



Town of Smithfield

Operating Budgets & Capital Improvements Plan

FY 23-24



Town of Smithfield

Memorandum

July 1, 2023

TO: The Honorable Mayor and Town Council

FROM: Michael Stallings, Town Manager

SUBJECT: FY 23/24 Budget

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

Real Estate (RE) Tax Rate

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

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

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

ARPA funds to present to Council at the May Committee meetings. After much discussion, Town Council has elected to set the tax rate at \$0.14 per \$100 of value, or at the revenue neutral rate.

Salary Adjustments

As I looked at salary adjustments for the upcoming fiscal year, I surveyed the surrounding localities and the current environment to help guide my recommendation. This budget includes a salary increase of 6.2% increase with a minimum of \$1,000. This also includes completing the implementation of the salary study for those who were capped during the initial phase of implementation.

New Positions

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

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

Strategic Planning Initiatives

As we work to implement Town Council's new vision, we anticipate that there will be expenses associated with the work plan to put that vision into action. As such, I have allocated \$50,000 in the FY 23-24 to fund the implementation of Town Council's vision. These funds may be used to fund consultants, staff, or other initiatives that Council approves to help move its vision forward.

Other Notable Increases

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

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

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

Water, Sewer, and Highway Funds

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

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

TOWN OF SMITHFIELD
FY 2024 BUDGET SUMMARY GENERAL FUND

REVENUES	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	FY 2023-24
Department	Actual	Budget	Actual	Budget	Budget
Real Property Taxes	3,129,666.96	3,099,066.00	3,289,092.08	3,383,335.00	3,466,580.00
Other Local Taxes	3,984,917.69	3,747,617.00	4,405,878.24	4,576,411.00	4,635,893.00
Licenses, permits, & fees	272,432.70	267,610.00	359,238.82	317,606.00	326,060.00
Fines & Costs	43,345.36	33,000.00	39,788.65	47,205.00	47,000.00
From Use of Money & Property	278,502.51	299,693.00	390,597.12	437,448.00	429,675.00
Miscellaneous Revenues	228,270.10	136,791.00	37,129.11	129,409.00	129,500.00
Governmental Virginia	700,866.90	1,412,295.00	1,031,325.27	702,080.00	618,654.00
Governmental Federal	1,368,706.51	144,995.00	86,006.30	1,784,985.00	429,344.00
Other financing sources	4,101,659.20	175,000.00	153,976.85	175,000.00	175,000.00
Appropriated from Reserves	761,196.54	761,196.54	-	-	-
TOTAL REVENUES	14,869,564.47	10,077,263.54	9,793,032.44	11,553,479.00	10,257,706.00
EXPENSES	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	FY 2023-24
Department	Actual	Budget	Actual	Budget	Budget
Town Council	145,171.93	205,446.00	174,534.00	194,333.00	194,623.00
Town Manager	535,474.38	569,952.00	529,800.26	552,218.00	676,144.00
Treasurer	849,393.00	872,487.00	593,483.22	880,159.00	870,938.00
Public Safety	3,026,926.71	3,253,893.00	2,840,386.43	3,704,055.00	3,790,708.00
Parks & Recreation	1,014,931.53	1,001,458.00	1,435,430.68	2,049,469.00	1,316,339.00
Museum	190,231.30	215,224.00	198,937.50	234,838.00	247,154.00
Community Development & Planning	1,379,443.73	650,763.00	567,856.85	631,848.00	680,560.00
Public Works	1,001,714.81	1,688,117.00	1,342,344.60	1,780,390.00	961,960.00
Public Buildings	347,671.83	342,070.00	343,444.35	802,004.00	714,504.00
Contributions	146,597.00	65,170.00	71,735.24	80,527.00	67,755.00
Non-Departmental	1,853,564.00	67,570.00	79,028.00	79,028.00	80,000.00
Debt Service	4,354,721.98	566,993.00	531,090.80	564,610.00	565,985.00
Contingency	-	85,761.00	85,761.00	-	91,036.00
TOTAL EXPENSES	14,845,842.20	9,584,904.00	8,793,832.93	11,553,479.00	10,257,706.00
NET INCOME/(LOSS)	23,722.27	492,359.54	999,199.51	-	-

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
REAL PROPERTY TAXES							
Real Estate - Current	03-100-311010-0000-30001	2,101,605.89	2,134,235.92	2,126,430.00	2,205,726.06	2,132,347.00	2,144,980.00
Real Estate - Current Tax Relief for the Elderly/Veterans	03-100-311010-0000-30001	106,156.44	63,603.22	67,570.00	79,028.44	79,029.00	79,000.00
Real Estate - Delinquent	03-100-311010-0000-30002	24,082.96	25,410.75	24,000.00	19,288.01	20,000.00	20,000.00
Public Service-Real Estate Current	03-100-311020-0000-30001	35,098.58	37,992.57	39,000.00	35,961.24	35,850.00	33,000.00
Public Service-Personal Property Current	03-100-311020-0000-30001	186.61	125.21	116.00	116.00	109.00	100.00
Personal Property - Current	03-100-311030-0000-30001	705,163.24	758,525.03	783,450.00	869,954.62	1,038,500.00	1,117,500.00
Personal Property - Delinquent	03-100-311030-0000-30002	16,732.93	56,518.85	22,000.00	28,487.31	22,500.00	22,000.00
Penalty	03-100-311060-0000-30005	30,861.81	40,107.39	27,000.00	39,704.30	40,000.00	38,000.00
Interest	03-100-311060-0000-30006	11,207.26	13,159.29	9,500.00	10,805.70	15,000.00	12,000.00
Miscellaneous Receipts Over-Short	03-100-311060-0000-30007	(48.39)	(11.27)	-	20.40	-	-
Total Real Property Taxes		\$ 3,031,047.33	3,129,666.96	3,099,066.00	3,289,092.08	3,383,335.00	3,466,580.00
OTHER LOCAL TAXES							
Sales Tax	03-100-312010-0000-30009	414,609.69	491,198.81	484,000.00	540,311.34	661,481.00	701,169.00
Utility Tax	03-100-312020-0000-31201	201,255.51	190,766.86	193,000.00	195,542.34	191,963.00	197,000.00
Consumption Tax	03-100-312020-0000-31202	47,282.08	53,138.89	45,900.00	43,572.73	50,097.00	51,000.00
Business Licenses	03-100-312030-0000-31208	361,767.22	396,416.31	394,000.00	497,219.03	440,760.00	450,000.00
Business Licenses Penalty	03-100-312030-0000-31209	371.09	2,602.69	2,550.00	6,805.92	4,045.00	3,500.00
Business Licenses Interest	03-100-312030-0000-31210	117.63	274.18	255.00	1,973.37	800.00	700.00
Peg Channel Capital Fee	03-100-312040-0000-30054	1,920.40	1,871.10	1,920.00	1,753.40	1,733.00	1,700.00
Bank Franchise Tax	03-100-312040-0000-31203	115,998.64	154,541.32	139,750.00	167,804.29	153,519.00	153,000.00
Vehicle License	03-100-312050-0000-32020	218,871.73	263,873.91	219,000.00	217,238.46	235,000.00	235,000.00
Cigarette Tax	03-100-312080-0000-31204	228,865.52	204,416.63	226,000.00	211,408.18	211,500.00	211,000.00
Transient Occupancy Tax	03-100-312101-0000-31205	182,901.34	187,626.70	160,000.00	245,105.03	260,859.00	260,859.00
Meals Tax-4.25%	03-100-312110-0000-31211	1,225,567.31	1,385,969.27	1,279,245.00	1,548,458.14	1,607,965.00	1,610,965.00
Meals Tax-2%	03-100-312110-0000-31212	576,737.56	652,221.02	601,997.00	728,686.01	756,689.00	760,000.00
Total Other Local Taxes		\$ 3,576,265.72	3,984,917.69	3,747,617.00	4,405,878.24	4,576,411.00	4,635,893.00
TOTAL LOCAL TAX REVENUE		\$ 6,607,313.05	7,114,584.65	6,846,683.00	7,694,970.32	7,959,746.00	8,102,473.00

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
GENERAL GOVERNMENT REVENUES							
PERMITS, FEES & LICENSES							
Permits & Other Licenses	03-100-313030-0000-30018-multi	76,284.00	29,694.00	25,000.00	44,851.10	40,496.00	42,000.00
Inspection Fees-Subdivision	03-100-313030-0000-30030	7,200.00	17,400.00	10,000.00	68,986.39	43,500.00	50,000.00
Administrative Collection Fees-DMV Stops	03-100-311070-0000-31307	11,310.00	10,200.00	10,000.00	15,918.97	12,000.00	12,000.00
Refuse Collection Fee	03-100-313030-0000-30038	-	213,403.70	218,960.00	223,737.36	218,960.00	218,960.00
WC Dog Park Registration Fees	03-100-313030-0000-30043	715.00	735.00	650.00	645.00	650.00	600.00
Consultant Review Fees	03-100-313030-0000-30028	9,425.00	1,000.00	3,000.00	5,100.00	2,000.00	2,500.00
Total Permits, Fees & Licenses		\$ 104,934.00	272,432.70	267,610.00	359,238.82	317,606.00	326,060.00
FINES & FORFEITURES							
Fines & Costs	03-100-314010-0000-30055	43,739.01	43,345.36	33,000.00	39,788.65	47,205.00	47,000.00
Total Fines & Forfeitures		\$ 43,739.01	43,345.36	33,000.00	39,788.65	47,205.00	47,000.00
REVENUE FROM USE OF MONEY & PROPERTY							
General Fund Interest	03-100-315010-0000-31501	79,701.77	17,670.58	15,500.00	20,863.15	30,000.00	25,000.00
Rentals	03-100-315020-0000-30110	76,790.93	49,435.66	62,253.00	34,581.45	62,658.00	62,000.00
Smithfield Center Rentals	03-100-315020-0000-30111	167,057.28	103,458.36	100,000.00	194,307.28	178,000.00	185,000.00
Windsor Castle Revenue (includes Manor House, Park Impact, Vendor)	03-100-315020-0000-30119	14,360.00	40,550.13	33,800.00	82,643.25	78,000.00	78,000.00
Sports Complex Rentals	03-100-315020-0000-30120	4,101.02	22,975.00	33,075.00	6,894.65	33,075.00	33,075.00
Park Impact Fees	03-100-315020-0000-30118	13,212.38	-	10,000.00	-	-	-
Kayak Rentals	03-100-315020-0000-30015	11,111.00	20,100.00	15,000.00	13,792.50	13,000.00	5,000.00
Special Events	03-100-315020-0000-30013, 3001	20,438.00	3,519.00	10,000.00	11,498.16	20,000.00	20,000.00
Fingerprinting Fees	03-100-318990-0000-30048	900.00	-	500.00	-	100.00	100.00
Museum Admissions	03-100-315020-0000-30115	6,148.00	7,630.45	7,565.00	8,663.00	8,455.00	8,400.00
Museum Gift Shop Sales	03-100-318990-0000-30016	9,309.87	12,411.33	11,050.00	15,405.68	13,000.00	12,000.00
Museum Programs/Lecture Fees	03-100-318990-0000-30017	396.00	142.00	350.00	560.00	660.00	600.00
Lease of Land	03-100-315020-0000-30017	600.00	600.00	600.00	1,388.00	500.00	500.00
Total Revenue from use of money and property		\$ 404,126.25	278,502.51	299,693.00	390,597.12	437,448.00	429,675.00
MISCELLANEOUS							
Other Revenue	03-100-318990-0000-31105	772.02	1,849.58	1,000.00	2,414.11	3,529.00	3,500.00
Virginia Municipal Group Safety Grant	03-100-318990-0000-31110	3,031.45	4,000.00	4,000.00	3,100.00	4,000.00	4,000.00
CHIP Contributions	03-100-318990-0000-31620	1,310.00	-	-	-	-	-
Public Safety Contribution	03-100-318990-0000-31622	3,250.00	50.00	-	-	-	-
Windsor Castle	03-100-318990-0000-31626	2,815,076.00	-	-	-	-	-
Contributions-Museum	03-100-318990-0000-31632	82,508.64	81,245.04	101,791.00	1,615.00	91,880.00	92,000.00
Contributions-Public Ball Fields	03-100-318990-0000-31635	80,000.00	80,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Insurance Recoveries	03-100-341010-0000-31603	7,593.96	1,335.18	-	-	-	-

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
GENERAL GOVERNMENT REVENUES							
Sale of Equipment/Buildings	03-100-341020-0000-31405	1,664.33	59,790.30	-	-	-	-
Total Miscellaneous Revenue		\$ 2,995,206.40	228,270.10	136,791.00	37,129.11	129,409.00	129,500.00
REVENUE FROM THE COMMONWEALTH							
Law Enforcement	03-100-322010-0000-34011	179,648.00	193,096.00	179,648.00	179,664.00	179,664.00	179,664.00
Litter Control Grant	03-100-322010-0000-34010	2,727.00	3,132.00	3,132.00	4,463.00	3,385.00	3,300.00
Communications Tax	03-100-322010-0000-34008	196,209.75	174,278.64	166,365.00	169,156.12	158,412.00	150,000.00
Rolling Stock	03-100-322010-0000-34001	153.61	44.12	160.00	33.15	45.00	45.00
Rental Tax	03-100-322010-0000-34002	7,877.61	6,735.65	6,200.00	5,897.82	6,229.00	6,300.00
Game of Skill Tax			19,728.00	-	1,584.00	-	-
PPTRA State Revenue	03-100-322010-0000-34014	240,794.89	240,794.89	240,795.00	240,794.89	240,795.00	240,795.00
DCR Grant	03-100-322010-0000-34015	29,461.00	-	-	-	-	-
Fire Programs	03-100-322010-0000-34017	4,500.00	30,827.00	32,060.00	32,740.00	34,050.00	34,050.00
Police Block Grants	03-100-322010-0000-34018	-	-	-	-	-	-
VCA Grant	03-100-322010-0000-34012		4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Urban Fund Projects	03-100-322010-0000-34005			-	-	-	-
Benns Church/Route 258/Route 10 Bypass intersection	03-100-322010-0000-34020	749,425.45	27,704.79	750,000.00	363,057.29	-	-
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-322010-0000-34020	11,555.14	-	29,435.00	29,435.00	75,000.00	-
VMRC Grant	03-100-322010-0000-34025	-	-	-	-	-	-
P2P Sharing	03-100-322010-0000-34033	-	25.81	-	-	-	-
Total State Revenue		\$ 1,422,352.45	700,866.90	1,412,295.00	1,031,325.27	702,080.00	618,654.00
REVENUE FROM THE FEDERAL GOVERNMENT							
CARES Federal Funds (COVID-19)		434,006.29	979,788.21	-	-	-	-
ARPA Revenues		-	-			1,769,000.00	413,344.00
Law Enforcement	03-100-331010-0000-35003	14,867.00	16,715.38	14,175.00	12,916.00	15,985.00	16,000.00
Urban Fund Projects		-	-	-	-	-	-
Benns Church/Route 258/Route 10 Bypass intersection	03-100-331010-0000-35008	-	-	-	-	-	-
Smithfield to Nike Trail Park-Segment 3-Alt Analysis	03-100-331010-0000-35008	46,220.54	123,132.40	130,820.00	73,090.30	-	-
Pinewood Heights CDBG Relocation Grant Phase IV	03-100-331010-0000-35002	582,571.48	249,070.52	-	-	-	-
Total Federal Revenue		\$ 1,077,665.31	1,368,706.51	144,995.00	86,006.30	1,784,985.00	429,344.00

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND REVENUE SUMMARY

	MUNIS ACCT #	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
OTHER FINANCING SOURCES							
Other Financing Sources-Capital Lease Acquisition	03-100-341040-0000-39004	\$ -	230,507.20	175,000.00	153,976.85	175,000.00	175,000.00
Bond Proceeds		\$ -	3,871,152.00	-	-	-	-
Total Other Financing Sources		\$ -	4,101,659.20	175,000.00	153,976.85	175,000.00	175,000.00
APPROPRIATED FROM RESERVES							
TOTAL GENERAL FUND REVENUES		12,655,336.47	14,869,564.47	10,077,263.54	9,793,032.44	11,553,479.00	10,257,706.00

Town Council

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

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

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

Steven G Bowman	Mayor
Valerie C. Butler	Vice Mayor
Michael G. Smith	Councilman
Wayne Hall	Councilman
Randy Pack	Councilman
Renee Rountree	Councilwoman
Jeff Brooks	Councilman

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

TOWN COUNCIL

	MUNIS ACCOUNT NUMBER	FY 2020-21 Actual	FY 2021-22 Budget	FY2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
Salaries and Wages	04-100-411010-0000-41100	42,785.00	42,000.00	43,930.00	44,000.00	44,000.00
Fica & Medicare Benefits	04-100-411010-0000-42100	3,357.60	3,276.00	3,505.67	3,423.00	3,423.00
Legal Fees	04-100-411010-0000-43150	28,184.13	50,000.00	29,522.79	40,000.00	40,000.00
Update Town Charter & Code	04-100-411010-0000-43151	2,259.00	5,000.00	1,175.00	5,000.00	5,000.00
Professional Services	04-100-411010-0000-43152	3,000.00	5,000.00	9,133.00	5,000.00	5,000.00
Public Defender Fees	04-100-411010-0000-43153	480.00	3,000.00	1,560.00	3,000.00	3,000.00
Procurement Services-IOW	04-100-411010-0000-43154	-	-	-	-	-
Election Expense	04-100-411010-0000-43170	-	-	-	-	-
Maintenance contracts	04-100-411010-0000-43320	4,200.00	6,000.00	3,413.91	4,200.00	4,200.00
Annual Christmas Parade	04-100-411010-0000-43351	-	-	-	-	-
Special Projects	04-100-411010-0000-43353	-	-	-	-	-
Advertising	04-100-411010-0000-43600	20,449.15	25,000.00	22,101.58	25,000.00	25,000.00
Insurance	04-100-411010-0000-45300	18,769.80	21,170.00	21,060.21	23,710.00	24,000.00
Travel & Training	04-100-411010-0000-45500	370.00	10,000.00	5,031.68	10,000.00	10,000.00
Council Approved Items	04-100-411010-0000-45804	3,197.15	5,000.00	9,675.65	5,000.00	5,000.00
Subscriptions/Memberships	04-100-411010-0000-45810	5,971.00	11,000.00	6,345.00	7,000.00	7,000.00
Records Management maint & upgrades	04-100-411010-0000-45811	5,940.00	7,000.00	6,040.00	7,000.00	7,000.00
Supplies	04-100-411010-0000-46001	6,209.10	12,000.00	10,841.93	12,000.00	12,000.00
COVID-19 Expenses	04-100-411010-0000-46018	-	-	1,197.58	-	-
Total Town Council		145,171.93	205,446.00	174,534.00	194,333.00	194,623.00

Town Manager

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

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

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

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

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

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

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

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

TOWN MANAGER

	MUNIS ACCOUNT NUMBER	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
Salaries and Wages	04-100-412010-0000-41100	283,973.49	267,614.00	273,088.95	287,883.00	301,250.00
Salaries-PT	04-100-412010-0000-41110	-	21,195.00	15,262.74	20,006.00	41,721.00
Salaries-OT	04-100-412010-0000-41120	-	2,693.00	2,237.83	3,060.00	3,000.00
Fica & Medicare Benefits	04-100-412010-0000-42100	19,268.27	23,321.00	19,299.28	24,876.00	27,380.00
VSRS	04-100-412010-0000-42200	27,397.72	27,868.00	27,945.67	28,381.00	29,430.00
Disability	04-100-412010-0000-42210	892.66	532.00	507.36	550.00	462.00
Health & Other	04-100-412010-0000-42300	45,024.39	62,221.00	53,552.87	51,282.00	48,421.00
Pre-Employment Test	04-100-412010-0000-42435	3,108.69	4,000.00	3,356.90	4,500.00	4,500.00
Employee Recognition	04-100-412010-0000-42440	3,575.70	5,000.00	4,548.87	5,000.00	10,000.00
Professional Services	04-100-412010-0000-43152	-	35,000.00	15,875.00	10,000.00	10,000.00
Maintenance Contracts	04-100-412010-0000-43320	2,260.24	3,200.00	1,811.64	2,000.00	2,000.00
Communications	04-100-412010-0000-45200	8,628.58	8,500.00	8,539.13	8,800.00	8,800.00
Insurance	04-100-412010-0000-45300	2,454.64	2,808.00	2,802.66	3,130.00	3,130.00
Travel & Training	04-100-412010-0000-45500	1,902.23	8,000.00	7,619.59	12,000.00	12,000.00
Other	04-100-412010-0000-45804	479.15	500.00	853.90	500.00	500.00
Dues & Subscriptions	04-100-412010-0000-45810	3,406.52	3,500.00	2,577.91	3,600.00	3,600.00
Supplies	04-100-412010-0000-46001	4,367.88	3,500.00	2,383.81	3,500.00	3,500.00
Computer & technology expenses	04-100-412010-0000-46005	1,404.96	5,000.00	557.72	1,500.00	5,000.00
Fuel Expense	04-100-412010-0000-46008	53.78	-	81.52	150.00	150.00
Auto Expense	04-100-412010-0000-46009	229.10	500.00	181.58	500.00	300.00
COVID-19 Expenses	04-100-412010-0000-46018	46,046.38	-	5,715.33	-	-
Shared Services-IT	04-100-412010-0000-46020	81,000.00	85,000.00	81,000.00	81,000.00	81,000.00
Strategic Planning Initiatives						50,000.00
Capital Expenditures	04-100-412010-0000-48100	-	-	-	-	-
- Website Redesign						30,000.00
Total Town Manager		535,474.38	569,952.00	529,800.26	552,218.00	676,144.00

Town Treasurer

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

Technology upgrades remain a top priority for the department in FY2024 as the Town continues to migrate to the MUNIS software system that is also used by Isle of Wight County. Once the conversion is completed, the Town expects that greater efficiencies will lead to improved communications and enhanced services for the residents and businesses of Smithfield.

The Treasurer's office is also working with customer service staff at HRUBS to migrate the Town's utility billing and collection services to their system. Currently, the Town uploads its bi-monthly charges to HRUBS so HRSD sewer maintenance fees can be added before bills are mailed. Collections pass through the HRUBS system and are then manually posted into the Town's system. Once the two systems are merged, customer data will be readily available in one customer account that can be managed by both utility teams.

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

TREASURER

	MUNIS ACCOUNT NUMBER	FY 2020-21 Actual	FY 2021-22 Budget	FY2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
Salaries and Wages	04-100-412410-0000-41100	390,303.00	403,780.00	345,162.06	437,571.00	445,560.00
Salaries-PT	04-100-412410-0000-41110	-	-	-	4,860.00	4,860.00
Salaries-OT	04-100-412410-0000-41120	7,780.00	7,965.00	3,148.03	6,564.00	7,173.00
Fica & Medicare Benefits	04-100-412410-0000-42100	31,847.00	32,940.00	24,781.87	35,920.00	36,050.00
VSRS	04-100-412410-0000-42200	41,723.00	43,124.00	36,199.38	44,199.00	44,300.00
Disability	04-100-412410-0000-42210	524.00	486.00	154.20	527.00	550.00
Health	04-100-412410-0000-42300	62,976.00	71,277.00	53,767.22	77,793.00	81,470.00
Audit	04-100-412410-0000-43120	13,500.00	16,000.00	14,850.00	16,000.00	17,500.00
Professional Services	04-100-412410-0000-43152	15,000.00	11,000.00	-	-	-
Service contracts	04-100-412410-0000-43320	73,250.00	73,250.00	43,870.37	73,250.00	100,000.00
Data Processing	04-100-412410-0000-44100	20,000.00	20,000.00	22,426.94	21,000.00	21,000.00
Communications	04-100-412410-0000-45200	11,000.00	11,000.00	9,774.32	12,000.00	12,000.00
Insurance	04-100-412410-0000-45300	2,670.00	2,670.00	2,671.21	2,975.00	2,975.00
Travel & Training	04-100-412410-0000-45500	10,775.00	10,775.00	634.75	12,000.00	12,000.00
Other	04-100-412410-0000-45804	100.00	100.00	34.17	100.00	100.00
Dues & Subscriptions	04-100-412410-0000-45810	1,000.00	1,000.00	1,440.28	1,275.00	1,275.00
Bank Charges	04-100-412410-0000-45813	700.00	700.00	428.00	700.00	700.00
Cigarette Tax Stamps	04-100-412410-0000-45830	3,425.00	3,600.00	3,407.40	3,600.00	3,600.00
Supplies	04-100-412410-0000-46001	19,000.00	19,000.00	19,024.72	22,000.00	22,000.00
Credit Card Processing	04-100-412410-0000-46002	600.00	600.00	708.90	325.00	325.00
Computer & technology expenses	04-100-412410-0000-46005	7,500.00	7,500.00	4,086.90	7,500.00	7,500.00
COVID-19 Expenses	04-100-412410-0000-46018	-	-	-	-	-
Capital Outlay	04-100-412410-0000-48100	135,720.00	135,720.00	6,912.50	100,000.00	50,000.00
Total Treasurer		849,393.00	872,487.00	593,483.22	880,159.00	870,938.00

Public Safety

Smithfield Police Department

The Smithfield Police Department has the distinct honor of serving the citizens of the Town with professional police services. We are the largest Department within the Town as it relates to staff and budget. The Department consist of twenty-six (26) fulltime personnel and one parttime. It is broken down into three (3) divisions Administrative, Patrol, and Investigations with each working in conjunction with the other to carry out the day-to-day operations of the Department.

The Department recognizes the importance of building relationships with the citizens to help suppress criminal activity in the community therefore producing a better quality of life for all citizens to work, live, and recreate. Over the past year the department has continued to deal with staffing issues while maintaining it's high degree of professional services. We had to learn how to work through some of the issues that are plaguing law enforcement today not only locally but across the country in order to provide professional law enforcement services.

During the year 2022 the Department responded to approximately 12000 calls for service wherein the Department took some form of police action. This number is consistent with the previous 2 years, much of which can be attributed to there being a drop in crime. While the Department struggled with staffing the department made 1443 traffic stops, issued 1013 summons, and issued 544 warnings. The department also made 38 felony arrest, 79 misdemeanor arrest, and 18 DUI arrest with 186 motor vehicle crashes investigated during the year. There were 98 cases of larceny investigated, 37 fraud cases, 20 drug cases, 46 cases of assault, 5 cases involving weapons, 2 cases of embezzlement, 4 f cases of forgery, 59 cases of property destruction, and 3 burglary cases investigated which reflects a decrease in our Group B criminal offenses These stats only represent a snapshot of who we are and the professional police service we Proudly provided to our community.

Fire Department

The Town is served by the Smithfield Volunteer Fire Department. The Fire Department is funded and provided oversight by Isle of Wight County. The Town supports the Fire Department by receiving a State grant on behalf of the Fire Department as well as through an annual contribution towards fuel reimbursements. The Town has also agreed to a contribution of \$19,000 per year through FY 2032 to assist the Department with the purchase of new apparatus.

E911 Dispatch

The Town of Smithfield, along with the Town of Windsor and Isle of Wight County, jointly funds the County's E911 dispatch center. The operation and funding of the center is governed by a MOU between the three governing bodies.

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

	MUNIS ACCOUNT NUMBER	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Budget	Actual	Budget	Budget
<u>POLICE DEPARTMENT</u>						
Salaries and Wages	04-100-431100-0000-41100	1,370,475.05	1,329,760.00	1,220,671.36	1,537,835.00	1,622,770.00
Salaries OT	04-100-431100-0000-41120	-	214,044.00	193,759.96	262,078.00	262,000.00
Salaries-Selective Enforcement	04-100-431100-0000-41130	-	14,175.00	17,089.00	19,946.00	19,500.00
Salaries-Special Events	04-100-431100-0000-41140	-	23,463.00	12,157.20	15,385.00	16,500.00
Fica & Medicare Benefits	04-100-431100-0000-42100	98,740.60	126,516.00	102,004.88	146,820.00	151,400.00
VSRS	04-100-431100-0000-42200	123,353.29	142,040.00	123,701.66	155,636.00	160,650.00
Disability	04-100-431100-0000-42210	168.00	180.00	171.36	221.00	196.00
Health Insurance	04-100-431100-0000-42300	194,715.17	300,249.00	219,220.49	318,178.00	316,131.00
Ins. - LODA	04-100-431100-0000-42410	15,063.51	16,570.00	13,728.45	16,620.00	16,650.00
Professional Services	04-100-431100-0000-43152	6,505.43	-	4,589.76	8,040.00	8,000.00
Service Contracts	04-100-431100-0000-43320	53,747.03	80,000.00	35,790.80	75,000.00	100,000.00
Community Outreach	04-100-431100-0000-43352	946.00	5,009.00	2,973.30	2,500.00	6,000.00
Investigation expenses	04-100-431100-0000-44641	1,215.70	2,500.00	1,967.13	2,500.00	4,000.00
Communications	04-100-431100-0000-45200	35,181.08	44,665.00	36,589.67	50,000.00	50,000.00
Insurance	04-100-431100-0000-45300	42,859.20	56,700.00	49,044.91	63,170.00	63,170.00
Travel & Training	04-100-431100-0000-45500	27,292.36	32,500.00	14,353.23	34,000.00	34,000.00
Other	04-100-431100-0000-45804	107.99	1,840.00	2,587.97	1,840.00	1,840.00
Dues & Subscriptions	04-100-431100-0000-45810	15,367.54	26,200.00	21,506.16	26,200.00	33,700.00
Materials & Supplies	04-100-431100-0000-46001	18,096.31	25,500.00	18,116.87	25,500.00	25,000.00
Computer & Technology Expenses	04-100-431100-0000-46005	11,064.16	13,000.00	2,729.20	13,000.00	18,000.00
Equipment	04-100-431100-0000-46006	55,714.54	102,826.00	77,600.08	124,900.00	177,151.00
Gas	04-100-431100-0000-46008	26,566.02	41,500.00	46,256.82	50,000.00	50,000.00
Vehicle Maintenance	04-100-431100-0000-46009	24,266.21	32,000.00	17,340.05	32,000.00	30,000.00
Radio & Equipment repairs	04-100-431100-0000-46010	4,288.35	2,000.00	3,992.95	2,000.00	2,000.00
Uniforms	04-100-431100-0000-46011	8,560.77	24,000.00	22,946.76	24,000.00	24,000.00
Tires	04-100-431100-0000-46016	4,119.72	5,000.00	1,495.30	5,000.00	5,000.00
COVID-19 Expenses	04-100-431100-0000-46018	265,105.48	-	29,356.44	24,530.00	-
ARPA Expenses	04-100-431100-0000-46019	-	-	10,025.64	-	-

Capital Outlay	04-100-431100-0000-48100	287,471.20	175,000.00	153,976.85	175,000.00	175,000.00
Total Police Department		2,690,990.71	2,837,237.00	2,455,744.25	3,211,899.00	3,372,658.00

FIRE DEPARTMENT

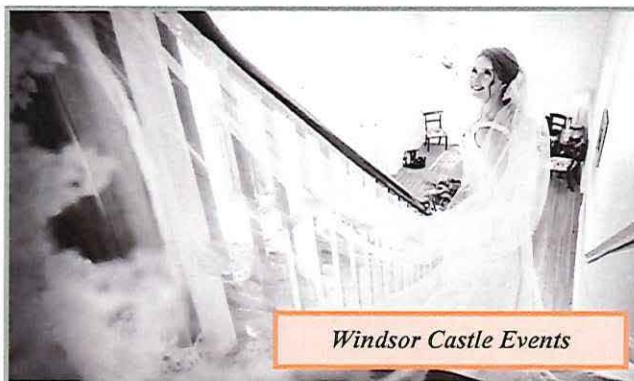
State Pass Thru	04-100-432100-0000-45623	-	32,060.00	32,740.00	34,050.00	34,050.00
Annual Fuel Contribution	04-100-432300-0000-46008	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Capital Contribution	04-100-432300-0000-46008	-	19,000.00	19,000.00	19,000.00	19,000.00
Total Fire Department		15,000.00	66,060.00	66,740.00	68,050.00	68,050.00

E911 DISPATCH

E911 Dispatch shared services	04-100-432300-0000-45614	320,936.00	350,596.00	317,902.18	424,106.00	350,000.00
Total E911 Dispatch		320,936.00	350,596.00	317,902.18	424,106.00	350,000.00
Total Public Safety		3,026,926.71	3,253,893.00	2,840,386.43	3,704,055.00	3,790,708.00

Town of Smithfield Parks & Recreation

Parks and Recreation is a department that has grown quickly over the last several years. Originally our only property was the Smithfield (Conference) Center and now our Parks Department includes the Smithfield Center, Windsor Castle Park and Windsor Castle Events, the Luter Sports Complex and Clontz Park and handles the scheduling of Special Events. We have 13 year round employees – 9 are full time and 4 are part time.



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

At the Smithfield Center we always plan for major renovations each year due to the building's age and its use of as a modern event facility. In FY23, we changed the front entry doors to automatic sliding doors, renovated the outdoor deck from wood to composite boards. In FY 24 we will change the wallpaper on the large air walls, install new auto flush toilets and sinks in all restrooms and hopefully renovate the flooring in the lobby and hallway.

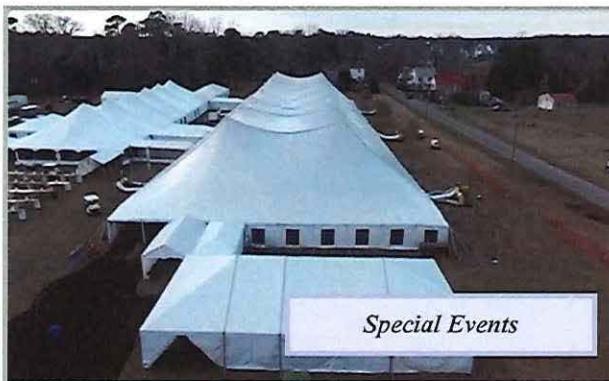
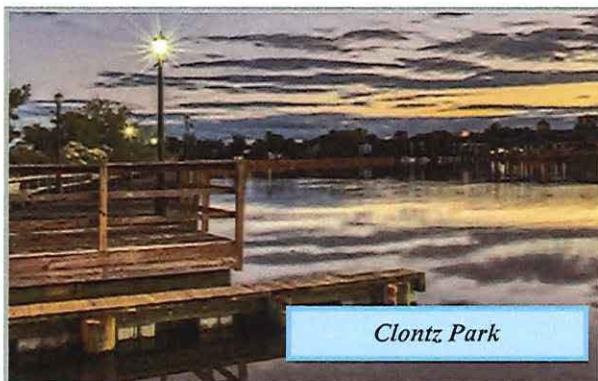
Opened in 2020, Windsor Castle offers the interior of the beautifully restored Manor House and outdoor grounds for weddings, anniversaries and formal dinners and the grounds have been the site for several special events. Revenue has been impressive for this venue and includes rental fees, photography passes and Park Impact Fees from the Open to the Public Special Events.

In FY 23 we had a busy spring and fall, but a quiet summer season. FY 24 is shaping up similarly with event bookings. In FY 24 we plan to install permanent parking lights by the Manor House to keep guests safe when heading to their cars after a wonderful Manor House event.

Opened in 2010, this park has 3 miles of walking trails, a fishing pier, kayak launch and kayak rentals, children's natural play area and a dog park, just to mention a few of the amenities.

In FY 23, we continued to repair trail areas that had suffered severe erosion and it was all done in house with parks staff and our amazing Windsor Castle Trail Doctor volunteers. In FY 24, we plan to bid out bridge repairs that will help us address areas of severe distress and hopefully reduce our never ending task of weekly board replacement. Also, with the Windsor Castle Foundation gearing up for fundraising again, we will soon see new playscape amenities and other great additions to this beloved park.

Town of Smithfield Parks & Recreation



Opened in fall 2018, this sports facility offers playing fields for all levels of baseball, softball, football and host to several large tournaments.

In FY23, we installed lights at the football field and batting cages. In FY 24 we hope to start construction of our much needed maintenance building that will house all of the specialized equipment it takes to maintain the beautiful sports fields and other outdoor parks. Also, we will build the football field concession building that will house bathrooms, meeting room and of course delicious concessions. These two new builds will also include expanding paved parking.

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

In FY 23, we made improvements to the pier, by removing the old gazebo and installing a ADA accessible pier from the parking lot to the main boardwalk/fishing pier.

In FY 24, we plan to add boat cleats to the floating dock, as boat traffic in the summer brings several boats on any given day waiting to put in the water or trailer out.

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

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2020-21 Actual	FY 2021-22 Budget	FY2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
<u>Parks & Recreation</u>						
Salaries and Wages	04-100-471100-0000-41100	398,735.82	363,406.00	372,740.78	399,685.00	439,650.00
Salaries-PT	04-100-471100-0000-41110	-	52,438.00	34,669.66	75,173.00	77,615.00
Salaries-OT	04-100-471100-0000-41120	-	13,521.00	19,509.80	18,697.00	20,385.00
Fica & Medicare Benefits	04-100-471100-0000-42100	29,360.32	34,349.00	31,090.45	39,485.00	43,020.00
VSRS	04-100-471100-0000-42200	38,052.12	38,705.00	38,794.34	40,361.00	44,135.00
Disability	04-100-471100-0000-42210	743.28	794.00	807.48	900.00	930.00
Health	04-100-471100-0000-42300	73,314.28	80,618.00	80,276.40	91,877.00	85,436.00
Advertising	04-100-471100-0000-43600	-	-	-	-	-
Communications	04-100-471100-0000-45200	4,449.62	5,000.00	5,570.15	7,000.00	7,000.00
Insurance	04-100-471100-0000-45300	4,256.04	5,640.00	5,993.87	6,280.00	6,280.00
Travel & Training	04-100-471100-0000-45500	733.00	3,000.00	1,789.45	3,000.00	3,000.00
Other	04-100-471100-0000-45804	216.63	600.00	414.00	600.00	600.00
Dues & Subscriptions	04-100-471100-0000-45810	1,197.34	2,000.00	4,432.82	6,000.00	8,000.00
Credit card processing expense	04-100-412100-0000-46002	-	-	-	5,000.00	5,000.00
Computer & Technology	04-100-471100-0000-46005	19.17	-	805.74	-	8,000.00
Fuel	04-100-471100-0000-46008	7,773.59	6,075.00	8,943.88	8,000.00	9,000.00
Uniforms	04-100-471100-0000-46011	2,482.98	3,000.00	2,930.20	3,000.00	3,000.00
Vehicle Maintenance	Need Account # - New Line	-	-	-	-	2,000.00
COVID-19 Expenses	04-100-471100-0000-46018	-	-	-	-	-
Capital Outlay	04-100-471100-0000-48100	-	-	-	-	40,000.00
Total Parks & Recreation		561,334.19	609,146.00	608,769.02	705,058.00	803,051.00

Smithfield Center

Salaries	04-100-412100-0000-41100	-	-	-	-	-
Salaries-Part Time	04-100-412100-0000-41110	-	-	-	-	-
Salaries-OT	04-100-412100-0000-41120	-	-	-	-	-
FICA	04-100-412100-0000-42100	-	-	-	-	-
VSRS	04-100-412100-0000-42200	-	-	-	-	-
Disability	04-100-412100-0000-42210	-	-	-	-	-
Health	04-100-412100-0000-42300	-	-	-	-	-
Retail Sales & Use Tax	04-100-412100-0000-43100	47.37	800.00	120.17	800.00	800.00
Contracted Services	04-100-412100-0000-43320	19,154.44	20,000.00	18,738.59	20,000.00	21,000.00
Landscaping	04-100-412100-0000-43400	2,744.77	2,000.00	2,148.75	-	-
Advertising	04-100-412100-0000-43600	6,097.88	15,000.00	9,432.00	12,000.00	12,000.00
Kitchen Supplies	04-100-412100-0000-44000	6,611.26	3,000.00	1,808.28	3,000.00	3,000.00
Food Service & Beverage Supplies	04-100-412100-0000-44001	1,816.40	6,000.00	3,353.67	4,000.00	4,000.00
AV Supplies	04-100-412100-0000-44002	-	-	-	-	-
Utilities	04-100-412100-0000-45100	22,651.54	25,000.00	25,867.38	24,000.00	22,000.00
Communications	04-100-412100-0000-45200	13,431.75	16,000.00	15,276.95	12,000.00	9,000.00
Insurance	04-100-412100-0000-45300	4,887.96	5,995.00	5,964.00	6,680.00	6,680.00
Refund event deposits	04-100-412100-0000-45899	19,438.42	4,000.00	7,312.50	4,000.00	4,000.00
Office Supplies/Other Supplies	04-100-412100-0000-46001	2,525.09	3,000.00	2,105.49	3,000.00	3,000.00
Credit card processing expense	04-100-412100-0000-46002	3,995.09	5,000.00	4,626.84	-	-
Computer & technology expenses	04-100-412100-0000-46005	2,920.83	2,500.00	4,777.12	3,000.00	3,000.00
Equipment	04-100-412100-0000-46006	-	-	-	3,000.00	-
Repairs & Maintenance	04-100-412100-0000-46007	30,637.05	45,000.00	58,103.51	45,000.00	118,500.00
COVID-19 Expenses	04-100-412100-0000-46018	3,596.69	-	-	-	-
ARPA Expenses	04-100-412100-0000-46019	-	-	-	99,000.00	-
Capital Outlay	04-100-412100-0000-48100	-	-	-	1,000.00	-
Total Smithfield Center		140,556.54	153,295.00	159,635.25	240,480.00	206,980.00

Windsor Castle Park

Salaries	04-100-471210-0000-41100	-	-	-	-
Salaries-OT	04-100-471210-0000-41120	-	-	-	-
FICA	04-100-471210-0000-42100	-	-	-	-
VSRS	04-100-471210-0000-42200	-	-	-	-
Disability	04-100-471210-0000-42210	-	-	-	-
Health	04-100-471210-0000-42300	-	-	-	-
Landscaping	04-100-471210-0000-43105	500.00	3,000.00	753.75	-
Contracted Services	04-100-471210-0000-43300	8,141.34	8,000.00	8,134.61	15,000.00
Utilities	04-100-471210-0000-45100	1,406.83	800.00	1,221.28	1,100.00
Insurance	04-100-471210-0000-45300	9,437.52	9,955.00	9,900.00	11,088.00
Other	04-100-471210-0000-45804	-	-	-	-
Kayak Expense	04-100-471210-0000-45805	1,200.92	-	-	-
Office Supplies	04-100-471210-0000-46001	-	-	-	-
Equipment Expense	04-100-471210-0000-46006	8,564.17	28,000.00	9,299.80	10,000.00
Repairs & Maintenance	04-100-471210-0000-46007	35,234.25	29,000.00	35,194.11	50,000.00
COVID-19 Expenses	04-100-471210-0000-46018	430.77	-	-	-
ARPA	04-100-471210-0000-46019	-	-	132,237.50	302,500.00
Capital Outlay	04-100-471210-0000-48100	-	-	-	-
Total Windsor Castle Park		64,915.80	78,755.00	196,741.05	389,688.00
					87,088.00

Windsor Castle Manor House

Salaries	04-100-471220-0000-41100	-	-	-	-
Salaries-OT	04-100-471220-0000-41120	-	-	-	-
FICA	04-100-471220-0000-42100	-	-	-	-
VSRS	04-100-471220-0000-42200	-	-	-	-
Disability	04-100-471220-0000-42210	-	-	-	-
Health	04-100-471220-0000-42300	-	-	-	-
Contracted Services	04-100-471220-0000-43300	1,847.81	4,000.00	7,275.06	5,000.00
Advertising	04-100-471220-0000-43600	10,539.03	15,000.00	12,781.51	15,000.00
Food Service & Beverage Supplies	04-100-471220-0000-44001	509.83	1,000.00	59.12	1,000.00
Utilities	04-100-471220-0000-45100	5,282.19	9,400.00	6,747.05	6,000.00
Communications	04-100-471220-0000-45200	2,880.62	3,000.00	3,052.44	3,500.00
Insurance	04-100-471220-0000-45300	4,694.28	5,400.00	5,372.00	6,020.00
Refund event deposits	04-100-471220-0000-45899	1,200.00	4,000.00	100.00	4,000.00
Office Supplies/Other Supplies	04-100-471220-0000-46001	2,049.72	1,000.00	273.54	1,000.00
Computer & Technology	04-100-471220-0000-46005	359.44	1,000.00	1,465.00	1,000.00
Repairs & maintenance	04-100-471220-0000-46007	4,079.92	10,000.00	26,850.60	10,000.00
COVID-19 Expenses	04-100-471220-0000-46018	1,144.20	-	-	-
Total Windsor Castle Manor House		34,587.04	53,800.00	63,976.32	52,520.00
					72,520.00

Luter Sports Complex

Professional Services	04-100-471300-0000-43152	92,052.70	-	87,958.40	-	-
Contracted Services	04-100-471300-0000-43300	5,261.00	5,000.00	7,501.38	5,500.00	8,400.00
Advertising	04-100-471300-0000-43600	-	-	-	-	-
Utilities	04-100-471300-0000-45100	9,642.60	11,000.00	11,255.05	11,000.00	11,500.00
Communications	04-100-471300-0000-45200	1,409.13	2,000.00	1,644.76	2,000.00	1,800.00
Insurance	04-100-471300-0000-45300	8,272.64	9,330.00	9,280.00	10,395.00	10,500.00
Office Supplies/Other Supplies	04-100-471300-0000-46001	438.47	500.00	92.29	500.00	500.00
Computer & Technology	04-100-471300-0000-46005	816.38	1,000.00	-	500.00	-
Structures & Equipment Expense	04-100-471300-0000-46006	99.98	7,500.00	13,000.00	10,000.00	-
Repairs & Maintenance	04-100-471300-0000-46007	59,672.47	45,000.00	64,255.89	75,628.00	86,000.00
COVID-19 Expenses	04-100-471300-0000-46018	2,823.46	-	-	-	-
ARPA Capital	04-100-471300-0000-46019			92,139.65	517,500.00	
Capital Outlay	04-100-471300-0000-48100	-	-	-	-	-
Total Luter Sports Complex		180,488.83	81,330.00	287,127.42	633,023.00	118,700.00

Miscellaneous

Contributions-WCP	04-100-471200-0000-45653	-	-	-	-	-
Clontz Park (maintenance & utilities)	04-100-471311-0000-43342, 45100	7,621.29	3,132.00	2,220.84	3,200.00	3,500.00
Clontz Park ARPA	04-100-471311-0000-46019	-	-	95,025.00	-	-
Jersey Park Playground	04-100-471313-0000-43345	16,860.00	3,000.00	340.00	3,000.00	2,000.00
Pinewood Playground	04-100-471314-0000-43346	-	-	-	-	-
Cypress Creek No Wake zone	04-100-471340-0000-43347	(63.07)	-	-	1,000.00	1,000.00
Haydens Lane Maintenance	04-100-471315-0000-43348	552.80	1,000.00	2,439.96	1,000.00	1,000.00
Veterans War Memorial	04-100-471316-0000-43349	578.11	3,000.00	2,905.82	3,000.00	3,000.00
Fireworks	04-100-471390-0000-43344	7,500.00	15,000.00	16,250.00	17,500.00	17,500.00
Total Other Parks & Recreation		33,049.13	25,132.00	119,181.62	28,700.00	28,000.00

TOTAL PARKS & RECREATION	1,014,931.53	1,001,458.00	1,435,430.68	2,049,469.00	1,316,339.00
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Museum

Overview

- The museum opened in 1976 and is located at 103 Main Street in Smithfield. It is open 7 days a week.
- It currently operates as a hybrid department for both the Town of Smithfield and Isle of Wight County.
 - Staff reports to the Town of the Smithfield.
 - Isle of Wight County maintains ownership of the museum's building and collection. The County has responsibility for the department's HVAC, infrastructure, structural repair and IT functions.
 - Staff has responsibilities to both the Town and the County.
- The Isle of Wight County Museum Foundation, a non-profit organization, supports a number of the museum's initiatives such as storage and new exhibit construction. For the 2023-2024 FY, they donated over \$50,000 for exhibits and special projects.
- Average Annual Stats
 - 8,000 visitors
 - Online, outreach engagement with tens of thousands of groups and individuals
 - 100+ special events, tours and outreach programs
 - 1,600+ volunteer hours

Responsibilities

- **Isle of Wight County Museum.** Oversight and documentation of the collection (20,000+ items) and those tasks pertinent to the museum's daily operation: welcoming and engaging with guests and visitors, exhibit development/improvement, research, signage, publications, video series and conservation.
- **Isle of Wight County Museum Gift Shop.** Stocking and selling of books, apparel, postcards and other merchandise. Tracking of inventory and sales.
- **Promotion, Advertising, Website Development, Social Media Management and Public Relations.**
- **Video Production.** To include our popular series BEHIND THESE WALLS for continued community engagement.
- **Education.** Development of programming for all ages to include lectures, programs, field trips, guided tours, livestreaming events, organizational retreats and online webpages.

- **Outreach.** Development of programming for all ages produced in a mobile format for presentation as field trips, lectures, and guided tours for local schools, civic groups, historical societies, churches, and more.
- **Historic Sites Under Museum Purview.** Interpretation, education, programming, exhibit development, artifact cataloguing and conservation, promotion and further research of these historic sites:
 - Windsor Castle
 - Nike-Carrollton Park
 - Fort Huger
 - Fort Boykin
 - Boykin's Tavern
 - Isle of Wight County Courthouse Complex
- **Town and County Support.** Provide support and assistance to all other Town and County departments. Most notably Town of Smithfield Parks & Recreation, Isle of Wight County Planning & Zoning and Isle of Wight County Parks and Recreation.
- **Community Support.** Provide assistance with or the development of signage, programs, etc. at the request of the community as supportive community partners. Notable recent partnerships include the Blackwater Regional Library, Historic Smithfield, Virginia Commonwealth University, Christopher Newport University, James Madison University, Longwood University, Isle of Wight County Schools, Isle of Wight Academy, VA 250 Commission, Civil War Trails, 1750 Courthouse, Schoolhouse Museum and Virginia Tourism Corporation.
- **Secure Grant Support.** Research, write, apply and secure grant support for museum programs and initiatives. Most recently a \$5,000 Virginia Tourism Corporation Microbusiness Marketing Leverage Grant.
- **Event Hosting.** Hosting of private events including birthday parties, luncheons, reenlistment ceremonies and memorial services as community partners.
- **Community Research and Genealogy.** Support genealogists and other members of the community in their research by providing links, out-of-print books and other resources and assistance.

Staffing

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

2023-2024 Goals

- The museum's basement floor needs to be repaired and/or replaced with textured epoxy, tile or rug.
- Museum exhibit improvements to include the completion of the exhibits in the Sprigg Wing with a focus on mercantilism, the slave trade, tobacco, colonial settlement and pre-Revolutionary War growth.
- Nike-Ajax missile restoration and exhibition in conjunction with Isle of Wight County Engineering, Public Utilities and Parks & Recreation – based on the Museum's 2019 Interpretive Plan for the site.
- Develop plans and designs for agriculture and industry exhibits in main gallery including hands-on components.
- Write, design and publish the following books:
 - *ISLE Be Home for the Holidays*
 - *Smithfield Cookbook*
 - *16th Century Isle of Wight: Giles Jones Site*
 - *Nike-Ajax N-75 Site, Carrollton, Virginia*
- Determine timelines for future book projects: Fort Huger, Isle of Wight County Civil War history, Smithfield Peanut and Ham History.
- Finalize British Phone Box conservation and create interpretation and signage for display on Main Street.
- Install new storage system for archaeological material, archival documents and paintings.

Continuous Goals/Projects

- Organization and improvement of the museum's collection databases.
- Expand social media campaigns across platforms including video productions in order to expand brand awareness and drive digital interaction.
- Produce regularly scheduled video segments on local history.
- Host special and educational events throughout the year.
- Work with local schools to augment and support curriculum goals.
- Work with Town of Smithfield on the Windsor Castle Plantation interpretation and signage.

- Work with Isle of Wight County to assist with signage, interpretation and programming on various projects and sites including Boykin's Tavern, Isle of Wight County Courthouse Complex, Fort Boykin, Fort Huger and Nike-Carrollton Park.
- Work with Ivy Hill Cemetery on programming, events and interpretation.
- Work with Isle of Wight County Historical Society on programming, events and interpretation of the Historic Clerk's Office.
- Continuous community engagement and educational outreach through many different programming avenues.

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

MUSEUM

	MUNIS ACCOUNT NUMBER	FY 2020-21 Actual	FY 2021-22 Budget	Fy2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
Salaries	04-100-472200-0000-41100	121,869.48	103,008.00	98,056.97	113,443.00	122,185.00
Salaries-Part Time	04-100-472200-0000-41110	-	30,160.00	28,448.22	43,163.00	45,055.00
FICA	04-100-472200-0000-42100	8,819.61	10,653.00	9,405.19	12,529.00	13,380.00
VSRS	04-100-472200-0000-42200	10,465.99	10,875.00	9,959.25	11,402.00	12,280.00
Disability	04-100-472200-0000-42210	164.60	215.00	104.78	229.00	250.00
Health	04-100-472200-0000-42300	17,533.51	24,193.00	14,720.82	16,477.00	15,409.00
Operating expenses						
Contracted services	04-100-472200-0000-43300	3,864.30	3,400.00	3,507.74	3,400.00	3,400.00
Advertising	04-100-472200-0000-43600	306.92	1,000.00	252.78	1,000.00	1,000.00
Communications	04-100-472200-0000-45200	670.14	725.00	593.94	725.00	725.00
Insurance	04-100-472200-0000-45300	1,562.40	2,180.00	2,172.29	2,430.00	2,430.00
Travel/Training	04-100-472200-0000-45500	267.90	400.00	98.00	400.00	400.00
Dues & Subscriptions	04-100-472200-0000-45810	444.58	800.00	932.59	800.00	800.00
Supplies	04-100-472200-0000-46001	7,626.07	7,500.00	8,499.36	8,000.00	8,500.00
Computer and Technology	04-100-472200-0000-46005	718.78	540.00	-	540.00	540.00
COVID-19 Expenses	04-100-472200-0000-46018	447.24		1,543.96		-
Gift Shop-to be funded by gift shop proceeds						
Sales & Use Tax	04-100-472200-0000-43100	468.97	775.00	863.18	1,000.00	1,000.00
Credit card processing fees	04-100-472200-0000-46002	396.21	800.00	128.78	800.00	800.00
Gift Shop expenses	04-100-472200-0000-46014	3,604.60	7,000.00	16,147.68	7,500.00	8,000.00
Total Museum		179,231.30	204,224.00	195,435.53	223,838.00	236,154.00
Museum Contributions						
Isle of Wight County-Museum Maintenance	04-100-432301-0000-45635	\$ 11,000.00	\$ 11,000.00	\$ 3,501.97	\$ 11,000.00	\$ 11,000.00
Total Museum Contributions		\$ 11,000.00	\$ 11,000.00	\$ 3,501.97	\$ 11,000.00	\$ 11,000.00
TOTAL MUSEUM		\$ 190,231.30	\$ 215,224.00	\$ 198,937.50	\$ 234,838.00	\$ 247,154.00

Community Development and Planning

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

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

Finally, this Department strives to achieve greatness in developing the Community, throughout Town limits. This year, this Department will work with the BHAR and Planning Commission to review and revise the Historic District Guidelines, along with the Entrance Corridor Overlay Guidelines.

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
Administration						
Salaries	04-100-481100-0000-41100	-	161,620.00	157,884.63	178,697.00	195,237.00
Salaries-OT	04-100-481100-0000-41120	-	-	110.59	1,554.00	1,560.00
FICA	04-100-481100-0000-42100	-	12,930.00	11,943.97	14,420.00	15,744.00
VSRS	04-100-481100-0000-42200	-	17,150.00	15,952.24	17,852.00	19,681.00
Disability	04-100-481100-0000-42210	-	35.00	549.18	74.00	85.00
Health	04-100-481100-0000-42300	-	14,569.00	13,076.66	16,850.00	15,782.00
GIS	04-100-481100-0000-43001	-	400.00	-	3,000.00	10,000.00
Site Plan Review	04-100-481100-0000-43141	-	1,500.00	2,159.75	6,000.00	6,000.00
Professional Services	04-100-481100-0000-43152	-	50,000.00	21,546.25	60,000.00	30,000.00
Shared Services-IOW Inspection Services	04-100-481100-0000-43143	-	-	-	-	-
Contractual	04-100-481100-0000-43320	-	4,250.00	2,525.86	6,000.00	6,000.00
Communications	04-100-481100-0000-45200	-	6,000.00	4,686.09	6,000.00	6,000.00
Insurance	04-100-481100-0000-45300	-	5,070.00	5,060.74	5,650.00	5,700.00
Travel & Training	04-100-481100-0000-45500	-	4,500.00	3,723.84	5,000.00	7,500.00
Safety Meetings/Safety Expenses	04-100-481100-0000-45520	-	1,250.00	-	-	-
Hampton Roads Planning District Commission	04-100-432302-0000-45621	-	5,339.00	-	-	-
Other	04-100-481100-0000-45804	-	1,000.00	53.77	1,000.00	1,000.00
Dues & Subscriptions	04-100-481100-0000-45810	-	2,025.00	480.00	2,025.00	2,000.00
Materials & Supplies	04-100-481100-0000-46001	-	3,000.00	1,174.67	4,250.00	4,000.00
Repairs & Maintenance	04-100-481100-0000-46007	-	7,500.00	296.55	1,200.00	1,000.00
Gas	04-100-481100-0000-46008	-	4,500.00	6,965.56	5,000.00	10,000.00
Capital Expenditures	04-100-481100-0000-48100	-	-	-	-	-
Total Community Development & Planning Administration		-	302,638.00	248,190.35	334,572.00	337,289.00

Pinewood Heights Project

Project Expenditures

Pinewood Heights-Phase II	04-100-432315-0000-42701-misc	28,000.00	-	-	-
Pinewood Heights-Phase III	04-100-432315-0000-42701-misc	-	-	-	-
Pinewood Heights Phase IV	04-100-432315-0000-42701-misc	938,862.00	-	-	-
Pinewood Heights Phase IV Capital Outlay	04-100-432315-0000-42701-48100	60,000.00	50,000.00	39,800.00	-
Total Pinewood Heights-All Phases		1,088,900.73	50,000.00	39,800.00	-

Community Development-Other

Hampton Roads Planning District Commission	04-100-432302-0000-45621	11,000.00	12,125.00	11,139.00	11,276.00	20,016.00
Tourism Bureau	04-100-432302-0000-45607	273,543.00	280,000.00	262,727.50	280,000.00	317,255.00
Chamber of Commerce	04-100-432302-0000-45609	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Total Community Development Other		290,543.00	298,125.00	279,866.50	297,276.00	343,271.00

Total Community Planning & Development	\$ 1,379,443.73	\$ 650,763.00	\$ 567,856.85	\$ 631,848.00	\$ 680,560.00
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Public Works

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2023-2024 operating budget for the Public Works portion of the General Fund.

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

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

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

Public Works

	MUNIS ACCOUNT NUMBER	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Budget	Actual	Budget	Budget
Salaries	04-100-441300-0000-41100	272,932.98	122,325.00	135,458.85	130,848.00	182,355.00
Salaries-OT (includes special events)	04-100-441300-0000-41120	-	8,443.00	7,174.84	7,844.00	9,655.00
FICA	04-100-441300-0000-42100	20,495.73	10,461.00	10,320.92	11,096.00	15,365.00
VSRS	04-100-441300-0000-42200	25,978.79	13,047.00	12,780.10	13,145.00	18,372.00
Disability	04-100-441300-0000-42210	2,329.83	266.00	1,805.21	266.00	300.00
Health	04-100-441300-0000-42300	26,539.82	21,485.00	20,855.30	25,241.00	30,463.00
GIS	04-100-441300-0000-43001	-	1,100.00	721.00	3,500.00	3,500.00
Site Plan Review	04-100-441300-0000-43141	5,479.50	1,500.00	2,159.75	3,500.00	3,500.00
Professional Services	04-100-441300-0000-43152	28,827.50	25,000.00	31,802.25	35,000.00	35,000.00
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	-	-	-	-	-
Contractual	04-100-441300-0000-43320	10,087.01	4,250.00	5,360.00	6,500.00	6,500.00
Trash Collection	04-100-441300-0000-43330	232,821.85	253,776.00	251,333.35	265,000.00	265,000.00
Recycling	04-100-441300-0000-43340	66,440.90	3,500.00	-	-	-
Street Lights	04-100-441300-0000-45101	1,226.28	2,500.00	1,277.15	2,500.00	3,000.00
Communications	04-100-441300-0000-45200	10,755.08	6,000.00	6,813.53	8,000.00	8,000.00
Insurance	04-100-441300-0000-45300	8,383.80	5,070.00	5,078.25	5,650.00	5,650.00
Travel & Training	04-100-441300-0000-45500	4,162.49	4,500.00	983.12	4,500.00	4,500.00
Safety Meetings/Safety Expenses	04-100-441300-0000-45520	3,185.49	1,250.00	522.31	1,250.00	1,250.00
Accreditation	04-100-441300-0000-45521	-	-	-	15,000.00	15,000.00
Other	04-100-441300-0000-45804	1,440.82	1,375.00	1,587.83	2,500.00	2,500.00
Dues & Subscriptions	04-100-441300-0000-45810	2,409.28	2,025.00	1,356.80	2,050.00	2,050.00
Materials & Supplies	04-100-441300-0000-46001	3,115.02	4,500.00	2,551.73	5,000.00	5,000.00
Computer & Technology	04-100-441300-0000-46005	-	-	-	5,000.00	5,000.00
Repairs & Maintenance	04-100-441300-0000-46007	9,420.23	7,500.00	6,202.75	7,500.00	7,500.00
Gas	04-100-441300-0000-46008	7,797.72	4,500.00	6,288.07	5,500.00	5,500.00
Uniforms	04-100-441300-0000-46011	808.30	2,700.00	1,384.96	4,000.00	4,000.00
Litter Control Grant Expense	04-100-441300-0000-46012	1,762.38	3,132.00	2,046.19	3,000.00	3,000.00
COVID-19 Expenses	04-100-441300-0000-46018	1,293.52	-	-	-	-
ARPA Expenses	04-100-441300-0000-46019	-	-	300,104.00	850,000.00	-
Capital Expenditures	04-100-441300-0000-48100	190,252.76	1,052,912.00	478,636.34	232,000.00	100,000.00
- New Streetlights					40,000.00	
- Lakeside Emergency Exit					55,000.00	
Total Public Works		937,947.08	1,563,117.00	1,294,604.60	1,655,390.00	836,960.00

Miscellaneous Public Works

Waterworks Dam -professional fees	04-100-471350-0000-43152	63,767.73	125,000.00	47,740.00	125,000.00	125,000.00
Waterworks Dam-(decommission?)						
Total Miscellaneous Public Works		63,767.73	125,000.00	47,740.00	125,000.00	125,000.00
Total Public Works Expenses		1,001,714.81	1,688,117.00	1,342,344.60	1,780,390.00	961,960.00

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

Public Buildings

	MUNIS ACCOUNT NUMBER	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Budget	Actual	Budget	Budget
Salaries-Part Time	04-100-443200-0000-41110	28,685.71	32,287.00	23,295.67	37,120.00	39,435.00
FICA	04-100-443200-0000-42100	2,212.86	2,583.00	1,827.03	2,970.00	3,155.00
Professional Services	04-100-443200-0000-43152	-	25,000.00	13,100.00	25,000.00	100,000.00
Contractual	04-100-443200-0000-43300	14,418.38	25,000.00	33,453.40	40,000.00	40,000.00
Utilities	04-100-443200-0000-45100	43,219.61	50,000.00	45,123.38	60,000.00	60,000.00
Communications	04-100-443200-0000-45200	1,933.73	2,200.00	2,069.89	2,200.00	2,200.00
Insurance	04-100-443200-0000-45300	10,051.24	12,000.00	11,957.34	13,370.00	13,370.00
Other	04-100-443200-0000-45804	418.47	500.00	206.88	500.00	500.00
Materials & Supplies	04-100-443200-0000-46001	384.26	2,500.00	960.90	2,500.00	2,500.00
Computer & Technology	04-100-443200-0000-46005	34,744.30	30,000.00	35,756.29	40,000.00	40,000.00
Equipment Expense	04-100-443200-0000-46006	3,509.45	-	-	-	-
Repairs & Maintenance	04-100-443200-0000-46007	49,628.59	160,000.00	85,984.51	178,344.00	413,344.00
COVID-19 Expenses	04-100-443200-0000-46018	158,465.23	-	41,045.63	-	-
Capital Expenditures	04-100-443200-0000-48100	-	-	48,663.43	400,000.00	-
Total Public Buildings		347,671.83	342,070.00	343,444.35	802,004.00	714,504.00

Contributions

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

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

Contributions

	MUNIS ACCOUNT NUMBER	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
<u>Parks, Recreation, and Cultural</u>						
Isle of Wight Arts League	04-100-432301-0000-45601	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
Farmers Market	04-100-432301-0000-45617	3,800.00	3,000.00	3,000.00	3,000.00	3,000.00
Friends of the Library	04-100-473100-0000-45605	-	3,550.00	3,550.00	3,627.00	2,965.00
Total Cultural Contributions		12,800.00	15,550.00	15,550.00	15,627.00	14,965.00
 <u>Contributions-Community Development</u>						
Smithfield CHIP program	04-100-432301-0000-43354	686.00	-	8,215.24	-	-
YMCA Projects	04-100-432302-0000-45603	50,000.00	-	-	-	-
Genieve Shelter	04-100-432302-0000-45606	7,920.00	7,920.00	7,920.00	10,500.00	9,000.00
TRIAD	04-100-432302-0000-45611	-	1,650.00	-	1,650.00	1,650.00
Christian Outreach	04-100-432302-0000-45620	25,000.00	12,650.00	12,650.00	12,650.00	12,650.00
Western Tidewater Free Clinic	04-100-432302-0000-45632	45,791.00	23,000.00	23,000.00	35,100.00	24,490.00
Old Courthouse Contribution	04-100-472500-0000-45613	4,400.00	4,400.00	4,400.00	5,000.00	5,000.00
Total Contributions-Community Development		133,797.00	49,620.00	56,185.24	64,900.00	52,790.00
TOTAL CONTRIBUTIONS		146,597.00	65,170.00	71,735.24	80,527.00	67,755.00

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

Non-Departmental

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

Town of Smithfield
FY2024 Operating Budget
GENERAL FUND EXPENDITURES

Debt Service	MUNIS ACCOUNT NUMBER	FY 2020-21	FY 2021-22	FY 21-22	FY 2022-23	FY 2023-24
		Actual	Budget	Actual	Budget	Budget
Principal Retirement						
Public Building Acquisition	04-100-495500-0000-49501	-	-	-	-	-
Police Evidence Building	04-100-495500-0000-49509	57,032.33	57,030.00	58,847.35	50,331.00	50,331.00
New Debt-Multiple projects	04-100-495500-0000-49512	3,905,384.52	-	-	-	-
Capital Lease- Ball Field Equipment	04-100-495500-0000-49514	3,717.02	-	-	-	-
Capital Lease Finance-Siemen's Security	04-100-495500-0000-49516	-	-	-	-	-
Public Safety Radio System	04-100-495500-0000-49518	49,030.36	49,840.00	49,839.85	47,896.00	47,896.00
Taser Plan PD	04-100-495500-0000-49520	-	12,240.00	-	-	-
Police Vehicles	04-100-495500-0000-49523	10,775.19	90,200.00	60,814.21	94,252.00	95,000.00
GO Bond 2020A2	04-100-495500-0000-49521	236,385.00	293,859.00	293,859.00	299,421.00	304,056.00
Interest and fiscal charges						
Public Building Acquisition	04-100-495500-0000-49502	-	-	-	-	-
Police Evidence Building	04-100-495500-0000-49510	4,325.23	2,510.00	2,510.21	685.00	-
New Debt-Multiple projects	04-100-495500-0000-49513	24,492.37	-	-	-	-
Capital Lease- Ball Field Equipment	04-100-495500-0000-49515	49.95	-	-	-	-
Public Safety Radio System	04-100-495500-0000-49519	2,423.10	1,614.00	1,613.62	33.00	-
Police Vehicles	04-100-495500-0000-49524	2,095.93	-	4,365.51	18,442.00	19,000.00
GO Bond 2020A2	04-100-495500-0000-49522	59,010.98	59,700.00	59,241.05	53,550.00	49,702.00
Total Debt Service		4,354,721.98	566,993.00	531,090.80	564,610.00	565,985.00

Water Fund

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2023-2024 operating budget for the Water Fund. According to fiscal projections, during the 2023-2024 fiscal year, the General Fund will not directly or indirectly subsidize this fund.

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

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

This budget maintains the current water rate of \$6.75 per 1,000 gallons.

Town of Smithfield
FY2024 Operating Budget
WATER FUND

6/28/2023

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
WATER REVENUES						
Water Sales	03-005-342060-0000-31101	1,449,120.33	1,517,330.38	1,478,852.00	1,562,975.00	1,562,975.00
Debt Service Revenue	03-005-342060-0000-31109	255,276.32	257,094.32	257,000.00	259,400.00	259,400.00
Availability Fees	03-005-342060-0000-31102	75,660.00	160,480.00	122,400.00	163,200.00	175,000.00
Connection fees	03-005-342060-0000-31104	17,700.00	38,940.00	29,700.00	39,600.00	45,000.00
Application Fees	03-005-342060-0000-31106	9,162.50	9,178.00	10,000.00	10,000.00	10,000.00
Interest Revenue	03-005-342060-0000-31501	30,377.71	5,829.08	6,500.00	6,500.00	6,500.00
ARPA Revenue		-			750,000.00	
Contributions from IOW	03-005-342060-0000-31628	-	-	87,500.00	-	
Appropriated fund balance for budget-reserves	n/a	343,852.65	877,620.32	1,063,398.00	993,633.00	223,511.00
Total Water Revenues		2,186,179.29	3,520,669.73	3,055,350.00	3,785,308.00	2,282,386.00

	MUNIS ACCOUNT NUMBER	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
WATER EXPENSES						
Salaries	04-005-442060-0000-41100	413,805.50	410,468.86	411,391.00	465,892.00	544,990.00
FICA	04-005-442060-0000-42100	30,115.02	30,341.73	32,911.00	37,272.00	43,600.00
VSRS	04-005-442060-0000-42200	37,119.49	67,890.39	39,151.00	41,817.00	49,540.00
Health	04-005-442060-0000-42300	53,931.52	57,955.30	61,719.00	86,644.00	86,924.00
Audit	04-005-442060-0000-43120	6,625.00	7,062.50	7,500.00	7,500.00	8,750.00
Legal	04-005-442060-0000-43150	7,983.64	5,943.43	10,000.00	10,000.00	10,000.00
Professional Services	04-005-442060-0000-43152	7,023.36	23,822.49	32,000.00	32,000.00	32,000.00
Contractual	04-005-442060-0000-43320	8,316.38	9,021.40	15,000.00	15,000.00	15,000.00
Regional Water Supply Study	04-005-442060-0000-43998	3,926.00	4,172.00	4,223.00	4,283.00	1,283.00
Data Processing	04-005-442060-0000-44100	14,185.81	13,226.75	15,000.00	15,000.00	15,000.00
Utilities	04-005-442060-0000-45100	1,930.44	2,028.57	3,000.00	3,000.00	3,000.00
Communications	04-005-442060-0000-45200	10,039.56	11,413.99	11,500.00	12,000.00	12,000.00
Insurance	04-005-442060-0000-45300	31,132.00	30,728.60	36,315.00	40,000.00	40,000.00
Materials & Supplies	04-005-442060-0000-45400	71,597.64	73,296.92	135,000.00	150,000.00	140,399.00
Travel and Training	04-005-442060-0000-45500	2,267.84	(51.99)	5,000.00	5,000.00	5,000.00
Other Expense	04-005-442060-0000-45804	9,309.39	9,960.06	15,000.00	15,000.00	15,000.00
Dues & Subscriptions	04-005-442060-0000-45810	1,116.82	1,655.00	1,500.00	2,000.00	2,000.00
Bank service charges-credit card fees	04-005-442060-0000-45813	1,272.88	925.40	1,200.00	1,200.00	1,200.00
Equipment Expense	04-005-442060-0000-46006	-	1,598.03	4,000.00	4,000.00	4,000.00
Maintenance & Repairs	04-005-442060-0000-46007	43,061.08	27,117.59	40,000.00	75,000.00	75,000.00
Fuel	04-005-442060-0000-46008	9,234.43	11,498.65	17,000.00	20,000.00	20,000.00
Vehicle Maintenance	04-005-442060-0000-46009	3,192.86	5,559.41	3,500.00	4,000.00	4,000.00
Uniforms	04-005-442060-0000-46011	3,722.85	3,294.81	3,400.00	4,000.00	4,000.00
ARPA Capital	04-005-442060-0000-46018				750,000.00	

	MUNIS ACCOUNT NUMBER	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Actual	Budget	Budget	Budget
<u>RO Annual costs</u>						
Contract Services	04-005-442061-0000-43300	4,334.00	4,377.25	10,000.00	15,000.00	15,000.00
Power	04-005-442061-0000-45100	107,125.46	100,495.82	110,000.00	115,000.00	115,000.00
HRSD	04-005-442061-0000-45102	310,526.48	310,905.94	353,160.00	375,000.00	400,000.00
Communication	04-005-442061-0000-45200	9,648.43	9,234.11	9,300.00	10,000.00	10,000.00
Supplies	04-005-442061-0000-45400	29,342.59	17,058.17	30,000.00	30,200.00	30,200.00
Chemicals	04-005-442061-0000-45413	71,220.77	72,370.47	75,000.00	100,000.00	150,000.00
Travel and training	04-005-442061-0000-45500	679.20	292.01	4,000.00	4,000.00	4,000.00
Miscellaneous	04-005-442061-0000-45804	1,228.00	204.58	-	500.00	500.00
Dues & Subscriptions	04-005-442061-0000-45810	75.49	1,468.00	1,600.00	2,000.00	2,000.00
Maintenance and Repairs	04-005-442061-0000-46007	44,978.03	98,471.65	85,000.00	90,000.00	90,000.00
Vehicle Maintenance	04-005-442061-0000-46009	3,027.33	924.57	3,500.00	3,000.00	3,000.00
Debt Service	04-005-442060-0000-49000	288,706.05	315,258.84	196,045.00	330,000.00	330,000.00
Depreciation Expense	04-005-442060-0000-49102	347,845.66	366,246.94	427,435.00	450,000.00	-
Capital Expenditures	balance sheet	52,790.00	719,620.38	845,000.00	460,000.00	-
Total Water Expenditures		2,186,179.29	3,520,669.73	3,055,350.00	3,785,308.00	2,282,386.00

Sewer Fund

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2023-2024 operating budget for the Sewer Fund. According to fiscal projections, during the 2023-2024 fiscal year, the General Fund will not directly or indirectly subsidize this fund.

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

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

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

This budget maintains the current sewer rate of \$3.74 per 1,000 gallons.

Town of Smithfield
FY2024 Operating Budget
SEWER FUND

SEWER FUND

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

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Actual	Budget	Budget	Budget
	MUNIS ACCOUNT NUMBER	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
SEWER EXPENSES						
Salaries	04-004-442070-0000-41100	257,070.54	260,328.63	269,863.00	319,944.00	369,245.00
FICA	04-004-442070-0000-42100	18,649.55	19,241.84	21,589.00	25,596.00	29,540.00
VSRS	04-004-442070-0000-42200	40,012.86	48,709.17	26,973.00	29,858.00	34,642.00
Health	04-004-442070-0000-42300	32,416.80	36,171.19	36,023.00	51,007.00	53,314.00
VAC Truck Repairs & Maintenance	04-004-442070-0000-43107	5,384.65	6,618.14	7,500.00	5,000.00	5,000.00
Audit	04-004-442070-0000-43120	6,625.00	7,062.50	7,500.00	7,500.00	8,750.00
Legal	04-004-442070-0000-43150	7,983.64	5,462.19	10,000.00	10,000.00	10,000.00
Professional Fees	04-004-442070-0000-43152	14,519.64	7,863.13	30,000.00	40,000.00	40,000.00
Contractual	04-004-442070-0000-43300,43320	4,014.29	4,644.80	4,000.00	4,500.00	4,500.00
HRPDC sewer programs	04-004-442070-0000-43997	835.00	801.00	737.00	780.00	780.00
Data Processing	04-004-442070-0000-44100	14,185.81	13,226.76	15,000.00	15,000.00	15,000.00
Utilities	04-004-442070-0000-45100	39,549.43	41,310.38	45,000.00	50,000.00	48,000.00
Communications	04-004-442070-0000-45200	9,821.97	10,608.29	12,000.00	13,000.00	13,000.00
SCADA Expenses	04-004-442070-0000-45204	(176.71)	1,674.00	15,000.00	15,000.00	15,000.00
Insurance	04-004-442070-0000-45300	15,824.00	15,523.04	18,500.00	19,000.00	19,000.00
Materials & Supplies	04-004-442070-0000-45400	41,992.54	23,144.14	55,000.00	65,000.00	64,000.00
Travel & Training	04-004-442070-0000-45500	150.00	183.01	5,000.00	5,000.00	5,000.00
Miscellaneous	04-004-442070-0000-45804	149.64	150.81	1,200.00	1,200.00	1,200.00
Dues & Subscriptions	04-004-442070-0000-45810	210.98	125.00	200.00	200.00	200.00
Bank charges	04-004-442070-0000-45813	-	-	30.00	50.00	50.00
Equipment Expense	04-004-442070-0000-46006	-	1,598.03	52,500.00	60,000.00	60,000.00
Maintenance & Repairs	04-004-442070-0000-46007	113,623.59	91,249.34	175,000.00	175,000.00	174,642.00
Fuel	04-004-442070-0000-46008	5,732.56	7,037.27	10,000.00	15,000.00	15,000.00
Vehicle Maintenance	04-004-442070-0000-46009	3,608.16	6,384.39	4,000.00	5,000.00	5,000.00
Uniforms	04-004-442070-0000-46011	2,501.84	2,531.30	2,900.00	3,500.00	3,500.00
Pump Replacement & Conditioning	04-004-442070-0000-46015	61,002.98	88,443.84	150,000.00	150,000.00	142,762.00
ARPA	04-004-442070-0000-46019				305,000.00	
Debt Service	04-004-442070-0000-49000	106,109.53	111,535.22	219,350.00	250,000.00	250,000.00
Depreciation Expense	04-004-442070-0000-49102	364,445.11	370,667.33	391,365.00	400,000.00	-
Capital Expenditures	balance sheet	209,733.72	1,379,994.48	375,000.00	544,000.00	100,000.00
Total Sewer Expenditures		1,375,977.12	2,591,565.08	1,961,230.00	2,585,135.00	1,487,125.00

Highway Fund

The Public Works and Utilities Department operates utilizing four funds (General Fund, Water Fund, Sewer Fund, and Highway Fund) divided into six budgets (Water, RO Plant, Sewer, Highway, Public Works, and Public Buildings) to operate and maintain the Town's assets and infrastructure. Below please find the budget narrative to accompany the 2023-2024 operating budget for the Highway Fund. According to fiscal projections, during the 2023-2024 fiscal year, the General Fund will not directly or indirectly subsidize this fund.

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

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

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

Town of Smithfield
FY2024 Operating Budget
HIGHWAY FUND

Highway

	MUNIS ACCOUNT NUMBER	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
HIGHWAY REVENUES						
Interest Income	03-204-341200-0000-31501	188.14	240.31	250.00	250.00	250.00
Insurance Recoveries	03-204-341200-0000-31603	-	24,792.38	-	-	-
Revenue - Commwth of VA	03-204-341200-0000-34060	1,247,245.48	1,289,244.12	1,289,244.00	1,311,487.00	1,513,850.00
CARES Act			334.74			
Carryforward from prior years	N/A	184,545.68	71,721.48	-	-	-
Total Highway Fund Revenue		1,431,979.30	1,386,333.03	1,289,494.00	1,311,737.00	1,514,100.00
	MUNIS ACCOUNT NUMBER	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
HIGHWAY EXPENSES						
Salaries	04-204-441200-0000-41100	252,947.81	229,240.36	345,875.00	456,388.00	345,303.00
FICA	04-204-441200-0000-42100	18,600.31	17,039.42	27,670.00	36,512.00	27,625.00
VSRS	04-204-441200-0000-42200	14,284.94	23,388.03	35,093.00	44,208.00	33,278.00
Health	04-204-441200-0000-42300	40,368.81	31,388.51	60,613.00	94,762.00	54,386.00
Maintenance	04-204-441200-0000-43104	659,880.76	861,110.39	557,261.00	388,663.00	840,808.00
Grass	04-204-441200-0000-43105	13,520.12	5,526.62	20,000.00	20,000.00	20,000.00
VAC Truck Repairs	04-204-441200-0000-43107	2,275.96	1,653.35	2,500.00	2,500.00	2,000.00
Professional services	04-204-441200-0000-43152	2,034.75	19,810.10	5,000.00	10,000.00	10,000.00
Contract Services	04-204-441200-0000-43300	-	25,006.12	-	-	-
Stormwater Management Program (regional)	04-204-441200-0000-43999	3,158.00	3,109.00	2,982.00	3,004.00	5,000.00
Street Lights	04-204-441200-0000-45101	116,461.74	115,616.43	130,000.00	122,000.00	125,000.00
Insurance	04-204-441200-0000-45300	10,572.00	9,724.04	12,300.00	15,000.00	15,000.00
Fuel	04-204-441200-0000-46008	7,134.36	6,510.94	14,000.00	14,000.00	20,000.00
Vehicle Maintenance	04-204-441200-0000-46009	9,355.62	9,100.40	10,000.00	12,000.00	12,000.00
Uniforms	04-204-441200-0000-46011	3,062.44	1,910.83	3,700.00	3,700.00	3,700.00
Capital Outlay	04-204-441200-0000-48100	-	25,863.75	62,500.00	89,000.00	
Carryforward to next year	N/A	278,321.68	-	-	-	-
Total Highway Fund Expense		1,431,979.30	1,385,998.29	1,289,494.00	1,311,737.00	1,514,100.00

Five-year Capital Improvements Plan

The following is the proposed Capital Improvements Plan (CIP) for the five-year period covered by fiscal years 2023-2024 through 2027-2028.

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

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

TOWN OF SMITHFIELD CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 24-28

	FY24	FY25	FY26	FY27	FY28
HIGHWAY					
Vehicle Replacement (split HWY, WTR, SWR)	\$ 50,000.00				
2 Lawnmowers	\$ 24,000.00				
Salt/Sand Spreader	\$ 15,000.00				
TOTAL HIGHWAY FUND	\$ 89,000.00	\$ -	\$ -	\$ -	\$ -
GENERAL FUND					
Treasurer's Office					
Software Conversion	\$ 135,000.00				
TOTAL FOR TR	\$ 135,000.00	\$ -	\$ -	\$ -	\$ -
Public Safety					
Police Vehicles	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
TOTAL FOR PS	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
Parks & Recreation: General Fund					
Concession building at LSC, maintenance buildings at LSC, WCP (ARPA FUNDED)	\$ 405,000.00				
LSC Improvements -Lighting (ARPA FUNDED)	\$ 315,000.00				
LSC-washout repairs	\$ 30,628.00				
Resurface trail at WCP (ARPA FUNDED)	\$ 100,000.00				
Replace deck at Smithfield Center (ARPA FUNDED)	\$ 100,000.00				
Work Truck		\$ 40,000.00			
TOTAL FOR P&R	\$ 950,628.00	\$ 40,000.00	\$ -	\$ -	\$ -
Public Works: General Fund					
Smithfield Lake Dam Decommission	\$ 125,000.00	\$ 125,000.00			
Great Springs Road Drainage Improvements	\$ 500,000.00	\$ -			
Nike Park Recreational Trail	\$ 132,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 675,000.00
Pagan Road Stormwater Project (ARPA)	\$ 450,000.00				
Battery Park Drainage Project-Villas (ARPA)	\$ 400,000.00				
Streetlights		\$ 40,000.00			
Lakeside Emergency Exit		\$ 55,000.00			
TOTAL FOR PW	\$ 1,607,000.00	\$ 320,000.00	\$ 100,000.00	\$ 100,000.00	\$ 675,000.00
Public Buildings: General Fund					
Smithfield Times Building Renovation	\$ 50,000.00	\$ -			
Town Hall Roof	\$ 350,000.00				
Town Hall Window Replacement		\$ 55,000.00			
Police Department Flooring		\$ 55,000.00			
Anex Building Generator		\$ 75,000.00			
School House Museum Repairs		\$ 50,000.00			
TOTAL FOR PB	\$ 400,000.00	\$ 235,000.00	\$ -	\$ -	\$ -
TOTAL GENERAL FUND	\$ 3,267,628.00	\$ 770,000.00	\$ 275,000.00	\$ 275,000.00	\$ 850,000.00

TOWN OF SMITHFIELD CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 24-28

	FY24	FY25	FY26	FY27	FY28
<u>WATER FUND</u>					
Storage Tank - Maintenance and Repairs - Wilson Rd (ARPA)	\$ 450,000.00				
Storage Tank - Maintenance and Repairs - Battery Park Rd			\$ 500,000.00		
Water Main Replacement - Jordan	\$ 48,000.00				
Water Main Replacements-Talbot	\$ 107,000.00				
Water Main Replacement- Cypress Creek Bridge				\$ 350,000.00	
Water Main Replacement-Sykes Court (ARPA)	\$ 100,000.00				
Water Main Replacement - Main Street - 300 block (ARPA)					
North Church Street Water Line (ARPA)					
Vehicle Replacement (split HWY, WTR, SWR)	\$ 50,000.00				
Move Water Services-Red Point	\$ 150,000.00				
Water Valve Replacement-Grimesland	\$ 65,000.00				
Fire hydrant replacement	\$ 40,000.00				
2nd RO Skid Funding (\$500,000 ARPA)	\$ 200,000.00		\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
3rd RO Higher Service Pump	\$ 150,000.00	\$ -			
1st Stage Membrane Replacement	\$ 80,000.00	\$ -			
TOTAL FOR WATER	\$ 1,440,000.00	\$ -	\$ 700,000.00	\$ 550,000.00	\$ 200,000.00
<u>SEWER FUND</u>					
Bypass Pump - Bradford Mews	\$ 150,000.00				
Rausch MC 360 Push Camera	\$ 29,000.00				
Manhole Inspections & Rehab	\$ 75,000.00	\$ 50,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Pipe Lining of gravity sewer pipes	\$ 75,000.00	\$ 50,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
SCADA Server	\$ 100,000.00				
VAC Truck Building (ARPA)	\$ 150,000.00				
ARC Flash Study	\$ 20,000.00				
Vehicle Replacement	\$ 50,000.00				
Flow Meter Calibration	\$ 40,000.00				
Check Valve replacement	\$ 40,000.00				
Forcemain Valve Replacement	\$ 45,000.00				
TOTAL FOR SEWER	\$ 774,000.00	\$ 100,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
TOTAL ALL FUNDS	\$ 5,570,628.00	\$ 870,000.00	\$ 1,125,000.00	\$ 975,000.00	\$ 1,200,000.00

Pay and Compensation Plan

It is important for any organization, either public or private, to have a pay and compensation plan. Such a plan establishes internal equity among the various jobs within the organization. In considering the knowledge, skill, and experience that each position requires, the pay and compensation plan establishes fairness among the ranking of the various job positions. The pay and compensation plan also ensures that the salaries reflect the relative value of each job to the organization. In addition to ensuring internal fairness, an organization's pay and compensation plan should be externally competitive with those in the market place.

It is essential that all organizations have a pay and compensation plan; not having one is akin to the organization managing its most valuable asset – its employees – *“by the seat of the pants.”*

The following charts are the Town's pay and compensation plan for Fiscal Year 2023-2024.

Town of Smithfield FY2024 Compensation Plan

Grade	Minimum	Midpoint	Maximum
100	\$ 26,000.00	\$ 34,450.00	\$ 42,900.00
101	\$ 28,080.00	\$ 37,206.00	\$ 46,332.00
102	\$ 29,554.20	\$ 39,159.32	\$ 48,764.43
103	\$ 31,105.80	\$ 41,215.18	\$ 51,324.56
104	\$ 32,738.85	\$ 43,378.98	\$ 54,019.10
105	\$ 34,457.64	\$ 45,656.37	\$ 56,855.10
106	\$ 36,266.67	\$ 48,053.33	\$ 59,840.00
107	\$ 38,170.67	\$ 50,576.13	\$ 62,981.60
108	\$ 40,174.63	\$ 53,231.38	\$ 66,288.13
109	\$ 42,283.79	\$ 56,026.03	\$ 69,768.26
110	\$ 44,503.69	\$ 58,967.39	\$ 73,431.09
111	\$ 46,840.14	\$ 62,063.18	\$ 77,286.22
112	\$ 49,299.24	\$ 65,321.50	\$ 81,343.75
113	\$ 51,887.45	\$ 68,750.88	\$ 85,614.30
114	\$ 54,611.54	\$ 72,360.30	\$ 90,109.05
115	\$ 57,478.65	\$ 76,159.21	\$ 94,839.77
116	\$ 60,496.28	\$ 80,157.57	\$ 99,818.86
117	\$ 63,672.33	\$ 84,365.84	\$ 105,059.35
118	\$ 67,015.13	\$ 88,795.05	\$ 110,574.97
119	\$ 70,533.43	\$ 93,456.79	\$ 116,380.15
120	\$ 74,236.43	\$ 98,363.27	\$ 122,490.11
121	\$ 78,133.84	\$ 103,527.34	\$ 128,920.84
122	\$ 82,235.87	\$ 108,962.53	\$ 135,689.19
123	\$ 86,553.25	\$ 114,683.06	\$ 142,812.87
124	\$ 91,097.30	\$ 120,703.92	\$ 150,310.55
125	\$ 95,879.91	\$ 127,040.88	\$ 158,201.85

Public Safety

Grade	Minimum	Midpoint	Maximum
201	\$ 45,300.00	\$ 60,022.50	\$ 74,745.00
202	\$ 47,791.50	\$ 63,323.74	\$ 78,855.98
203	\$ 50,420.03	\$ 66,806.54	\$ 83,193.05
204	\$ 54,705.74	\$ 72,485.10	\$ 90,264.46
205	\$ 57,714.55	\$ 76,471.78	\$ 95,229.01
206	\$ 64,640.30	\$ 85,648.39	\$ 106,656.49
207	\$ 80,800.37	\$ 107,060.49	\$ 133,320.61
208	\$ 90,496.42	\$ 119,907.75	\$ 149,319.09

Town of Smithfield FY2024 Compensation Plan

General		Public Safety	
Grade	Classification	Grade	Classification
100	Custodian Docent Event Assistant Parks & Rec Helper	201	Police Officer
101	Facility Assistant Grounds Maintenance Specialist Office Aide Office Assistant Parks & Grounds Attendant Records Management Asst	202	Senior Police Officer
102	Event Coordinator Facility Coordinator Utilities Maintenance Technician Helper	203	Master Police Officer
103	Deputy Clerk - Tax Water Works Operator Trainee Crew Leader - Public Works & Utilities Crew Leader - Parks	204	Sergeant
104	Administrative Assistant Deputy Clerk - Water Sewer Deputy Clerk - Accounts Payable Water Works Operator - Class 4 Facilities Maintenance Technician Utilities Maintenance Technician	205	Lieutenant
105	Executive Assistant Utilities Mechanic Water Works Operator - Class 3	206	Deputy Chief of Police
106	Senior Maintenance Technician Payroll Technician Site Manager	207	Chief of Police
107	Compliance Administrator Water Works Operator - Class 2		
108	Assistant Maintenance Supervisor Codes Compliance Inspector Town Clerk		
109	Museum/Historic Resources Curator Event Manager Water Works Operator - Class 1 Accreditation Manager - Public Works Accreditation Manager - Smithfield Police Department		
110	Planner		
111	Parks Maintenance Supervisor Supervisor, Public Works		
112	Finance Analyst Deputy Treasurer Water Treatment Plant Supervisor		
113			
114			
115	Assistant Superintendent - Public Works Audit Manager IT Network Administrator		
116	Town Engineer I Museum/Historic Resources Director Superintendent, Parks Superintendent, Public Works		
117			
118	Town Engineer II		
119			
120			
121			
122	Director, Finance Director, Human Resources Director, Parks & Rec Director, Planning & Community Dev Director, Public Works & Utilities		
123	Treasurer		
124			
125	Town Manager		

Ordinance and Resolutions

This section contains the various ordinances and resolutions that the Town Council should adopt in order to implement the 2023-2024 operating budget and the five year capital improvements plan.

These documents consist of the following:

- A Resolution Approving And Adopting The Fiscal Year 2023-2024 Operating Budget For The Town Of Smithfield, Virginia And Appropriating The Requisite Funds For Said Budget
- An Ordinance Imposing And Levying Taxes Within The Town Of Smithfield, Virginia Upon Real Property, Upon Public Service Corporation, Upon Personal Property, Upon Machinery and Tools, And Upon Mobile Homes For The Calendar Year Beginning January 1, 2023, And Ending December 31, 2023
- A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2023-2024 Through 2027-2028
- An Ordinance Establishing The Water And Sewer Rate Schedule For The Water And Sewer Systems Owned And Operated By The Town Of Smithfield, Virginia

The Town Manager recommends that Council give these ordinances and resolutions its favorable consideration.

RESOLUTION

A Resolution Approving And Adopting The Fiscal Year 2023-2024 Operating Budget For The Town Of Smithfield, Virginia And Appropriating The Requisite Funds For Said Budget

BE IT RESOLVED by the Council of the Town of Smithfield, Virginia as follows:

Section 1. That the Town Council hereby approves and adopts the document entitled "*Town of Smithfield, 2023-2024 Operating Budget.*"

Section 2. In order to provide the requisite funds for said operating budget, the following sums are hereby appropriated from the following revenue sources to the following fund categories for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

A. Sums appropriated from:

Fund	Amount
General Fund Revenues	\$10,257,706.00
Water Fund Revenues	2,282,368.00
Sewer Fund Revenues	1,487,125.00
Highway Fund Revenues	<u>1,514,100.00</u>
<i>Total</i>	<u>\$15,541,299.00</u>

B. Sums appropriated to:

Fund	Amount
General Fund Expenditures	\$10,257,706.00
Water Fund Expenditures	2,282,368.00
Sewer Fund Expenditures	1,487,125.00
Highway Fund Expenditures	<u>1,514,100.00</u>
<i>Total</i>	<u>\$15,541,299.00</u>

Section 3. Said appropriations shall be in effect beginning July 1, 2023.

Section 4. The Town Manager is hereby directed and authorized to do all things necessary to implement said budget.

Section 5. This resolution shall be in effect on and after its adoption.

Adopted: 6-26-23

A TRUE COPY, ATTEST:

Lesley H. King
Town Clerk

Approved as to form:

Walter J. King
Town Attorney

ORDINANCE

An Ordinance Imposing And Levying Taxes Within The Town Of Smithfield, Virginia Upon Real Property, Upon Public Service Corporation, Upon Personal Property, Upon Machinery and Tools, And Upon Mobile Homes For The Fiscal Year Beginning July 1, 2023, And Ending June 30, 2024

BE IT ORDAINED by the Council of the Town of Smithfield that for the support and operations of the town government, the tax rate on all real property and all tangible personal property shall be as follows:

Section 1. Tax Rates

A. Real Estate

For the calendar year beginning July 1, 2023 and ending June 30, 2024, upon all real estate and improvements thereon, not exempt from local taxation, there shall be a tax of No Dollars and Fourteen Cents (\$0.14) for every One Hundred Dollars (\$100.00) of the assessed value.

B. Public Service Corporations

For the calendar year beginning January 1, 2023 and ending December 31, 2024, upon all property of public service corporations not exempt from local taxation, there shall be a tax of No Dollars and Ten Cents (\$0.10) for every One Hundred Dollars (\$100.00) of assessed value.

C. Tangible Personal Property

For the calendar year beginning January 1, 2023 and ending December 31, 2024, upon all tangible personal property of every kind and description, not exempt from local taxation, there shall be a tax of One Dollar (\$1.00) for every One Hundred Dollars (\$100.00) of assessed value. This tax shall not apply to household goods and personal effects as set forth in Section 58.1-3504, *Code of Virginia*, if such goods and effects are owned and used by an individual or family or household incident to maintaining an abode.

D. Boat Tax

For the calendar year beginning January 1, 2023 and ending December 31, 2024, upon boats, not exempt from local taxation, there shall be a tax of No Dollars and Zero Cents (\$0.00) for every One Hundred Dollars (\$100.00) of assessed value.

This ordinance shall be in effect on and after its adoption.

Adopted: 6-26-23

A TRUE COPY, ATTEST:

Lesley King
Town Clerk

Approved as to form.
Allen
Town Attorney

E. Machinery and Tools

For the calendar year beginning January 1, 2023 and ending December 31, 2024, upon all machinery and tools used or employed by any person, firm or corporation in any trade or business, not exempt from local taxation, there shall be a tax of No Dollars and Thirty Seven and One-Half Cents (\$0.375) for every One Hundred Dollars (\$100.00) of assessed value which shall be based upon the fair market value thereof.

F. Mobile Homes

For the calendar year beginning July 1, 2023 and ending June 30, 2024, upon all mobile homes, not exempt from local taxation, there shall be a tax of No Dollars and Fourteen Cents (\$0.14) for every One Hundred Dollars (\$100.00) of the assessed value.

G. Cigarette Tax

For the fiscal year beginning July 1, 2023 and ending June 30, 2024, upon the sale of all cigarettes in the Town of Smithfield shall be tax of \$0.50 per pack.

H. Meals Tax

For the fiscal year beginning July 1, 2023 and ending June 30, 2024, the meals tax rate shall be 6.25%.

I. Transient Occupancy Tax

For the fiscal year beginning July 1, 2023 and ending June 30, 2024, the transient occupancy tax shall be 6%.

Section 2. Tax Payments

The abovementioned taxes, with the exception of the cigarette tax, real estate, and meals tax, shall be due and payable on December 5, 2023. A ten percent (10.0%) penalty of the late payments of such tax shall be imposed. In addition to the penalty, the Town shall collect interest at the rate of ten percent (10.0%) per annum upon the principal and penalties of all such taxes not paid by the date due.

Section 3. Severance Clause

In the event that a court of competent jurisdiction declares any portion of this Ordinance invalid, then all remaining provisions shall remain in full force and effect.

Section 4. Effective Date

RESOLUTION

A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2023-2024 Through 2027-2028

WHEREAS, in order to ensure that its capital projects are well planned, well designed, and fit within the Town's financial capabilities, the Council of the Town of Smithfield, Virginia annually adopts a five-year Capital Improvements Plan (CIP); and

WHEREAS, it is the Town Council's desire to adopt said CIP.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Town of Smithfield, Virginia as follows:

Section 1. That the Town Council hereby approves and adopts the document entitled *Capital Improvements Plan for Fiscal Years 2024-28*.

Section 2. This resolution shall be in effect on and after its adoption.

Adopted: 6-26-23

A TRUE COPY, ATTEST:

Lesley H. King
Town Clerk

Approved as to form:



Town Attorney

ORDINANCE

An Ordinance Establishing The Water And Sewer Rate Schedule For The Water and Sewer Systems Owned And Operated By The Town Of Smithfield, Virginia

WHEREAS, Section 32-33. Service Charges, of Code of the Town of Smithfield, Virginia provides that the Council of the Town of Smithfield shall, from time to time, set a schedule of water rates; and

WHEREAS, it is necessary for the Town Council to establish a new schedule of water rates to be in effect on and after July 1, 2023.

NOW, THEREFORE BE IT ORDAINED by the Council of the Town of Smithfield as follows:

Sec. 82-31. - Connections and availability.

(a) A connection fee of \$660.00 and an availability fee of \$2,720.00 shall be charged for residential connections to water mains. In addition, when the distance from the property line to the water main is more than 60 feet, the cost of installing pipe and fitting in excess of 60 feet shall be charged to the customer or may be installed by the customer, when so authorized by the town manager.

(b) The following connection and availability fees shall be charged for connection of commercial or industrial structures to water mains:

<u>Water Meter Size (inches)</u>	<u>Connection Fee</u>	<u>Availability Fees</u>
5/8	\$660.00	\$2,720.00
3/4	700.00	4,360.00
1	1,200.00	7,660.00
1½	2,000.00	13,760.00
2	4,000.00	25,560.00
3	8,000.00	51,660.00
4	14,000.00	80,960.00
6	31,000.00	162,460.00

(c) Upon payment of the connection charge the town will provide water service at the property line, at the nearest point to existing or proposed water mains. The cost of tapping the main and of the meter, meter set, meter box, corporation stop, line setter and pipe from the main to the meter will be at town's expense.

(d) Connections will not be made to town water mains or service lines by persons other than town employees or the town's designated agent.

Sec. 82-33. - Service charges—Generally

(a) The following service charges for water shall be charged by the town:

(1) For service rendered within corporate limits: The bimonthly rate for water customers shall be \$11.47, plus \$6.55 per 1,000 gallons for all water used during the bimonthly billing period.

(2) For service rendered outside corporate limits: The bimonthly rate for water customers shall be \$11.47, plus \$8.19 per 1,000 gallons for all water used during the bimonthly billing period.

(b) Customer shall pay an application fee of \$60.00 to establish a new account with the town. Contractors shall pay an application fee of \$25.00 for an account during new construction. A fee of \$28.00 shall be paid to transfer water service from one premises to another within the town.

(c) Water customers shall be billed based on usage. New accounts activated in the middle of the billing cycle may be billed in excess of the bi-monthly amount on the first bill if previous occupant has usage that must be billed.

(d) A customer whose water service is discontinued before the end of the billing period shall pay based on usage.

(e) Customers shall be billed on the first day of every other month for bi-monthly water service for the gallons used during the prior bi-monthly billing period.

(f) Where more than one occupant or tenant is served through a water meter, such as in apartments, multifamily dwellings or office buildings, a single water service charge for each use or unit will be billed, either to the owner or his agent or to any one tenant who assumes responsibility for the whole account.

(g) All water bills shall be payable, in full, on the tenth of the month following the month in which the customer was billed.

(h) Customers applying for water service shall complete an application and execute a water service contract, in a form prepared and approved by the town attorney, prior to initiation of water service. A separate application and service contract shall be required for each new account.

Sec. 82-36. Discontinuance of service.

(b) Water service discontinued pursuant to this section shall not be reinstated until all defects have been corrected and until a service charge of \$50.00 has been paid. In addition, all delinquent bills for water and sewer service shall be paid in full prior to reinstatement of service.

Section 4. Severance Clause

In the event that a court of competent jurisdiction declares any portion of this Ordinance invalid, then all remaining provisions shall remain in full force and effect.

Section 5. Effective Date

This ordinance shall be in effect on and after its adoption.

Adopted: 6-26-23

A TRUE COPY, ATTEST:

Dresley H. King
Town Clerk