 124.31%
Annual Fuel Contribution	04-100-432300-0000-46008	15,000.00		15,000.00		- 100.00%
Capital Contribution	04-100-432300-0000-45618	19,000.00		19,000.00		- 100.00%
Total Fire Department		72,419.00		81,759.00		(9,340.00) 112.90%

E911 DISPATCH

E911 Dispatch shared services	04-100-432300-0000-45614	480,000.00		10,892.78	469,107.22	2.27%
Total E911 Dispatch		480,000.00		10,892.78	469,107.22	2.27%
Total Public Safety		4,527,444.00		1,246,834.23	3,280,609.77	27.54%

1864.5

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	to Actual
<u>Parks & Recreation</u>						
Salaries and Wages	04-100-471100-0000-41100	512,634.00		144,804.59	29	367,829.41
Salaries-PT	04-100-471100-0000-41110	93,235.00		17,885.92	29	75,349.08
Salaries-OT	04-100-471100-0000-41120, 41115	24,108.00		4,661.91	29	19,446.09
Fica & Medicare Benefits	04-100-471100-0000-42100	50,398.00		12,050.52	29	38,347.48
VSRS	04-100-471100-0000-42200	51,774.00		14,023.85		37,750.15
Disability	04-100-471100-0000-42210	800.00		274.70		525.30
Health	04-100-471100-0000-42300	120,522.00		36,990.72	29	83,531.28
ARPA Payroll	04-100-471100-0000-46023	-			29	-
Contracted Services	04-100-471100-0000-43300	20,000.00		5,444.21		14,555.79
Advertising	04-100-471100-0000-43600	35,000.00		13,745.00		21,255.00
Communications	04-100-471100-0000-45200	4,500.00		1,224.32		3,275.68
Insurance	04-100-471100-0000-45300	6,280.00			30	6,280.00
Travel & Training	04-100-471100-0000-45500	3,000.00		222.63		2,777.37
Other	04-100-471100-0000-45804	600.00				600.00
Dues & Subscriptions	04-100-471100-0000-45810	6,000.00		3,608.48	31	2,391.52
Office Supplies	04-100-471100-0000-46001	4,500.00		865.81		3,634.19
Credit card processing expense	04-100-471100-0000-46002	5,000.00		2,291.74	39	2,708.26
Computer & technology expenses	04-100-471100-0000-46005	2,500.00		1,272.08	40	1,227.92
Fuel	04-100-471100-0000-46008	9,000.00		3,748.25		5,251.75
Uniforms	04-100-471100-0000-46011	3,000.00		2,196.15		803.85
Vehicle Maintenance	04-100-471100-0000-46009	2,000.00		10,724.51		(8,724.51)
ARPA Fund Capital	04-100-471100-0000-48102	-				-
Capital Outlay	04-100-471100-0000-48100	-				-
Total Parks & Recreation		954,851.00	-	276,035.39		678,815.61
						28.91%

Smithfield Center

Retail Sales & Use Tax	04-100-412100-0000-43100	400.00		181.17		218.83	45.29%
Contracted Services	04-100-412100-0000-43300, 43320	21,000.00		6,697.54		14,302.46	31.89%
Advertising	04-100-412100-0000-43600	-			41	-	0.00%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

PARKS & RECREATION

MUNIS ACCOUNT NUMBER	FY 2025-26 Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget	Variance
					to Actual	%
Kitchen Supplies	3,000.00		452.94		2,547.06	15.10%
Food Service & Beverage Supplies	5,000.00		458.74		4,541.26	9.17%
AV Supplies	-				-	0.00%
Utilities	23,000.00		5,891.09		17,108.91	25.61%
Communications	8,500.00		3,441.08		5,058.92	40.48%
Insurance	6,680.00			30	6,680.00	0.00%
Refund event deposits	4,000.00		5,000.00		(1,000.00)	125.00%
Office Supplies/Other Supplies	-				-	0.00%
Computer & technology expenses	5,000.00		948.00	40	4,052.00	18.96%
Equipment	10,000.00				10,000.00	0.00%
Repairs & Maintenance	55,000.00		14,173.31	42	40,826.69	25.77%
ARPA Expenses	-			43	-	0.00%
Capital Outlay	-		-		-	0.00%
Total Smithfield Center	141,580.00	-	37,243.87		104,336.13	26.31%

Windsor Castle Park

Contracted Services	04-100-471210-0000-43300	11,000.00		7,142.56	46	3,857.44	64.93%
Utilities	04-100-471210-0000-45100	750.00		171.13		578.87	22.82%
Insurance	04-100-471210-0000-45300	11,088.00			30	11,088.00	0.00%
Equipment Expense	04-100-471210-0000-46006	16,000.00			44	16,000.00	0.00%
Repairs & Maintenance	04-100-471210-0000-46007	50,000.00		28,680.50	47	21,319.50	57.36%
ARPA Capital	04-100-471210-0000-48102	-		1,421.76	45	(1,421.76)	0.00%
Capital Outlay	04-100-471210-0000-48100	-		-		-	0.00%
Total Windsor Castle Park		88,838.00	-	37,415.95		51,422.05	42.12%

Windsor Castle Manor House

Contracted Services	04-100-471220-0000-43300	25,000.00		8,884.31	46	16,115.69	35.54%
Advertising	04-100-471220-0000-43600	-				-	0.00%
Food Service & Beverage Supplies	04-100-471220-0000-44001	-				-	0.00%
Utilities	04-100-471220-0000-45100	6,000.00		1,432.97		4,567.03	23.88%
Communications	04-100-471220-0000-45200	2,500.00		1,100.00		1,400.00	44.00%
Insurance	04-100-471220-0000-45300	6,020.00			30	6,020.00	0.00%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	%
Refund event deposits	04-100-471220-0000-45899	4,000.00		7,340.00		(3,340.00) 183.50%
Office Supplies/Other Supplies	04-100-471220-0000-46001	-				- 0.00%
Computer & Technology	04-100-471220-0000-46005	-				- 0.00%
Repairs & maintenance	04-100-471220-0000-46007	10,000.00		3,581.08	47	6,418.92 35.81%
ARPA	04-100-471220-0000-46019	-				- 0.00%
Total Windsor Castle Manor House		53,520.00	-	22,338.36		31,181.64 41.74%

Luter Sports Complex

Contracted Services	04-100-471300-0000-43300	18,000.00		5,453.29		12,546.71	30.30%
Utilities	04-100-471300-0000-45100	11,500.00		3,893.33		7,606.67	33.86%
Communications	04-100-471300-0000-45200	1,800.00		749.95		1,050.05	41.66%
Insurance	04-100-471300-0000-45300	10,500.00			30	10,500.00	0.00%
Office Supplies/Other Supplies	04-100-471300-0000-46001	-				-	0.00%
Computer & Technology	04-100-471300-0000-46005	-				-	0.00%
Structures & Equipment Expense	04-100-471300-0000-46006	-				-	0.00%
Repairs & Maintenance	04-100-471300-0000-46007	65,000.00		30,557.45		34,442.55	47.01%
ARPA Capital	04-100-471300-0000-48102	-		8,581.40		(8,581.40)	0.00%
Capital Outlay	04-100-471300-0000-48100	2,030,628.00				2,030,628.00	0.00%
Total Luter Sports Complex		2,137,428.00	-	49,235.42		2,088,192.58	2.30%

Miscellaneous

Contributions-WCP	04-100-471200-0000-45653	-		-		-	0.00%
Clontz Park (maintenance & utilities)	04-100-471311-0000-43342, 45100, 4	3,500.00		3,419.88	49	80.12	97.71%
Clontz Park ARPA	04-100-471311-0000-46019	-			50	-	0.00%
Jersey Park Playground	04-100-471313-0000-43345	500.00				500.00	0.00%
Pinewood Playground	04-100-471314-0000-43346	-				-	0.00%
Cypress Creek No Wake zone	04-100-471340-0000-43347	-				-	0.00%
Haydens Lane Maintenance	04-100-471315-0000-43348	500.00				500.00	0.00%
Veterans War Memorial	04-100-471316-0000-43349	500.00		668.87		(168.87)	133.77%
Fireworks	04-100-471390-0000-43344	20,000.00			51	20,000.00	0.00%
Total Other Parks & Recreation		25,000.00	-	4,088.75		20,911.25	16.36%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

PARKS & RECREATION

MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
	Budget	& Rollovers	10/31/2025	Notes	to Actual
TOTAL PARKS & RECREATION	3,401,217.00	-	426,357.74	2,974,859.26	12.54%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

MUSEUM

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	to Actual
Salaries	04-100-472200-0000-41100	143,491.00		55,830.64	29	87,660.36 38.91%
Salaries-Part Time	04-100-472200-0000-41110	57,775.00		12,525.25	29	45,249.75 21.68%
FICA	04-100-472200-0000-42100	16,102.00		5,123.73	29	10,978.27 31.82%
VSRS	04-100-472200-0000-42200	14,418.00		5,653.90		8,764.10 39.21%
Disability	04-100-472200-0000-42210	500.00		157.57		342.43 31.51%
Health	04-100-472200-0000-42300	19,100.00		9,549.60		9,550.40 50.00%
ARPA Payroll	04-100-472200-0000-46023	-			29	- 0.00%
Operating expenses						
Contracted services	04-100-472200-0000-43300	3,400.00		456.80		2,943.20 13.44%
Advertisinig	04-100-472200-0000-43600	1,500.00		324.32		1,175.68 21.62%
Communications	04-100-472200-0000-45200	725.00		958.52		(233.52) 132.21%
Insurance	04-100-472200-0000-45300	2,430.00			30	2,430.00 0.00%
Travel/Training	04-100-472200-0000-45500	500.00		108.29		391.71 21.66%
Dues & Subscriptions	04-100-472200-0000-45810	800.00		360.00	31	440.00 45.00%
Supplies	04-100-472200-0000-46001	11,000.00		894.40		10,105.60 8.13%
Computer and Technology	04-100-472200-0000-46005	2,140.00				2,140.00 0.00%
ARPA	04-100-472200-0000-46019	-				- 0.00%
Gift Shop-to be funded by gift shop proceeds						
Sales & Use Tax	04-100-472200-0000-43100	1,000.00		441.82		558.18 44.18%
Credit card processing fees	04-100-472200-0000-46002	800.00		471.89		328.11 58.99%
Programming/Exhibits	04-100-472200-0000-46025	-				- 0.00%
Riverside Exhibit - Reimbursement Grant	04-100-472200-0000-46026	-		240.00		(240.00) 0.00%
Gift Shop expenses	04-100-472200-0000-46014	9,000.00		7,160.13	52	1,839.87 79.56%
Total Museum		284,681.00	-	100,256.86		184,424.14 35.22%

Museum Contributions

Isle of Wight County-Museum Maintenance	04-100-432301-0000-45635	10,000.00	\$	-	10,000.00	0.00%
Total Museum Contributions		10,000.00		-	10,000.00	0.00%
TOTAL MUSEUM		294,681.00		100,256.86	194,424.14	34.02%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	to Actual
Administration						
Salaries	04-100-481100-0000-41100	278,726.00		69,453.36	29	209,272.64
Salaries-OT	04-100-481100-0000-41120	1,800.00		2,787.48	29	(987.48)
FICA	04-100-481100-0000-42100	22,459.00		5,438.80	29	17,020.20
VSRS	04-100-481100-0000-42200	28,510.00		8,362.94		20,147.06
Disability	04-100-481100-0000-42210	750.00		315.34		434.66
Health	04-100-481100-0000-42300	28,649.00		9,745.80	29	18,903.20
ARPA Payroll	04-100-481100-0000-46023	-				0.00%
GIS	04-100-481100-0000-43001	10,000.00				10,000.00
Site Plan Review	04-100-481100-0000-43141	15,000.00				15,000.00
Professional Services	04-100-481100-0000-43152	20,000.00		1,281.00		18,719.00
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	72,500.00				72,500.00
Contractual	04-100-481100-0000-43320	6,000.00		679.64		5,320.36
Communications	04-100-481100-0000-45200	6,000.00		1,639.71		4,360.29
Insurance	04-100-481100-0000-45300	5,700.00			30	5,700.00
Travel & Training	04-100-481100-0000-45500	7,500.00		6,437.93		1,062.07
Other	04-100-481100-0000-45804	1,000.00				1,000.00
Dues & Subscriptions	04-100-481100-0000-45810	2,500.00		711.85	31	1,788.15
Materials & Supplies	04-100-481100-0000-46001	6,000.00		207.48		5,792.52
Repairs & Maintenance	04-100-481100-0000-46007	5,000.00				5,000.00
Gas	04-100-481100-0000-46008	10,000.00		166.09		9,833.91
Uniforms	04-100-481100-0000-46011	-				0.00%
ARPA	04-100-481100-0000-46019	-				0.00%
Capital Expenditures	04-100-481100-0000-48100	-				0.00%
Total Community Development & Planning Administration		528,094.00	-	107,227.42		420,866.58
						20.30%

Pinewood Heights Project

Project Expenditures						-	0
Pinewood Heights-Phase II	04-100-432315-0000-42701-misc	-				-	0.00%
Pinewood Heights-Phase III	04-100-432315-0000-42701-misc	-				-	0.00%
Pinewood Heights Phase IV	04-100-432315-0000-42704, 42715	-				-	0.00%
Pinewood Heights Phase IV Capital Outlay	04-100-432315-0000-42701-48100	125,000.00		3,580.00		121,420.00	2.86%
Total Pinewood Heights-All Phases		125,000.00	-	3,580.00		121,420.00	2.86%

Community Development-Other

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance	
		Budget	& Rollovers	10/31/2025	Notes	%	
Hampton Roads Planning District Commission	04-100-432302-0000-45621	22,000.00		12,983.00	53	9,017.00	59.01%
Tourism Bureau	04-100-432302-0000-45607	350,000.00				350,000.00	0.00%
Chamber of Commerce	04-100-432302-0000-45609	6,000.00				6,000.00	0.00%
Total Community Development Other		378,000.00		12,983.00		365,017.00	3.43%
 Total Community Planning & Development		1,031,094.00	-	123,790.42		907,303.58	12.01%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

Public Works

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	%
Salaries	04-100-441300-0000-41100	212,622.00		80,758.56	29	131,863.44 37.98%
Salaries - Reg OT	04-100-441300-0000-41115	-		887.69	29	(887.69) 0.00%
Salaries-OT (includes special events)	04-100-441300-0000-41120	11,205.00		3,338.57	29	7,866.43 29.80%
FICA	04-100-441300-0000-42100	17,010.00		6,136.07	29	10,873.93 36.07%
VSRS	04-100-441300-0000-42200	20,405.00		6,151.89		14,253.11 30.15%
Disability	04-100-441300-0000-42210	2,500.00		818.43		1,681.57 32.74%
Health	04-100-441300-0000-42300	36,550.00		9,989.98		26,560.02 27.33%
ARPA Payroll	04-100-441300-0000-46023	-			29	- 0.00%
GIS	04-100-441300-0000-43001	2,000.00				2,000.00 0.00%
Site Plan Review	04-100-441300-0000-43141	5,000.00				5,000.00 0.00%
Professional Services	04-100-441300-0000-43152	40,000.00		3,780.00		36,220.00 9.45%
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	80,000.00				80,000.00 0.00%
Contractual	04-100-441300-0000-43300, 43320	8,000.00		1,904.16		6,095.84 23.80%
Trash Collection	04-100-441300-0000-43330	280,000.00		72,505.73		207,494.27 25.89%
Street Lights	04-100-441300-0000-45101	3,000.00		194.03		2,805.97 6.47%
Communications	04-100-441300-0000-45200	7,500.00		2,291.58		5,208.42 30.55%
Insurance	04-100-441300-0000-45300	-			30	- 0.00%
Travel & Training	04-100-441300-0000-45500	5,000.00		23.75		4,976.25 0.48%
Safety Meetings/Safety Expenses	04-100-441300-0000-45520	5,000.00		292.63		4,707.37 5.85%
Accreditation	04-100-441300-0000-45521	10,000.00				10,000.00 0.00%
Safety Grant Expenses	04-100-441300-0000-45530	-				- 0.00%
Other	04-100-441300-0000-45804	2,500.00		1,137.11		1,362.89 45.48%
Dues & Subscriptions	04-100-441300-0000-45810	1,500.00		1,716.97	31	(216.97) 114.46%
Materials & Supplies	04-100-441300-0000-46001	5,000.00		2,453.73		2,546.27 49.07%
Computer & Technology	04-100-441300-0000-46005	11,000.00		427.94		10,572.06 3.89%
Repairs & Maintenance	04-100-441300-0000-46007	10,000.00		1,580.91	54	8,419.09 15.81%
Gas	04-100-441300-0000-46008	10,000.00		2,990.76		7,009.24 29.91%
Uniforms	04-100-441300-0000-46011	4,000.00		1,101.35		2,898.65 27.53%
Litter Control Grant Expense	04-100-441300-0000-46012	2,500.00				2,500.00 0.00%
ARPA Funded Capital Projects	04-100-441300-0000-48102	-			55	- 0.00%
Capital Expenditures	04-100-441300-0000-48100	651,000.00		137,755.04		513,244.96 21.16%
Total Public Works		1,443,292.00	-	338,236.88		1,105,055.12 23.44%

Miscellaneous Public Works

Waterworks Dam -professional fees	04-100-471350-0000-43152	40,000.00			40,000.00	0.00%
Waterworks Dam - repairs & Maint	04-100-471350-0000-46007	-			-	
Waterworks Dam-(decommission?)		-			-	0.00%
Total Miscellaneous Public Works		40,000.00	-	40,000.00	0.00%	

Total Public Works Expenses	1,483,292.00	-	338,236.88	1,145,055.12	22.80%
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Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

Public Buildings

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	to Actual
Salaries-Part Time	04-100-443200-0000-41110	45,140.00		11,977.68	29	33,162.32 26.53%
FICA	04-100-443200-0000-42100	3,612.00		916.30	29	2,695.70 25.37%
ARPA Payroll	04-100-443200-0000-46023	-			29	- 0.00%
Professional Services	04-100-443200-0000-43152	75,000.00				75,000.00 0.00%
Contractual	04-100-443200-0000-43300, 43320	35,000.00		11,703.61		23,296.39 33.44%
Utilities	04-100-443200-0000-45100	65,000.00		14,857.53		50,142.47 22.86%
Communications	04-100-443200-0000-45200	2,500.00		1,055.97		1,444.03 42.24%
Insurance	04-100-443200-0000-45300	13,500.00			30	13,500.00 0.00%
Other	04-100-443200-0000-45804	500.00				500.00 0.00%
Materials & Supplies	04-100-443200-0000-46001,4	4,500.00		645.45		3,854.55 14.34%
Computer & Technology	04-100-443200-0000-46005	40,000.00		28,205.43	56	11,794.57 70.51%
Equipment Expense	04-100-443200-0000-46006	-				- 0.00%
Repairs & Maintenance	04-100-443200-0000-46007	75,000.00		34,696.04		40,303.96 46.26%
ARPA expenses	04-100-443200-0000-46019	-			57	- 0.00%
ARPA Capital	04-100-443200-0000-48102	-			57	- 0.00%
Capital Expenditures	04-100-443200-0000-48100	50,000.00				50,000.00 0.00%
Total Public Buildings		409,752.00	-	104,058.01		305,693.99 25.40%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

Contributions

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	to Actual
Parks, Recreation, and Cultural						
Isle of Wight Arts League	04-100-432301-0000-45601	10,000.00		10,000.00		- 100.00%
Farmers Market	04-100-432301-0000-45617	3,000.00		3,000.00		- 100.00%
Friends of the Library	04-100-473100-0000-45605	3,289.00		3,289.00		- 100.00%
Total Cultural Contributions		16,289.00		16,289.00		- 100.00%
Contributions-Community Development						
Genieve Shelter	04-100-432302-0000-45606	15,000.00		15,000.00		- 100.00%
TRIAD	04-100-432302-0000-45611	1,650.00			1,650.00	0.00%
Christian Outreach	04-100-432302-0000-45620	13,000.00		13,000.00		- 100.00%
Western Tidewater Free Clinic	04-100-432302-0000-45632	11,195.00		11,195.00		- 100.00%
Schoolhouse Museum	04-100-472500-0000-45622	5,376.00		5,376.00		- 100.00%
Old Courthouse Contribution	04-100-472500-0000-45613	5,000.00		5,000.00		- 100.00%
Total Contributions-Community Development		51,221.00		49,571.00	1,650.00	96.78%
TOTAL CONTRIBUTIONS		67,510.00		65,860.00	1,650.00	97.56%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Preliminary

Non-Departmental

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	to Actual
OPERATING/CAPITAL RESERVE						
Insurance	04-100-491100-0000-45300	246,832.00		120,932.00		125,900.00 48.99%
Contribution to Route 10 and Turner Drive Project	04-100-481500-0000-45657	902,000.00		902,000.00		- 100.00%
Appropriation to Reserves		-				- 0.00%
Tax Relief for the Elderly/Veterans	04-100-491100-0000-45804	80,000.00			80,000.00	0.00%
TOTAL NON DEPARTMENTAL		1,228,832.00		1,022,932.00		80,000.00

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Debt Service

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	to Actual
Principal Retirement						
Police Evidence Building	04-100-495500-0000-49509	-				-
Public Safety Radio System	04-100-495500-0000-49518	-				-
Police Vehicles	04-100-495500-0000-49523	186,290.00		69,901.06		116,388.94 37.52%
GO Bond 2020A2	04-100-495500-0000-49521	314,253.00		157,590.00		156,663.00 50.15%
Interest and fiscal charges						
Police Evidence Building	04-100-495500-0000-49510	-				0.00%
Public Safety Radio System	04-100-495500-0000-49519	-				-
Police Vehicles	04-100-495500-0000-49524	-				-
GO Bond 2020A2	04-100-495500-0000-49522	39,386.00		20,352.84		19,033.16 51.68%
Total Debt Service		539,929.00		247,843.90		292,085.10 45.90%

**Town of Smithfield
GENERAL FUND
FY2025-26 CAPITAL BUDGET**

11/10/2025

MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
	Budget	& Rollovers	10/31/2025	Notes	to Actual
GENERAL GOVERNMENT EXPENSES					
TOWN MANAGER					
Website Redesign	04-100-412010-0000-48100	-	-	-	0.00%
TREASURER					
Treasurer- software conversion	04-100-412410-0000-48100	-	-	-	0.00%
PUBLIC SAFETY					
Police Department-police vehicles	04-100-431100-0000-48100	230,000.00		230,000.00	0.00%
PARKS, RECREATION & CULTURAL					
Maintenance buildings at LCS, WCP (ARPA FUNDED)	04-100-471100-0000-48102	2,000,000.00	8,581.40	1,991,418.60	0.00%
LSC - washout repairs	04-100-471300-0000-48100	30,628.00		30,628.00	0.00%
Windsor Castle Park Bridge Repairs	04-100-471210-0000-48102		1,421.76	(1,421.76)	0.00%
Windsor Castle Park Bridge Repairs	04-100-471210-0000-48100		-	-	0.00%
Total Parks & Recreation		2,030,628.00	-	10,003.16	2,020,624.84
					0.49%
PUBLIC WORKS					
Nike Park Recreational Trail	04-100-441300-0000-48100	136,000.00		136,000.00	0.00%
Battery Park Drainage Project - Villas	04-100-441300-0000-48100	400,000.00		400,000.00	0.00%
Vehicle Replacement (split Hwy, Wtr, Swr, PW)	04-100-441300-0000-48100	75,000.00	132,477.79	(57,477.79)	
Streetlights	04-100-441300-0000-48100	40,000.00	5,277.25	34,722.75	
Emergency Exit from Brown's	04-100-441300-0000-48100			-	
Total Public Works		651,000.00	-	137,755.04	513,244.96
					21.16%
PUBLIC BUILDINGS					
Public Buildings					
Public Works Training Room	04-100-443200-0000-48100	50,000.00		50,000.00	
Replacement Christmas Garland	04-100-443200-0000-48100			-	
Total Public Buildings		50,000.00		-	50,000.00
Total General Fund Capital Expenses		2,961,628.00	-	147,758.20	2,813,869.80
					4.99%

**Town of Smithfield
GENERAL FUND
FY2025-26 CAPITAL BUDGET**

11/10/2025

MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance	
	Budget	& Rollovers	10/31/2025	Notes	to Actual	%
GENERAL GOVERNMENT EXPENSES						
PUBLIC SAFETY						
<u>Police Department-Retention Training</u>	04-100-431100-0000-46018				-	
PARKS, RECREATION & CULTURAL						
LSC & WCP Maintenance Buildings					-	0.00%
LSC Football Field concessions and restroom					-	0.00%
Paving Jericho Road					-	
Paving Clontz Park					-	
Manor House Paving					-	
Top Dresser					-	
Trash Cans					-	
Mower					-	
LSC Improvements -Lighting	04-100-471300-0000-46019				-	
WCP Trail Repairs	04-100-471210-0000-46019				-	
WCP Bridge and Pier Repairs	04-100-471210-0000-48102				-	
Clontz Park-demolish gazebo and reconstruction pier	04-100-471311-0000-46019				-	
Smithfield Center Doors					-	
Replace deck at Smithfield Center	04-100-412100-0000-46019				-	
Total Parks & Recreation		-	-	-	-	0.00%
PUBLIC WORKS - Stormwater						
Water Line Contribution - Isle of Wight					-	
310 Winchester Pipe Repair					-	
The Machrie Pipe Replacement					-	
512 hickory Crescent Pipe Replacement					-	
Pagan Road Stormwater Project (ARPA)-started in 2022					-	
204 Barcroft Dr Pipe Replacement					-	
310 Buckingham Way DI Repair					-	
Battery Park Drainage Project-Villas (ARPA)-started in 2022					-	
Grace St Sidewalk Repairs					-	
Stormwater Project contingency					-	
Stormwater GIS Database					-	
Total Public Works		-	-	-	-	
Tourism						
Wayfinding Signs					-	
Town Benches					-	
Smithfield Times Gazebo					-	
Total Tourism		-	-	-	-	
Miscellaneous						
COVID Supplies					-	
AS400 Update					-	
Treasurer's Office Equipment					-	
Total General Fund Capital Expenses		-	-	-	-	0.00%

Town of Smithfield

11/10/2025

FY2026 Adopted Operating Budget

HIGHWAY FUND

Preliminary

Highway

MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
	Budget	& Rollovers	10/31/2025	Notes	%
HIGHWAY REVENUES					
Interest Income	03-204-341200-0000-31501	500.00		53.08	
Revenue - Commwlth of VA	03-204-341200-0000-34060	1,810,074.00		441,535.42	1
Carryforward from prior years	N/A	-		2	-
Total Highway Fund Revenue		1,810,574.00	-	441,588.50	1,368,985.50
					24.39%
MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
	Budget	& Rollovers	10/31/2025	Notes	%
HIGHWAY EXPENSES					
Salaries	04-204-441200-0000-41100	373,421.00		91,068.70	3
FICA	04-204-441200-0000-42100	28,517.00		6,709.37	3
VRS	04-204-441200-0000-42200	34,284.00		7,211.27	
Health	04-204-441200-0000-42300	60,444.00		14,880.20	
Maintenance	04-204-441200-0000-43104	973,908.00	(31,000.00)	242,718.01	4
Grass	04-204-441200-0000-43105	110,000.00		19,807.39	5
VAC Truck Repairs	04-204-441200-0000-43107	5,000.00		3,051.89	
Professional services	04-204-441200-0000-43152	15,000.00		4,792.80	
Stormwater Management Program (regional)	04-204-441200-0000-43999	5,000.00		3,383.00	
Street Lights	04-204-441200-0000-45101	135,000.00		55,242.64	6
Insurance	04-204-441200-0000-45300	-		7	-
Bank Charges	04-204-441200-0000-45813	-			-
Fuel	04-204-441200-0000-46008	20,000.00		4,828.46	
Vehicle Maintenance	04-204-441200-0000-46009	20,000.00		2,095.77	8
Uniforms	04-204-441200-0000-46011	5,000.00		1,471.73	
ARPA	04-204-441200-0000-48102				-
Capital Outlay	04-204-441200-0000-48100	25,000.00	31,000.00	3,153.79	9
Carryforward to next year	N/A	-			-
Total Highway Fund Expense		1,810,574.00	-	460,415.02	1,350,158.98
					25.43%

HIGHWAY NOTES OCTOBER 31, 2025	
Revenues:	
1	Revenue - Commonwealth of VA State Highway Funds, received quarterly.
2	Carryforward from prior years
Expenses:	
3	Salaries/Fica
4	Highway Maintenance Tracking 64,943 more than prior year same period Projects to date: Sykes Court Paving 9,450 Cypress Creek Pkwy 12,850. 17,500 Goorich and Sons for Joshua Road 8,400 Concrete Work. 8,525 for Pruning and Ditch Work to Goodrich
5	Grass Cutting 6,602 less than prior year
6	Street Lights 16,240 higher than prior year
7	Insurance
8	Capital Outlay Bobcat
9	Uniforms

Town of Smithfield
HIGHWAY FUND
FY2025-26 CAPITAL BUDGET

MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
	Budget	& Rollovers	10/31/2025	Notes	to Actual %
Highway					
Vehicle Replacement (split HWY, WTR, SWR)	04-204-441200-0000-48100	25,000.00		25,000.00	
Salt/Sand Spreader	04-204-441200-0000-48100			-	
Lawnmowers	04-204-441200-0000-48100			-	
Trailer - split	04-204-441200-0000-48100		3,153.79	(3,153.79)	
Total Highway Capital Expenses		25,000.00	-	3,153.79	21,846.21

ARPA

Stormwater

04-204-441200-0000-48102

Town of Smithfield
FY2026 Adopted Operating Budget
SEWER FUND
Preliminary

11/10/2025

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	%
SEWER REVENUES						
Sewer Charges	03-006-342070-0000-31101	1,490,700.00		326,803.32	1	1,163,896.68
Availability Fees	03-006-342070-0000-31102	247,200.00		143,240.00	2	103,960.00
Pro Rata Share Fees	03-006-342070-0000-31103	-		2,400.00	3	2,400.00
Connection fees	03-006-342070-0000-31104	95,000.00		61,110.00	4	33,890.00
Miscellaneous Revenue	03-006-342070-0000-31105	-				0.00%
Interest Revenue	03-006-342070-0000-31501	90,000.00		63,489.05		26,510.95
Sewer Compliance Fee	03-006-342070-0000-31608	400,000.00		98,164.64	5	301,835.36
ARPA Funding	03-006-342070-0000-31619	-				0.00%
Appropriated fund balance for budget	Balance Sheet	-				0.00%
Total Sewer Revenue		2,322,900.00	0.00	695,207.01	1,632,492.99	29.93%

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	%

SEWER EXPENSES

Salaries	04-006-442070-0000-41100	447,847.00		104,611.54	7	343,235.46	23.36%
FICA	04-006-442070-0000-42100	33,509.00		7,719.33	7	25,789.67	23.04%
VRS	04-006-442070-0000-42200	39,474.00		9,863.05	7	29,610.95	24.99%
Health	04-006-442070-0000-42300	61,565.00		20,179.24	7	41,385.76	32.78%
VAC Truck Repairs & Maintenance	04-006-442070-0000-43107	10,000.00		9,155.73		844.27	91.56%
Audit	04-006-442070-0000-43120	9,000.00				9,000.00	0.00%
Legal	04-006-442070-0000-43150	5,000.00		1,870.00		3,130.00	37.40%
Professional Fees	04-006-442070-0000-43152	40,000.00		16,180.62		23,819.38	40.45%
Contractual	04-006-442070-0000-43300,43320	5,000.00		863.25		4,136.75	17.27%
HRPDC sewer programs	04-006-442070-0000-43997	1,500.00		1,233.00	8	267.00	82.20%
Data Processing	04-006-442070-0000-44100	20,000.00		2,323.31		17,676.69	11.62%
Utilities	04-006-442070-0000-45100	50,000.00		10,404.73		39,595.27	20.81%
Communications	04-006-442070-0000-45200	13,000.00		4,087.69		8,912.31	31.44%
SCADA Expenses	04-006-442070-0000-45204	15,000.00				15,000.00	0.00%
Insurance	04-006-442070-0000-45300	20,000.00			9	20,000.00	0.00%
Materials & Supplies	04-006-442070-0000-45400, 46001	65,000.00		12,398.22		52,601.78	19.07%
Travel & Training	04-006-442070-0000-45500	5,000.00				5,000.00	0.00%

Town of Smithfield
FY2026 Adopted Operating Budget
SEWER FUND
Preliminary

11/10/2025

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
		Budget	& Rollovers	10/31/2025	Notes	%
Miscellaneous	04-006-442070-0000-45804	1,500.00		141.97		1,358.03 9.46%
Dues & Subscriptions	04-006-442070-0000-45810	200.00				200.00 0.00%
Bank charges	04-006-442070-0000-45813	200.00		1,259.15		(1,059.15) 629.58%
Equipment Expense	04-006-442070-0000-46006	60,000.00				60,000.00 0.00%
Maintenance & Repairs	04-006-442070-0000-46007	325,000.00		96,506.91		228,493.09 29.69%
Fuel	04-006-442070-0000-46008	15,000.00		3,520.60		11,479.40 23.47%
Vehicle Maintenance	04-006-442070-0000-46009	10,000.00		1,824.93	10	8,175.07 18.25%
Uniforms	04-006-442070-0000-46011	7,500.00		1,171.97	11	6,328.03 15.63%
Pump Replacement & Conditioning	04-006-442070-0000-46015	150,000.00			12	150,000.00 0.00%
ARPA	04-006-442070-0000-46019, 48102	-			13	- 0.00%
Debt Service	04-006-442070-0000-49000	200,000.00		98,451.80	14	101,548.20 49.23%
Bad Debt Expense	04-006-442070-0000-49004	-			15	- 0.00%
Depreciation Expense	04-006-442070-0000-49102	82,605.00		157,381.86		(74,776.86) 0.00%
Capital Expenditures		630,000.00		168,994.58		461,005.42 26.82%
Total Sewer Expenditures		2,322,900.00	-	730,143.48	1,592,756.52	31.43%

SEWER NOTES AS OF OCTOBER 31, 2025		
Revenues		
1	<u>Sewer Charges/Sewer Compliance</u>	160,622 higher than prior year same period, it may be due to some are FY25 revenue.
2	<u>Availability fees</u>	54,760 higher than prior year
3	<u>Pro-Rata Share Fees</u>	13,200 less than prior year for the same period.
4	<u>Connection Fees</u>	30,310 higher than prior year same period
5	<u>Sewer Compliance Fee</u>	Nothing for prior year same period
6	<u>Appropriated Fund Balance</u>	
Expenses		-
7	<u>Salaries and payroll taxes</u>	
8	<u>HRPDC Sewer Programs</u>	Tracking slightly higher than prior year
9	<u>Insurance</u>	
10	<u>Vehicle Maintenance</u>	2,954 less than prior year
11	<u>Uniforms</u>	
12	<u>Pump replacement/conditioning</u>	
13	<u>ARPA</u>	
14	<u>Debt Service</u>	Final Payment for VAC Truck to Sandander Bank.

Town of Smithfield
FY2026 Adopted Operating Budget
WATER FUND

11/10/2025

Preliminary

WATER FUND

MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
	Budget	& Rollovers	10/31/2025	Notes	to Actual
WATER REVENUES					
Water Sales	03-006-342060-0000-31101	2,111,880.00		551,273.75	1 1,560,606.25 26.10%
Debt Service Revenue	03-006-342060-0000-31109	268,000.00		62,167.40	1 205,832.60 23.20%
Availability Fees	03-006-342060-0000-31102	175,000.00		127,940.00	2 47,060.00 73.11%
Pro Rata Share Fees	03-006-342060-0000-31103	-		2,400.00	3 2,400.00 0.00%
Connection fees	03-006-342060-0000-31104	50,000.00		33,220.00	4 16,780.00 66.44%
Miscellaneous	03-006-342060-0000-31105	-		9,450.00	5 9,450.00 0.00%
Application Fees	03-006-342060-0000-31106	11,000.00		6,395.00	4,605.00 58.14%
Interest Revenue	03-006-342060-0000-31501	145,800.00		27,168.51	118,631.49 18.63%
ARPA Revenue	03-006-342060-0000-31619, 350	-			6 -
Contributions from IOW	03-006-342060-0000-31628	-			- 0.00%
Appropriated fund balance for budget	n/a	750,000.00			7 750,000.00 0.00%
Total Water Revenues		3,511,680.00	-	820,014.66	2,715,365.34 23.35%

MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
	Budget	& Rollovers	10/31/2025	Notes	to Actual
WATER EXPENSES					
Salaries	04-006-442060-0000-41100	636,376.00		175,929.54	8 460,446.46 27.65%
FICA	04-006-442060-0000-42100	50,911.00		12,941.03	8 37,969.97 25.42%
VRS	04-006-442060-0000-42200	57,792.00		14,188.19	8 43,603.81 24.55%
Health	04-006-442060-0000-42300	103,901.00		32,080.96	8 71,820.04 30.88%
ARPA Payroll	04-006-442060-0000-46023	-			8 - 0.00%
Audit	04-006-442060-0000-43120	9,000.00			9,000.00 0.00%
Legal	04-006-442060-0000-43150	1,000.00		1,870.00	(870.00) 187.00%
Professional Services	04-006-442060-0000-43152	32,000.00		16,180.63	9 15,819.37 50.56%
Contractual	04-006-442060-0000-43320	15,000.00		14,406.67	593.33 96.04%
Regional Water Supply Study	04-006-442060-0000-43998	5,000.00		3,660.00	10 1,340.00 73.20%
Data Processing	04-006-442060-0000-44100	20,000.00		2,323.31	17,676.69 11.62%

Town of Smithfield
FY2026 Adopted Operating Budget
WATER FUND

11/10/2025

Preliminary

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Notes	Budget	Variance
		Budget	& Rollovers	10/31/2025		to Actual	%
Utilities	04-006-442060-0000-45100	3,000.00		73.29		2,926.71	2.44%
Communications	04-006-442060-0000-45200	12,000.00		4,087.63		7,912.37	34.06%
Insurance	04-006-442060-0000-45300	40,000.00				40,000.00	0.00%
Materials & Supplies	04-006-442060-0000-45400	140,000.00		65,846.38	11	74,153.62	47.03%
Travel and Training	04-006-442060-0000-45500	5,000.00				5,000.00	0.00%
Other Expense	04-006-442060-0000-45804	515,000.00		510,125.97	12	4,874.03	99.05%
Dues & Subscriptions	04-006-442060-0000-45810	2,000.00		550.00	13	1,450.00	27.50%
Bank service charges-credit card fees	04-006-442060-0000-45813	1,200.00		1,089.46	19	110.54	90.79%
Equipment Expense	04-006-442060-0000-46006	4,000.00				4,000.00	0.00%
Maintenance & Repairs	04-006-442060-0000-46007	75,000.00		69,385.94		5,614.06	92.51%
Fuel	04-006-442060-0000-46008	20,000.00		3,410.09		16,589.91	17.05%
Vehicle Maintenance	04-006-442060-0000-46009	10,000.00		1,824.98	18	8,175.02	18.25%
Uniforms	04-006-442060-0000-46011	10,000.00		2,937.31	14	7,062.69	29.37%
Capital Expenditures	04-006-442060-0000-47000			13,575.79	15	(13,575.79)	0.00%
RO Annual costs							
Contract Services	04-006-442061-0000-43300	15,000.00		5,657.00		9,343.00	37.71%
Power	04-006-442061-0000-45100	150,000.00		38,929.55		111,070.45	25.95%
HRSD	04-006-442061-0000-45102	500,000.00		178,072.89		321,927.11	35.61%
Communication	04-006-442061-0000-45200	13,000.00		4,376.94		8,623.06	33.67%
Supplies	04-006-442061-0000-45400	35,000.00		23,143.31	16	11,856.69	66.12%
Chemicals	04-006-442061-0000-45413	120,000.00		43,016.04	16	76,983.96	35.85%
Travel and training	04-006-442061-0000-45500	5,000.00		370.00		4,630.00	7.40%
Miscellaneous	04-006-442061-0000-45804	500.00		278.99		221.01	55.80%
Dues & Subscriptions	04-006-442061-0000-45810	2,000.00				2,000.00	0.00%
Maintenance and Repairs	04-006-442061-0000-46007	120,000.00		12,681.74		107,318.26	10.57%
Vehicle Maintenance	04-006-442061-0000-46009	3,000.00		282.16	18	2,717.84	9.41%
ARPA Capital	04-006-442061-0000-46019					-	0.00%
Debt Service	04-006-442060-0000-49000	330,000.00		15,322.33	17	314,677.67	4.64%
Bad Debt Expense	04-006-442060-0000-49004	-				-	0.00%
Depreciation Expense	04-006-442060-0000-49102			134,559.24		(134,559.24)	0.00%
Bond Issuance Costs	04-006-442060-0000-49511	-				-	0.00%
Transfers to Operating Reserves	balance sheet	-				-	0.00%

Town of Smithfield
FY2026 Adopted Operating Budget
WATER FUND

11/10/2025

Preliminary

WATER FUND

MUNIS ACCOUNT NUMBER	FY 2025-26		Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
	Budget						
Capital Expenditures	04-006-442061-0000-47000	450,000.00				450,000.00	0.00%
Total Water Expenditures		3,511,680.00	-	1,403,177.36		2,108,502.64	39.96%

WATER NOTES AS OF OCTOBER 31, 2025		
Revenues		
1	<u>Water Charges/Water Debt Service</u>	220,036 higher than prior year
2	<u>Availability fees</u>	67,020 higher than prior year same month.
3	<u>Pro-Rata Share Fees</u>	13,200 less than prior year same period
4	<u>Connection Fees</u>	20,640 higher than prior year same period
5	<u>Miscellaneous Revenues</u>	4,940 higher than prior year same period
6	<u>ARPA Funding</u>	
7	<u>Appropriated Fund Balance</u>	-
Expenses		
8	<u>Salaries and payroll taxes</u>	
9	<u>Professional fees</u>	SE Corridor Master Plan
10	<u>Regional Water Supply Study</u>	Hampton Roads Planning Regional Water Supply Study
11	<u>Materials and Supplies</u>	40,907 Higher than prior year same period 31,270 for Procoder Meters
12	<u>Other</u>	Includes 500,000 IOW water/sewer agreement paid 7/14/25
13	<u>Dues & Subscriptions</u>	Tracking to last year
14	<u>Uniforms</u>	
15	<u>ARPA</u>	
16	<u>RO Supplies/Chemicals</u>	37,793 higher than prior year. Univar Solutions and Kurita America - Drum

<u>WATER NOTES AS OF OCTOBER 31, 2025</u>		
17	<u>Debt Service</u>	VAC Truck paid each year 99,000 (a portion is booked to Sewer)
18	<u>Vehicle Maintenance</u>	
19	<u>Bank Service Fees</u>	Admin fees for investment at OPB

**Town of Smithfield
SEWER AND WATER
FY20245-26 CAPITAL BUDGET**

MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
	Budget	& Rollovers	10/31/2025	Notes	to Actual
UTILITY CAPITAL EXPENSES					
SEWER					
Bypass Pump	04-006-442070-0000-47012	170,000.00		51,506.27	118,493.73 30.30%
Sewer Rehab - Pipes & Manholes	04-006-442070-0000-47000	100,000.00			100,000.00 0.00%
Pump Station Rehabilitation	04-006-442070-0000-47000	200,000.00		69,914.52	130,085.48 34.96%
Vehicle Replacement (split Hwy, Wtr, Swr, PW)	04-006-442070-0000-47005	25,000.00		3,153.79	21,846.21 12.62%
Antenna Towers	04-006-442070-0000-47012	60,000.00		44,420.00	15,580.00 74.03%
Sewer Main Replacement - Main Street - 300 Block	04-006-442070-0000-47012	75,000.00			75,000.00 0.00%
SCADA Radio Replacement	04-006-442070-0000-47012				-
TOTAL SEWER		630,000.00	-	168,994.58	461,005.42 26.82%
WATER					
Water Main Replacement - Main Street - 300 Block	04-006-442061-0000-47000	75,000.00			75,000.00 0.00%
2nd RO Skid Funding	04-006-442060-0000-47000	200,000.00			200,000.00 0.00%
Vehicle Replacement (split Hwy, Wtr, Swr, PW)	04-006-442060-0000-47005	25,000.00		3,153.79	21,846.21 0.00%
Antenna Towers	04-006-442060-0000-47012	-		10,422.00	(10,422.00) 0.00%
Fire Hydrant Replacement	04-006-442060-0000-47000	50,000.00			50,000.00 0.00%
Water Meter Replacements	04-006-442060-0000-47012	100,000.00			100,000.00 0.00%
TOTAL WATER		450,000.00	-	13,575.79	436,424.21 0.00%

**Town of Smithfield
SEWER AND WATER
FY2025-26 CAPITAL BUDGET**

MUNIS ACCOUNT NUMBER	FY 2025-26	Budget Transfers	Actual	Budget	Variance
	Budget	& Rollovers	10/31/2025	Notes	to Actual
UTILITY ARPA EXPENSES					
SEWER					
Bypass Pump - Moonefield	04-006-442070-0000-46019				-
Bypass Pump - Jordan	04-006-442070-0000-46019, 48102				-
Install Controls on Outside of Panel (ARC Flash Safety Issue)					-
Pagan Road - relocate cable	04-006-442070-0000-48102				-
VAC Truck Building	04-006-442070-0000-48102				-
New Rail Systems for Pump Stations	04-006-442070-0000-46019				-
Manhole Replacement					-
Main St Sewer Replacement - 300 block					-
Valve Vault Reconditioning	04-006-442070-0000-48102				-
Flow Meter Calibration	04-006-442070-0000-46019				-
Complete Grace St Sewer					-
Check Valve replacement	04-006-442070-0000-46019				-
TOTAL SEWER		-	-		-
WATER					
Storage Tank - Maintenance and Repairs - Wilson Rd	04-006-442060-0000-46019, 48102				-
Water Main Replacement - Pagan	04-006-442060-0000-46019, 48102				-
Water Main Replacement - S. Church - Completed					-
Water Main Replacement-Sykes Court	04-006-442060-0000-46019				-
Water Main Replacement - Red Point	04-006-442060-0000-48102				-
Water Main Replacement - Main Street - 300 block					-
Water Meter Replacements - Completed					-
Water Sample Station Replacements					-
2nd RO Skid Funding (\$500,000 ARPA)	04-006-442061-0000-46019				-
Water line - N. Church St					-
TOTAL WATER		-	-		-



Virginia Control and Electrical Services LLC
804 Curtis Sanders Ct
Chesapeake, VA 23321

11/6/2025

Invoice Number VCE1432
Due Date 12/6/2025

Town of Smithfield
310 Institute St.
Smithfield, VA 23430

Please Remit To: Virginia Control and Electrical Services, LLC
804 Curtis Saunders Court
Chesapeake, VA 23321

Payment Terms: Net 30

Purchase Order Number:

Job Number: TOS2131

Scope of Work: Provide Labor and Equipment to Replace (87) Owner Furnished
Street Light Lenses and Lamps for the Town of Smithfield

Contract 26,810.00

TOTAL AMOUNT 26,810.00

Thank you for doing business with us. Payments accepted via Check or ACH.
We reserve the right to bill a monthly finance charge of 1.5% on those accounts not paid per payment terms.

BILL TO:

TOWN OF SMITHFIELD
ACCOUNTS PAYABLE
310 INSTITUTE ST
SMITHFIELD, VA 23430-1114

SHIP TO:

SEE BELOW

PLEASE REVIEW DELL'S TERMS & CONDITIONS OF SALE AND POLICIES , WHICH GOVERN THIS TRANSACTION
VIEW YOUR ORDER DETAILS ONLINE

Invoice No: 10844700283

Customer No: 530017583395

Order No: SEE BELOW

Page 1 of 3

Purchase Order: IT-26-05
 Payment Terms: 45 Days Inv.
 Due Date: 12/16/2025
 Invoice Date: 11/01/2025
 Order Date: 10/22/2025
 Sales Rep: KATHERINE_WINELAND

Shipped Via: SEE BELOW
 Customer Agreement #: VA-190822-DELL
 Contract Code: C000000614001
 Waybill Number: 1ZW70W980324852807
 Contract Name: SEE BELOW

Item Number	Description	Qty	Unit	Unit Price	Amount
-------------	-------------	-----	------	------------	--------

SHIP TO:

TOWN OF SMITHFIELD
IT DEPT
17124 MONUMENT CIR
ISLE OF WIGHT, VA 23397

FOR SHIPMENTS TO CALIFORNIA, A STATE ENVIRONMENTAL FEE OF UP TO \$6 PER ITEM WILL BE ADDED TO INVOICES FOR ALL ORDERS CONTAINING A DISPLAY GREATER THAN 4 INCHES. PLEASE KEEP ORIGINAL BOX FOR ALL RETURNS. COMPREHENSIVE ONLINE CUSTOMER CARE INFORMATION AND ASSISTANCE IS A CLICK AWAY AT WWW.DELL.COM/PUBLIC-ECARE TO ANSWER A VARIETY OF QUESTIONS REGARDING YOUR DELL ORDER.

USD		
Sub-Total:	\$	40,273.82
Ship. &/or Handling:	\$	0.00
ENVIRO FEE:	\$	0.00
Taxable:		
\$ 0.00	Tax:	
Non-Taxable:	\$	0.00
\$ 40,273.82		
Invoice Total:	\$	40,273.82

DELL Technologies

DETACH AT LINE AND RETURN WITH PAYMENT

Invoice Number: 10844700283

Customer Name: TOWN OF SMITHFIELD

Customer Number: 530017583395

Purchase Order: IT-26-05

Make check payable / remit to :

Dell Marketing L.P.
C/O Dell USA L.P.
PO Box 643561
Pittsburgh, PA 15264-3561

Electronics Payments

Dell Marketing L.P.
PNC Bank
ABA#: 043-000-096
Acct#: 1017304611
Swift code : PNCCUS33

Online ACH Payment

Log in to your MyFinancials account
<https://mfm.dell.com/>

USD		
Sub-Total:	\$	40,273.82
Ship. &/or Handling:	\$	0.00
ENVIRO FEE:	\$	0.00
Taxable:		
\$ 0.00	Tax:	
Non-Taxable:	\$	0.00
\$ 40,273.82		
Invoice Total:	\$	40,273.82
Balance Due:	\$	40,273.82
Amount Enclosed:		

0108447002830000004027382005300175833958

BILL TO:

TOWN OF SMITHFIELD
ACCOUNTS PAYABLE
310 INSTITUTE ST
SMITHFIELD, VA 23430-1114

SHIP TO:**SEE BELOW**

PLEASE REVIEW DELL'S TERMS & CONDITIONS OF SALE AND POLICIES , WHICH GOVERN THIS TRANSACTION
VIEW YOUR ORDER DETAILS ONLINE

Invoice No: 10844700283**Customer No: 530017583395****Order No: SEE BELOW****Page 2 of 3**

Purchase Order:	IT-26-05	Shipped Via:	SEE BELOW
Payment Terms:	45 Days Inv.	Customer Agreement #:	VA-190822-DELL
Due Date:	12/16/2025	Contract Code:	C000000614001
Invoice Date:	11/01/2025	Waybill Number:	1ZW70W980324852807
Order Date:	10/22/2025	Contract Name:	SEE BELOW
Sales Rep:	KATHERINE_WINELAND		

Item Number	Description	Qty	Unit	Unit Price	Amount
----------------	-------------	-----	------	------------	--------

		TAX AMT
		\$ 0.00
ENVIRO FEE		
		\$ 0.00

METHOD: UPS Surepost	CHARGES: \$ 0.00
WAYBILLS:	
1Z7R88580358163132, 1ZW70W980324852772, 1ZW70W980324852790, 1ZW70W980324852905, 1Z7R88580358163105, 1ZW70W980324852807, 1ZW70W980324852781, 1Z7R88580358163123	
METHOD:	CHARGES: \$
WAYBILLS:	
DD00100954	

210-BPBF	Dell Pro 16 (PC16250) BTX Base	16	EA	1,087.60	17,401.60
System Service Tags: 4SBVWC4, BRCVWC4, 3PGVWC4, 3SBVWC4, 5MGVWC4, DVCVWC4, JRBVWC4, F6FVWC4, 7RBVWC4, 7PGVWC4, 7SBVWC4, 5LGVWC4, FVCVWC4, JQBVWC4, 5VCVWC4, 2NGVWC4					
998-HMPG	Fixed Hardware Configuration	16	EA	5.09	81.44
580-AKKV Dell Wired combo KM300C US ENG					
210-BPBF	Dell Pro 16 (PC16250) BTX Base	1	EA	1,123.28	1,123.28
System Service Tags: GJWS4D4					
998-HMPH	Fixed Hardware Configuration	1	EA	4.21	4.21
210-BPNZ	Dell Pro Slim Plus XE5 QBS1250	20	EA	769.38	15,387.60
System Service Tags: 4F0SMD4, JD0SMD4, CD0SMD4, HD0SMD4, 6D0SMD4, 3F0SMD4, 5F0SMD4, GD0SMD4, BD0SMD4, 5D0SMD4, 1F0SMD4, 3D0SMD4, 9D0SMD4, FD0SMD4, 4D0SMD4, DD0SMD4, 8D0SMD4, 2D0SMD4, 7D0SMD4, 2F0SMD4					
400-BSWY	512GB SSD	20	EA	120.37	2,407.40
329-BKSR	Dell Pro Slim Plus QBS1250 with 360W PSU	20	EA	136.49	2,729.80
555-BLWS	Intel(R) Wi-Fi 7 BE200, 2x2, 802.11be, Bluetooth(R) wireless card	20	EA	17.39	347.80

Order Number(s): 1025798615, 1025798616, 1025798617, 1025798618

Contract Name: Information Technology Hardware and Maintenance Contract

BILL TO:

TOWN OF SMITHFIELD
ACCOUNTS PAYABLE
310 INSTITUTE ST
SMITHFIELD, VA 23430-1114

SHIP TO:

SEE BELOW

PLEASE REVIEW DELL'S TERMS & CONDITIONS OF SALE AND POLICIES , WHICH GOVERN THIS TRANSACTION
VIEW YOUR ORDER DETAILS ONLINE

Invoice No: 10844700283**Customer No: 530017583395****Order No: SEE BELOW****Page 3 of 3**

Purchase Order:	IT-26-05	Shipped Via:	SEE BELOW
Payment Terms:	45 Days Inv.	Customer Agreement #:	VA-190822-DELL
Due Date:	12/16/2025	Contract Code:	C000000614001
Invoice Date:	11/01/2025	Waybill Number:	1ZW70W980324852807
Order Date:	10/22/2025	Contract Name:	SEE BELOW
Sales Rep:	KATHERINE_WINELAND		

To make a payment or access your account details online, please visit MyFinancials at <https://mfm.dell.com>

**TOWN OF SMITHFIELD, VIRGINIA
REQUEST FOR PROPOSALS (RFP)
FOR PROFESSIONAL SERVICES
CONTRACT
FOR GENERAL LEGAL COUNSEL SERVICES
NOVEMBER 18, 2025**

TABLE OF CONTENTS

NOTICE TO PROPOSERS	2
ELECTRONIC SUBMISSIONS	3
I. Introduction.....	3
II. Background	4
III. Scope of Services	4
IV. Evaluation Criteria and Selection Process	6
V. Content and Proposal Format.....	8

NOTICE TO PROPOSERS - LEGAL PROFESSIONALS

REQUEST FOR PROPOSALS (RFP) FOR PROFESSIONAL SERVICES FOR GENERAL COUNSEL LEGAL SERVICES FOR THE TOWN OF SMITHFIELD, VIRGINIA

PROPOSALS DUE: **4:30 p.m., January 5, 2026**, submitted via email or by delivery of hard copy to:

Michael R. Stallings, Jr., ICMA-CM, Town Manager
Town of Smithfield
911 South Church Street
Smithfield, VA 23430
mstallings@smithfieldva.gov

PROPOSAL NAME: General Legal Counsel Services

COPIES OF RFP: This RFP can be obtained on the Town's website at [Bid Postings • Smithfield, VA](#) and on [eVA - Virginia's eProcurement Marketplace - eVA](#)

SCHEDULE:

Phase 1 - Solicitation and Ranking	Due Dates
Issuance of RFP	November 18, 2025
Last Day for Formal Questions from Proposers	4:30 p.m. on December 9, 2025
RFP Submission Deadline	4:30 p.m. on January 5, 2026
Governing Body Meeting, Ranking and Short-listing	January 15, 2026
Governing Body Special Meeting 12 p.m. - Interviews with Top-Ranked Firms	TBD - Pos Dates: January 26, 2026
Phase 2 – Competitive Negotiations / Discussions	
Competitive Negotiations	February, 2026
Governing Body Meeting, Anticipated Award Date	March 3, 2026
Anticipated Transition Commencement Date	March 4, 2026

SERVICE DESCRIPTION: General Legal Counsel Services for the Town of Smithfield

LOCATION & REQUESTOR: Town of Smithfield
c/o Michael R. Stallings, Jr., ICMA-CM
911 South Church Street
Smithfield, VA 23430
mstallings@smithfieldva.gov

POINT OF CONTACT: Michael R. Stallings, Jr., Town Manager
Phone: 757-365-4200
Email: mstallings@smithfieldva.gov

The Town of Smithfield reserves the right to accept or reject any or all proposals.

SUBMISSIONS

Proposals may be submitted in hard copy format or electronically via email. Complete proposals, including any/all attachments and any/all addenda, must be submitted in hard copy format or via email and received by the Town Manager no later than 4:30 p.m. on January 5, 2026.

QUESTIONS REGARDING RFP

Prospective proposers may ask questions or seek clarification on the RFP, provided that all questions should be submitted in writing no later than December 9, 2025 to the key contact for this RFP, who is:

Michael R. Stallings, Jr., ICMA-CM
911 South Church Street
Smithfield, VA 23430
mstallings@smithfieldva.gov

I. Introduction

The Town of Smithfield, Virginia (the “Town”) is soliciting proposals from qualified and interested individuals or firms to provide the Town with general legal counsel services and serve as Town Attorney for the Town. The successful candidate will be responsible for providing general legal counsel for the Town on various legal matters as described in Section III, *Scope of Services*. The Town is seeking one or more individuals or legal firms with knowledge and experience over a broad range of legal subjects. While the Town intends to award a contract to a single proposer, it reserves the right to award contracts to multiple firms.

The Agreement will be for professional legal services and will have an initial term of one (1) year, terminable without cause by either party at any time upon sixty (60) days’ prior written notice; provided however, that the contracting individual / firm may not terminate the Agreement if it would result in a substantial inconvenience, burden, delay, or hardship upon the Town, as determined by the Town. The Agreement will be renewable for up to four (4) additional one (1) year periods.

II. Background

The Town is a political subdivision of the Commonwealth of Virginia operating under the council-manager form of government. The elected seven-member governing body of the Town comprised of the Mayor and the Town Council (hereinafter “Governing Body”) is vested with legislative powers and appoints the Town Manager, who is the chief administrative officer of the Town. The Town engages in a comprehensive range of municipal services. An extensive description of the

organization, services, and numerous reference documents can be found on the Town website. Please do not contact the Town Manager with general questions that can easily be addressed on the Town website, such general questions related to budgets and staffing.

III. Scope of Services

The selected individual or firm will be expected to perform the duties of the Town Attorney, representing the Town in various legal matters and serving as general legal counsel to the Governing Body (Mayor and Town Council), the Town Manager, Town Treasurer, Town Clerk, Town department directors, Town employees, and, if authorized by the Governing Body, appointed bodies.

The legal representation provided by the selected firm will involve handling various matters in diverse areas of the law, including, but not limited to, municipal law (public procurement, open records and meetings, conflict of interests, legislation, government regulations, parliamentary procedure, etc.), contracts, land use, construction and development, commercial real estate transactions, labor and employment, public-private partnerships, and public utilities.

Services provided regularly by the selected firm will include but not be limited to the following:

- a. Chief Legal Counsel/Advisor and Legal Representation: The selected firm will serve as the Town Attorney in accordance with the Town Charter, the Code of Virginia, and Town Ordinances, as follows:
 - i. Provide clear and concise legal advice and consultation on a daily basis, as requested or required, to individual members of the Governing Body, the Town Manager, department head staff, and appointed officials. Performance expectations, anticipated number of meetings, and other terms and conditions of the Agreement will be addressed during the negotiations phase of this solicitation.
 - ii. Provide litigation support in all actions, suits, or proceedings in which the Town is a party or is legally interested upon request by the Town Manager or Town Council, including monitoring all matters involving litigation affecting the Town in coordination with the Town's insurance provider(s).
 - iii. Prepare/review contracts, intergovernmental agreements, and contractor/construction agreements, employment agreements, and other professional service agreements.
 - iv. Assist in the development of and compliance with various Town policies and administrative regulations as promulgated under the direction of the Town Manager and Town Council.
 - v. Assist in the Town's compliance with federal and state law and regulations.
- b. Governing Body and Official Town Meetings:
 - i. Attend in-person all Governing Body regular and special meetings and closed meetings permitted by the Virginia Freedom of Information Act (Va.

Code § 2.2-3700 *et seq.*) and advise the Governing Body on matters on the agenda as well as procedural matters that arise during the meetings. Regular Governing Body meeting dates are typically held on the first Tuesday of each month at 6:30 p.m. and Committee Meetings on the fourth Monday of each month at 3:00 p.m. Meetings are held in Conference Rooms A and B, at the Smithfield Center located at 220 N Church Street, though the location, date, and time of meetings may be changed by a vote of the Governing Body. Virtual attendance may be permitted depending on the nature of the legal needs for a particular meeting.

- ii. Review all agenda materials prior to each Governing Body meeting and prepare the required motions for the Mayor and Council to read and for the Governing Body to vote on based upon the subject matter and desired action.
- iii. Attend other meetings upon request, whether in-person or virtually, including but not limited to meetings for the Planning Commission, the Board of Zoning Appeals, and the Board of Historical and Architectural Review.
- iv. Serve as the Governing Body's parliamentarian using rules of procedure or process adopted by the Governing Body.

c. Economic Development, Land Use and Planning, Procurement, and Financial Legal Matters:

- i. Provide legal advice on existing bonds, other debt instruments, and future debt considerations.
- ii. Assist Town staff in the administration and compliance with public procurement and public financing.
- iii. Perform legal work pertaining to property acquisitions, condemnations, forfeiture activities, public improvements, public rights-of-way, easements, transfers, and matters relating to special entry.
- iv. Perform title searches for owner verification and property descriptions when deemed necessary by the Town Manager or Town department directors.

d. Human Resources and Employment Law:

- i. Provide legal advice and contract review for human resources issues, personnel matters, and collective bargaining certifications.
- ii. Provide employment legal advice and counsel on labor relations matters, and in workplace investigations and grievance hearings that cannot be handled at the Town Manager level.

IV. Evaluation Criteria and Selection Process

The procurement method for this RFP is competitive negotiation. This RFP indicates, in general terms, the nature of the services that are sought and each proposer is to submit the proposal that best suits the Town's needs.

Written proposals/responses will be considered by the Governing Body in order to establish a short-list of firms at the meeting of January 15, 2026. Certain information is necessary to evaluate each interested firm's ability to provide the desired services. As a result, interested proposers will be requested to submit a response setting forth their qualifications and may, at the Town's sole option, be asked to make an oral presentation to the Governing Body. The Governing Body will evaluate proposals based upon the following evaluation criteria, which will be utilized in the evaluation of qualifications for development of the shortlist of those proposers to be considered for interviews as determined by the Governing Body:

Scoring Criteria Description	Poss. Points
Overall History of the Individual / Firm	
1. Years in business and various areas of expertise in anticipated areas of law needed for a full-service contract with the Town;	15
2. Size of firm, number and size of local government engagements currently in effect	10
Management and Staff Approach	
3. Approach of the firm to the services requested as described in the proposal	15
4. Resumes of persons to be involved with this project. In addition, provide a specific statement of each person's role and direct experience in the service(s). Resumes can be attachments and will not be in the total page count	15
Experience	
5. Experience and expertise in local government law, public procurement, Freedom of Information Act, economic development, land use and zoning, finance, conflicts of interest, eminent domain, and employment law.	
Experience in working with boards, commissions, and committees in the Commonwealth of Virginia.	20
Performance Record & References	
6. References for whom you have provided similar services including contact name, address, telephone number, and email address, preferably from at least three sources. The Town reserves the right to contact these and any other previous clients for whom you've performed services as to overall quality of the firm, including reputation, ease of interaction, and past performance.	20
Proximity to Town & Accessibility	
7. Respondents should be located reasonably close to the Town and the courts where adjudication of matters would be conducted.	5
Total Possible Points =	100

Proposals will be reviewed by the Governing Body, Town Manager and staff deemed qualified to review the proposals. Such review and evaluation will consider the factors stated above and the review will focus on a Proposer's ability to provide the services with a high degree of professional competency. The review of the written responses to the RFP will account for forty percent (40%) of the firm's overall total composite score from all members of the Governing Body.

After the initial ranking, the Governing Body will schedule interviews with the top-ranked firms. Interviews will occur at a special meeting of the Governing Body, date and location to be determined. The interviews/oral presentations must be conducted so as to provide information to enable the Governing Body to evaluate the capability of the proposers to provide the desired services. Any interview or presentation will be significant to the selection of the firm and will account for sixty percent (60%) of the firm's overall total composite score from all members of the Governing Body.

Approximately one week prior to the interviews meeting, the Town Manager will inform the short-listed firms of the schedule, order, and procedure, including time limits and the use of handouts and visual aids. The physical presence of the primary legal counsel as well as the legal team members proposed to be serving on the engagement if awarded to the firm will increase opportunities for exchange with the Governing Body and will help make a positive impression. The interviews/oral presentations will be evaluated by the Governing Body after the final presentation based on the interview performance.

The Governing Body reserves the right to request additional information from any and all proposers to assist it in its evaluation and selection process. The Governing Body reserves the right to negotiate the terms and conditions of the Agreement with the selected firm, including the scope of services to be provided and the fees therefor, and to reject any and all respondents.

The Town Manager will coordinate the negotiations phase of and may engage in individual negotiations with two or more proposers deemed fully qualified, responsible, and suitable on the basis of process. At the discussion stage, the Town Manager may discuss nonbinding estimates of hourly rates/price for services.

The solicitation of proposals shall in no manner be construed as a commitment on the part of the Town to make an award. The Town reserves the right to cancel this RFP, to reject any and all proposals submitted, and waive any informality, whichever is in the best interest of the Town. The Town shall not be bound until such time as a written Agreement is executed by both the proposer and the Town. A public notice of the award will be made on the Town's website.

V. Content and Proposal Format

Each proposer should submit a detailed response to this RFP. The response must include sufficient information to enable the Town to fully evaluate the capabilities of the proposer and its approach to providing the requested services. Unnecessarily elaborate or voluminous responses are neither required nor wanted. Each proposal must specifically address the issues raised, and must be no greater than 20 pages, excluding resumes and supportive information which may be included in an appendix. Discussion of the firm past experiences that are not germane to the specified services

should not be included. The proposal must include and follow the following sections, which are consistent with the areas of scoring in Section IV and which will comprise forty percent (40%) of the final rankings.

- a. **Overall History of the Individual / Firm** – A written narrative statement describing the proposer's general background, the proposer's experience with similar legal engagements in which the firm has or is providing similar services.
- b. **Management and Staff Approach** – Include who will be involved, the primary counsel, and functions of others who may be involved in the professional services agreement. Familiarity with and understanding of the specific needs of the Town of Smithfield. The proposer's ability to draw on other personnel as required for specialty projects, including the qualifications and experience of such other personnel.
- c. **Experience** – A summary of the names, qualifications, and experiences of personnel to be assigned to the engagement with resumes provided as supplemental attachments (not included in page count). Short biographical paragraphs and bulleted lists are encouraged to supplement the detailed resumes. Include resumes of specialists who may be used from outside the firm, if applicable.
- d. **Performance Record & References** – Performance information obtained from other jurisdictions for which the consultant has done similar work (include name and contact information, including email address, for at least three references familiar with the proposer's local government legal counsel services work).
- e. **Proximity to Town & Accessibility** – The strength of the proposer's local presence and Virginia based office(s).
- f. **Non-Binding Fee Schedule** – Anticipated rates for services to be provided under the proposal.

Any and all costs associated with the submission of proposals, on-site interviews, and engagement negotiations and discussions will be at the sole expense of the proposer. The Town Manager or his designee will notify in writing all proposers of the shortlist of firms to be considered for interviews and a final notice of award of engagement at the conclusion of the process.

Information to be submitted

To be considered, ten (10) copies of each proposal must be received by the Town Manager, Michael R. Stallings, Jr., ICMA-CM, by hand or mail to 911 South Church Street, Smithfield, VA 23430, or by email to mstallings@smithfieldva.gov no later than 4:30 p.m. on January 5, 2026. Written questions should be sent by email to the Town Manager at mstallings@smithfieldva.gov. The deadline to submit questions is 4:30 p.m. on December 9, 2025.

Meeting Dates for 2026

January 2026

New Year's Day, Thursday, January 1st - Town Offices Closed

January 6	Town Council Meeting	6:30 p.m.
January 13	Planning Commission Meeting	6:30 p.m.
Martin Luther King, Jr. Day, Monday, January 19th – Town Offices Closed		
January 20	Board of Historic & Architectural Review	6:30 p.m.
January 20	Board of Zoning Appeals	7:30 p.m.
January 26	Town Council Committee Meetings	3:00 p.m.

February 2026

February 3	Town Council Meeting	6:30 p.m.
February 10	Planning Commission Meeting	6:30 p.m.
Presidents Day, Monday, February 16th – Town Offices Closed		
February 17	Board of Historic & Architectural Review	6:30 p.m.
February 17	Board of Zoning Appeals Meeting	7:30 p.m.
February 23	Town Council Committee Meetings	3:00 p.m.

March 2026

March 3	Town Council Meeting	6:30 p.m.
March 10	Planning Commission Meeting	6:30 p.m.
March 17	Board of Historic & Architectural Review	6:30 p.m.
March 17	Board of Zoning Appeals Meeting	7:30 p.m.
March 23	Town Council Committee Meetings	3:00 p.m.

April 2026

April 7	Town Council Meeting	6:30 p.m.
April 14	Planning Commission Meeting	6:30 p.m.
April 21	Board of Historic & Architectural Review	6:30 p.m.
April 21	Board of Zoning Appeals Meeting	7:30 p.m.
April 27	Town Council Committee Meetings	3:00 p.m.

May 2026

May 5	Town Council Meeting	6:30 p.m.
May 12	Planning Commission Meeting	6:30 p.m.
May 18	Town Council Committee Meetings (MOVED UP A WEEK)	3:00 p.m.
May 19	Board of Historic & Architectural Review	6:30 p.m.
May 19	Board of Zoning Appeals Meeting	7:30 p.m.

Memorial Day, Monday, May 25th – Town Offices Closed

June 2026

June 2	Town Council Meeting	6:30 p.m.
June 9	Planning Commission	6:30 p.m.
June 16	Board of Historic & Architectural Review	6:30 p.m.
June 16	Board of Zoning Appeals Meeting	7:30 p.m.
Juneteenth Day, Friday, June 19th – Town Offices Closed		
June 22	Town Council Committee Meetings	3:00 p.m.

July 2026

Independence Day, Friday, July 3rd – Town Offices Closed

July 7	Town Council Meeting	6:30 p.m.
July 14	Planning Commission Meeting	6:30 p.m.
July 21	Board of Historic & Architectural Review	6:30 p.m.
July 21	Board of Zoning Appeals Meeting	7:30 p.m.
July 27	Town Council Committee Meetings	3:00 p.m.

August 2026

August 4	Town Council Meeting	6:30 p.m.
August 11	Planning Commission Meeting	6:30 p.m.
August 18	Board of Historic & Architectural Review	6:30 p.m.
August 18	Board of Zoning Appeals Meeting	7:30 p.m.
August 24	Town Council Committee Meetings	3:00 p.m.

September 2026

September 1	Town Council Meeting	6:30 p.m.
Labor Day, Monday, September 7th – Town Offices Closed		
September 8	Planning Commission Meeting	6:30 p.m.
September 15	Board of Historic & Architectural Review	6:30 p.m.
September 15	Board of Zoning Appeals Meeting	7:30 p.m.
September 28	Town Council Committee Meetings	3:00 p.m.

October 2026

October 6	National Night Out 2026	
October 7	Town Council Meeting (WEDNESDAY)	6:30 p.m.
Columbus Day, Monday, October 12th – Town Offices Closed		
October 13	Planning Commission Meeting	6:30 p.m.
October 20	Board of Historic & Architectural Review	7:30 p.m.
October 20	Board of Zoning Appeals Meeting	7:30 p.m.
October 26	Town Council Committee Meetings	3:00 p.m.

November 2026

Election Day, Tuesday, November 3rd – Town Offices Closed

November 4	Town Council Meeting (WEDNESDAY)	6:30 p.m.
November 10	Planning Commission Meeting	6:30 p.m.

Veterans Day, Wednesday, November 11th – Town Offices Closed

November 16	Town Council Committee Meetings (MOVED UP A WEEK)	3:00 p.m.
November 17	Board of Historic & Architectural Review	6:30 p.m.
November 17	Board of Zoning Appeals Meeting	7:30 p.m.

Thanksgiving, Wednesday, November 25th - Town Offices Close at Noon

Thanksgiving, Thursday, November 26th and Friday, November 27th – Town Offices Closed

December 2026

December 1	Town Council Meeting	6:30 p.m.
December 8	Planning Commission Meeting	6:30 p.m.
December 15	Board of Historic & Architectural Review	6:30 p.m.
December 15	Board of Zoning Appeals Meeting	7:30 p.m.
December 21	Town Council Committee Meetings (MOVED UP A WEEK)	3:00 p.m.

Christmas Holiday, Thursday, December 24th - Friday, December 25th Town Offices Closed

New Year's Holiday, Friday, January 1st – Town Offices Closed

NOTE: ALL PUBLIC MEETINGS WILL BE HELD AT THE SMITHFIELD CENTER