



Town of Smithfield

Operating Budgets & Capital Improvements Plan

FY 25-26



Town of Smithfield

Memorandum

May 1, 2025

TO: The Honorable Mayor and Town Council

FROM: Michael Stallings, Town Manager *MS*

SUBJECT: FY 25/26 Budget Proposal

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

REVENUES

Tax Rates

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

There are no proposed increases in any other taxes either.

Other Fees

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

Interest Income

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

EXPENSES

Salary Adjustments

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

New Positions

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

Health Insurance

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

Property/Liability Insurance

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

Strategic Planning Initiatives

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

Water and Sewer Funds

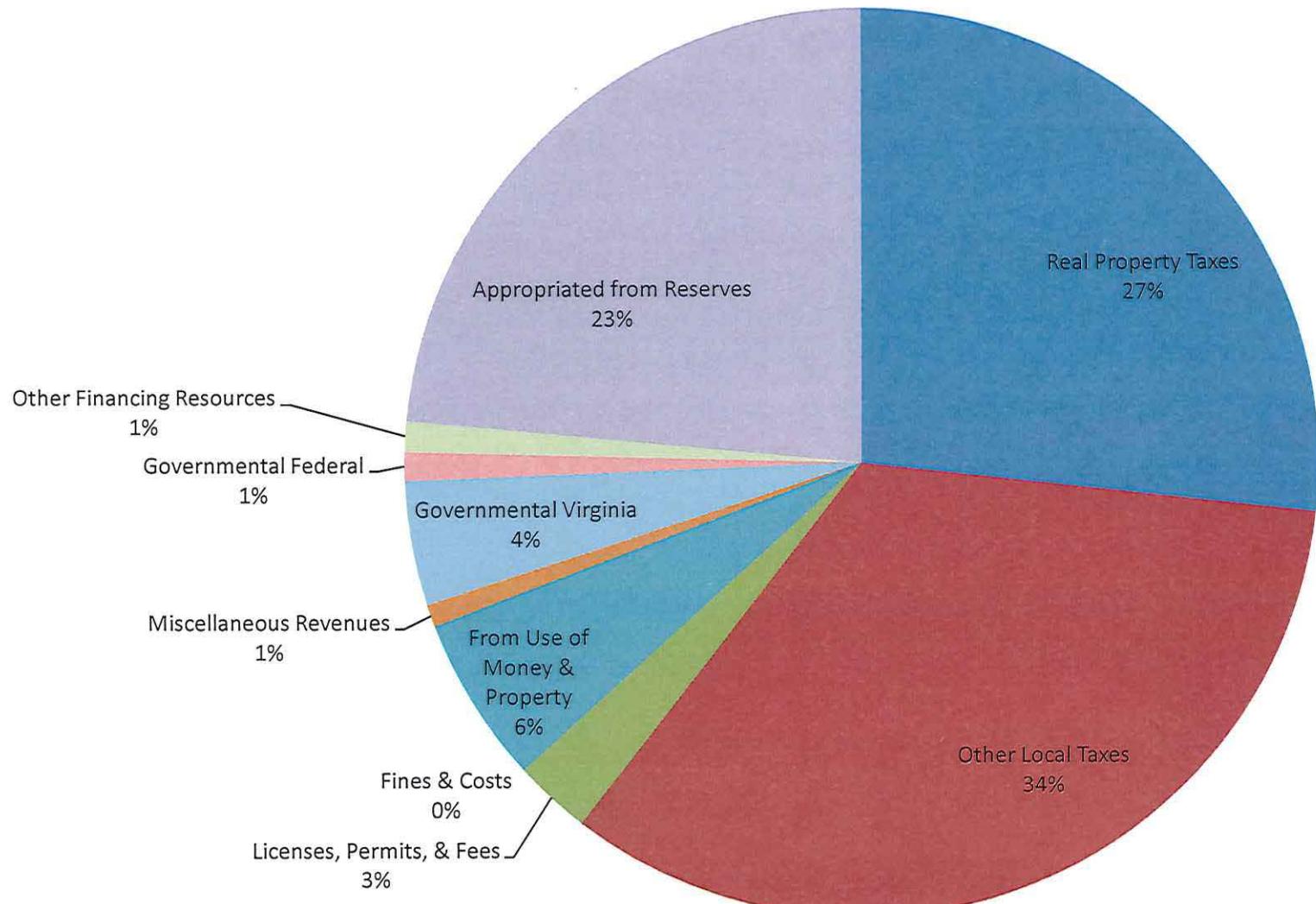
The Town recently had a water and sewer rate study done. The consultants evaluated current rates, current usage, financial position, as well as the current and future needs of both the Water and Sewer systems. The study recommended a water rate of \$8.50 per 1,000 gallons and a sewer rate of \$6.00 per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

Adoption Schedule

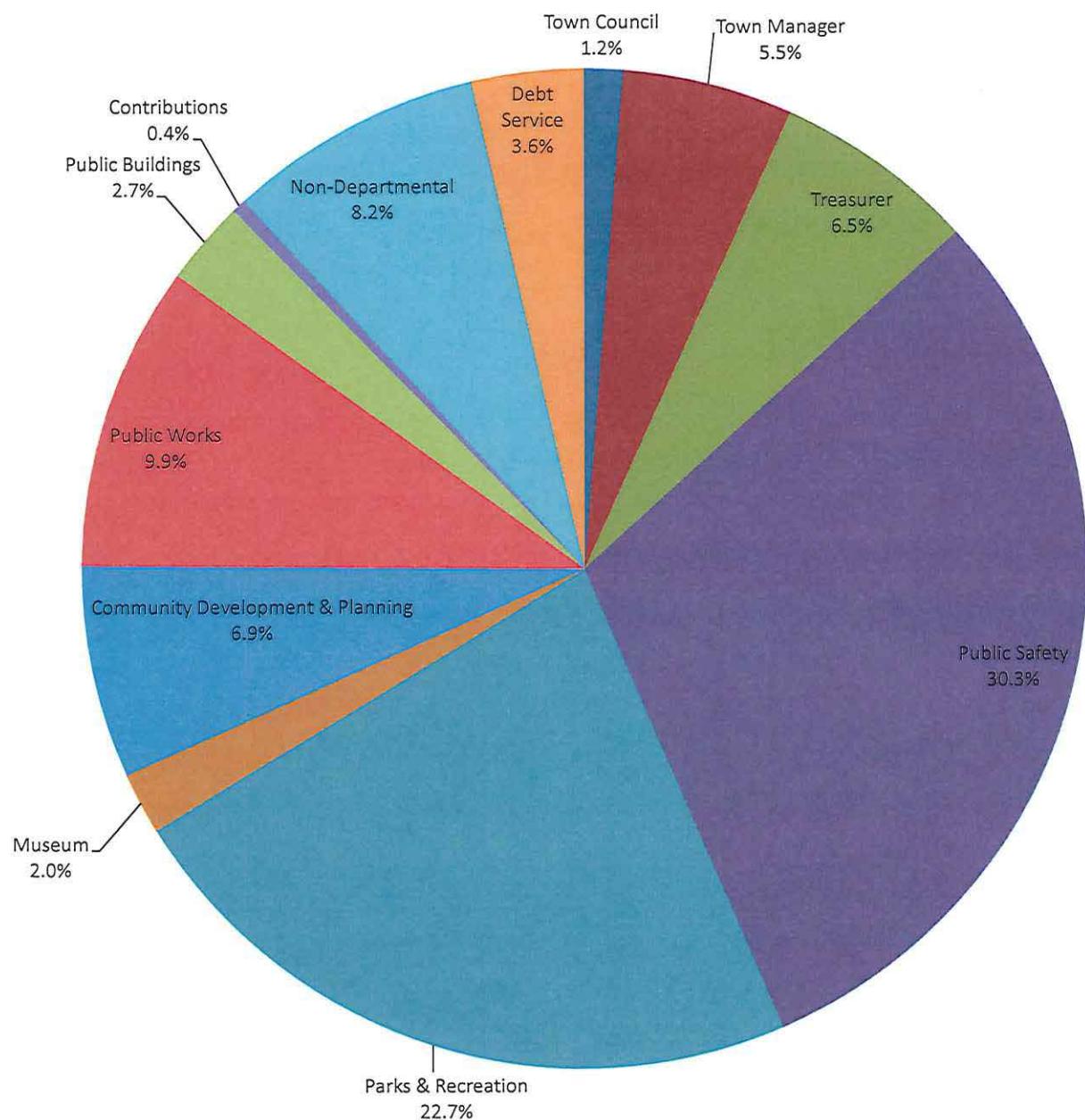
The FY25-26 budget proposal will be on Town Council's agenda at its May 6th meeting for discussion and any questions that you may have. The Town Council will hold a public hearing on the budget proposal after its May 19th Committee Meetings at 6:30 P.M. Adoption of the budget will be on the June 3rd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

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

Where The Money Comes From



Where The Money Goes



TOWN OF SMITHFIELD
FY 2026 BUDGET SUMMARY GENERAL FUND

REVENUES	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Department						
Real Property Taxes	3,383,335.00	3,461,519.59	3,466,580.00	4,563,317.94	3,918,280.00	3,994,100.00
Other Local Taxes	4,576,411.00	4,655,874.25	4,635,893.00	4,743,916.00	4,872,700.00	5,042,500.00
Licenses, permits, & fees	317,606.00	334,613.46	326,080.00	526,588.00	371,500.00	411,500.00
Fines & Costs	47,205.00	32,734.24	47,000.00	37,572.00	50,000.00	45,000.00
From Use of Money & Property	437,448.00	464,174.61	429,675.00	840,995.00	902,400.00	886,700.00
Miscellaneous Revenues	129,409.00	274,129.07	129,500.00	151,557.04	130,000.00	115,000.00
Governmental Virginia	702,080.00	863,370.98	618,654.00	673,661.73	649,169.00	659,738.00
Governmental Federal	1,784,985.00	1,058,745.71	429,344.00	5,426.00	153,000.00	153,000.00
Other financing sources	175,000.00	169,888.98	175,000.00	24,500.00	175,000.00	165,000.00
Appropriated from Reserves	-	-	-	-	-	3,507,597.00
TOTAL REVENUES	11,553,479.00	11,315,050.89	10,257,706.00	11,567,513.71	11,222,049.00	14,980,135.00
EXPENSES	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Department						
Town Council	194,333.00	223,127.52	194,623.00	178,000.69	212,425.00	186,925.00
Town Manager	552,218.00	522,345.34	676,144.00	677,171.14	799,835.00	817,910.00
Treasurer	880,159.00	727,590.42	870,938.00	915,852.64	880,428.00	991,549.00
Public Safety	3,704,055.00	3,118,264.98	3,795,077.00	2,926,163.38	4,184,628.00	4,527,444.00
Parks & Recreation	2,088,374.00	1,544,490.95	1,326,339.00	1,785,516.88	1,769,372.00	3,401,217.00
Museum	234,838.00	254,206.41	247,154.00	269,055.00	274,511.00	294,681.00
Community Development & Planning	1,720,748.73	591,291.44	680,560.00	609,693.40	1,004,981.00	1,031,094.00
Public Works	3,459,890.00	1,757,857.66	961,980.00	645,074.00	1,025,687.00	1,483,292.00
Public Buildings	802,004.00	480,797.68	714,504.00	379,016.00	455,877.00	409,752.00
Contributions	80,527.00	73,297.00	67,755.00	66,105.00	67,024.00	67,510.00
Non-Departmental	1,573,528.60	80,000.00	80,000.00	-	80,000.00	1,228,832.00
Debt Service	564,610.00	524,855.29	565,985.00	490,474.00	467,281.00	539,929.00
Contingency	-	85,761.00	85,761.00	18,456.25	91,036.00	-
TOTAL EXPENSES	15,855,285.33	9,983,895.69	10,266,800.00	8,960,578.38	11,313,085.00	14,980,135.00
NET INCOME/(LOSS)	(4,301,806.33)	1,331,155.20	(9,094.00)	2,506,935.33	(91,036.00)	-

**Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY**

	MUNIS ACCT #	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
REAL PROPERTY TAXES							
Real Estate - Current	03-100-311010-0000-30001	2,132,347.00	2,190,514.17	2,144,980.00	3,344,285.00	2,524,950.00	2,600,000.00
Real Estate - Current Tax Relief for the Elderly/Veterans	03-100-311010-0000-30001	79,029.00	91,485.48	79,000.00	-	85,000.00	85,000.00
Real Estate - Delinquent	03-100-311010-0000-30002	20,000.00	31,178.59	20,000.00	33,821.00	25,000.00	-
Public Service-Real Estate Current	03-100-311020-0000-30001	35,850.00	33,375.02	33,000.00	36,860.94	43,000.00	44,000.00
Public Service-Personal Property Current	03-100-311020-0000-30001	109.00	-	100.00	-	130.00	100.00
Personal Property - Current	03-100-311030-0000-30001	1,038,500.00	1,005,133.40	1,117,500.00	1,040,075.00	1,162,200.00	1,210,000.00
Personal Property - Delinquent	03-100-311030-0000-30002	22,500.00	49,750.25	22,000.00	47,926.00	25,000.00	-
Penalty	03-100-311060-0000-30005	40,000.00	41,743.19	38,000.00	43,125.00	38,000.00	40,000.00
Interest	03-100-311060-0000-30006	15,000.00	18,006.66	12,000.00	17,225.00	15,000.00	15,000.00
Miscellaneous Receipts Over-Short	03-100-311060-0000-30007	-	332.83	-	-	-	-
Total Real Property Taxes		3,383,335.00	3,481,519.59	3,466,580.00	4,563,317.94	3,918,280.00	3,994,100.00
OTHER LOCAL TAXES							
Sales Tax	03-100-312010-0000-30009	661,481.00	527,949.00	701,169.00	584,070.00	700,000.00	770,000.00
Utility Tax	03-100-312020-0000-31201	191,963.00	188,550.00	197,000.00	215,934.00	200,000.00	200,000.00
Consumption Tax	03-100-312020-0000-31202	50,097.00	39,777.00	51,000.00	44,007.00	50,000.00	45,000.00
Business Licenses	03-100-312030-0000-31208	440,760.00	573,858.89	450,000.00	518,278.00	515,000.00	520,000.00
Business Licenses Penalty	03-100-312030-0000-31209	4,045.00	17,091.22	3,500.00	4,927.00	5,000.00	5,000.00
Business Licenses Interest	03-100-312030-0000-31210	800.00	7,418.36	700.00	1,818.00	1,000.00	1,000.00
Peg Channel Capital Fee	03-100-312040-0000-30054	1,733.00	1,598.80	1,700.00	1,423.00	1,700.00	1,500.00
Bank Franchise Tax	03-100-312040-0000-31203	153,519.00	134,572.00	153,000.00	156,154.00	150,000.00	156,000.00
Vehicle License	03-100-312050-0000-32020	235,000.00	256,705.48	235,000.00	238,546.00	245,000.00	245,000.00
Cigarette Tax	03-100-312080-0000-31204	211,500.00	183,182.50	211,000.00	176,197.00	200,000.00	175,000.00
Transient Occupancy Tax	03-100-312101-0000-31205	260,859.00	300,327.00	260,859.00	319,334.00	325,000.00	320,000.00
Meals Tax-4.25%	03-100-312110-0000-31211	1,607,965.00	1,648,894.00	1,610,965.00	1,688,595.00	1,700,000.00	1,785,000.00
Meals Tax-2%	03-100-312110-0000-31212	756,689.00	775,950.00	760,000.00	794,633.00	780,000.00	819,000.00
Total Other Local Taxes		4,576,411.00	4,655,874.25	4,635,893.00	4,743,916.00	4,872,700.00	5,042,500.00
TOTAL LOCAL TAX REVENUE		7,959,746.00	8,117,393.84	8,102,473.00	9,307,233.94	8,790,980.00	9,036,600.00

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY

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

**Town of Smithfield
FY2026 Operating Budget
GENERAL FUND REVENUE SUMMARY**

	MUNIS ACCT #	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>GENERAL GOVERNMENT REVENUES</u>							
<u>OTHER FINANCING SOURCES</u>							
Other Financing Sources-Capital Lease Acquisition	03-100-341040-0000-39004	175,000.00	169,888.98	175,000.00	24,500.00	175,000.00	165,000.00
Bond Proceeds		-					
Total Other Financing Sources		175,000.00	169,888.98	175,000.00	24,500.00	175,000.00	165,000.00
<u>APPROPRIATED FROM RESERVES</u>							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,507,597.00
TOTAL GENERAL FUND REVENUES		11,553,479.00	11,315,050.89	10,257,706.00	11,567,513.71	11,222,049.00	14,980,135.00

Town Council

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

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

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

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

TOWN COUNCIL

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

Town Manager

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

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

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

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

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

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

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

TOWN MANAGER

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries and Wages	04-100-412010-0000-41100	287,883.00	282,899.51	301,250.00	299,379.73	317,250.00	329,570.00
Salaries-PT	04-100-412010-0000-41110	20,006.00	18,582.83	41,721.00	32,857.20	44,142.00	43,348.00
Salaries-OT	04-100-412010-0000-41120	3,060.00	1,513.17	3,000.00	2,134.16	3,000.00	3,000.00
Fica & Medicare Benefits	04-100-412010-0000-42100	24,876.00	20,735.24	27,380.00	22,597.64	28,912.00	29,799.00
VSRS	04-100-412010-0000-42200	28,381.00	27,709.74	29,430.00	29,427.72	31,216.00	32,539.00
Disability	04-100-412010-0000-42210	550.00	483.65	462.00	604.33	490.00	600.00
Health & Other	04-100-412010-0000-42300	51,282.00	46,084.54	48,421.00	58,296.76	61,506.00	54,501.00
Pre-Employment Test	04-100-412010-0000-42435	4,500.00	6,957.42	4,500.00	6,567.58	5,000.00	6,500.00
Employee Recognition	04-100-412010-0000-42440	5,000.00	4,080.40	10,000.00	2,297.48	10,000.00	10,000.00
Wellness Initiatives						8,237.00	8,237.00
Professional Services	04-100-412010-0000-43152	10,000.00	4,625.00	10,000.00	9,240.29	78,000.00	78,000.00
Maintenance Contracts	04-100-412010-0000-43320	2,000.00	2,368.80	2,000.00	3,236.86	3,000.00	3,000.00
Communications	04-100-412010-0000-45200	8,800.00	8,646.01	8,800.00	8,585.79	8,000.00	8,000.00
Insurance	04-100-412010-0000-45300	3,130.00	2,952.00	3,130.00	2,814.32	3,130.00	3,130.00
Travel & Training	04-100-412010-0000-45500	12,000.00	1,318.61	12,000.00	8,488.97	12,000.00	12,000.00
Other	04-100-412010-0000-45804	500.00	169.99	500.00	1,915.77	1,000.00	1,500.00
Dues & Subscriptions	04-100-412010-0000-45810	3,600.00	3,620.46	3,600.00	6,069.82	4,000.00	6,000.00
Supplies	04-100-412010-0000-46001	3,500.00	4,089.04	3,500.00	4,083.47	4,500.00	4,500.00
Computer & technology expenses	04-100-412010-0000-46005	1,500.00	3,946.11	5,000.00	3,385.27	5,000.00	5,000.00
Fuel Expense	04-100-412010-0000-46008	150.00	-	150.00	97.54	200.00	200.00
Auto Expense	04-100-412010-0000-46009	500.00	562.82	300.00	-	300.00	250.00
Shared Services-IT	04-100-412010-0000-46020	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00
Contingency	04-100-412010-0000-46021				18,456.25	34,952.00	42,236.00
Strategic Planning Initiatives	04-100-412010-0000-46022			50,000.00	15,612.20	50,000.00	50,000.00
Education Assistance						5,000.00	5,000.00
Capital Expenditures	04-100-412010-0000-48100	-	-	-	30,000.00	60,021.99	
- Website Redesign							
Total Town Manager		552,218.00	522,345.34	676,144.00	677,171.14	799,835.00	817,910.00

Town Treasurer

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

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

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

TREASURER

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries and Wages	04-100-412410-0000-41100	437,571.00	348,003.79	445,560.00	426,846.10	462,067.00	534,662.00
Salaries-PT	04-100-412410-0000-41110	4,860.00	-	4,860.00	-	-	-
Salaries-OT	04-100-412410-0000-41120	6,564.00	6,516.18	7,173.00	7,078.08	8,360.00	8,500.00
Fica & Medicare Benefits	04-100-412410-0000-42100	35,920.00	25,305.58	36,050.00	31,996.50	37,635.00	42,430.00
VSRS	04-100-412410-0000-42200	44,199.00	33,823.16	44,300.00	39,917.47	46,857.00	53,337.00
Disability	04-100-412410-0000-42210	527.00	225.93	550.00	1,078.00	555.00	1,000.00
Health	04-100-412410-0000-42300	77,793.00	51,499.83	81,470.00	55,732.36	59,150.00	88,120.00
Audit	04-100-412410-0000-43120	16,000.00	16,000.00	17,500.00	18,350.00	39,000.00	40,700.00
Professional Services	04-100-412410-0000-43152	-	-	-	-	-	-
Service contracts	04-100-412410-0000-43320	73,250.00	135,348.68	100,000.00	178,960.48	125,000.00	125,000.00
Data Processing	04-100-412410-0000-44100	21,000.00	20,894.04	21,000.00	44,111.52	42,000.00	42,000.00
Communications	04-100-412410-0000-45200	12,000.00	8,053.68	12,000.00	7,589.09	11,000.00	8,000.00
Insurance	04-100-412410-0000-45300	2,975.00	2,804.00	2,975.00	2,673.22	2,804.00	-
Travel & Training	04-100-412410-0000-45500	12,000.00	210.75	12,000.00	2,282.91	12,000.00	12,000.00
Other	04-100-412410-0000-45804	100.00	-	100.00	133.24	500.00	500.00
Dues & Subscriptions	04-100-412410-0000-45810	1,275.00	9,809.93	1,275.00	8,910.38	1,500.00	1,500.00
Bank Charges	04-100-412410-0000-45813	700.00	773.50	700.00	585.46	800.00	1,000.00
Cigarette Tax Stamps	04-100-412410-0000-45830	3,600.00	3,407.40	3,600.00	-	3,600.00	3,500.00
Supplies	04-100-412410-0000-46001	22,000.00	21,848.63	22,000.00	29,108.46	21,000.00	21,000.00
Credit Card Processing	04-100-412410-0000-46002	325.00	875.21	325.00	-	800.00	800.00
Computer & technology expenses	04-100-412410-0000-46005	7,500.00	5,257.83	7,500.00	689.95	5,800.00	7,500.00
ARPA Expenses	04-100-412410-0000-46019	-	1,209.70	-	-	-	-
Capital Outlay	04-100-412410-0000-48100	100,000.00	35,722.60	50,000.00	59,809.42	-	-
Total Treasurer		880,159.00	727,590.42	870,938.00	915,852.64	880,428.00	991,549.00

Public Safety

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

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

Acknowledging the importance of fostering relationships with citizens to combat crime and improve quality of life, the Department has successfully managed staffing obstacles while upholding exceptional service standards. In 2023, the Department addressed over **20435 service calls**, taking appropriate police actions in each instance. Significant figures include **2627 traffic stops, 1044 summonses issued, 1696 warnings administered, 220 arrests made both felony and misdemeanor, and over 328 investigations into various criminal offenses**. These numbers presented only reflect a portion of the hours spent while maintaining such a high degree of law enforcement presence to combat criminal activity.

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

ultimately leads to a safer community.

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
POLICE DEPARTMENT							
Salaries and Wages	04-100-431100-0000-41100	1,537,835.00	1,218,787.03	1,622,770.00	1,411,771.81	1,764,269.00	1,832,216.00
Salaries OT	04-100-431100-0000-41120	262,078.00	284,616.02	262,000.00	268,626.54	298,076.00	310,000.00
Salaries-Selective Enforcement	04-100-431100-0000-41130	19,946.00	9,125.62	19,500.00	1,479.30	19,500.00	19,000.00
Salaries-Special Events	04-100-431100-0000-41140	15,385.00	19,865.57	16,500.00	32,087.07	17,792.00	20,000.00
FTO/Shift Differential	04-100-431100-0000-41150	-	15,035.00		14,142.75	14,000.00	15,000.00
Fica & Medicare Benefits	04-100-431100-0000-42100	146,820.00	110,603.18	151,400.00	128,652.52	168,159.00	174,631.00
VSRS	04-100-431100-0000-42200	155,636.00	117,965.68	160,650.00	138,306.47	178,760.00	185,635.00
Disability	04-100-431100-0000-42210	221.00	308.02	196.00	311.80	350.00	400.00
Health Insurance	04-100-431100-0000-42300	318,178.00	221,761.16	316,131.00	220,405.57	341,353.00	383,843.00
Ins. - LODA	04-100-431100-0000-42410	16,620.00	12,954.96	16,650.00	14,940.00	16,650.00	25,200.00
Professional Services	04-100-431100-0000-43152	8,040.00	4,031.36	8,000.00	-	8,000.00	5,000.00
Service Contracts	04-100-431100-0000-43320	75,000.00	38,770.28	75,000.00	45,937.48	150,000.00	200,000.00
Community Outreach	04-100-431100-0000-43352	2,500.00	3,021.51	6,000.00	5,151.33	6,000.00	6,000.00
Investigation expenses	04-100-431100-0000-44641	2,500.00	4,202.89	4,000.00	3,473.97	7,000.00	10,000.00
Communications	04-100-431100-0000-45200	50,000.00	29,637.85	50,000.00	32,033.56	50,000.00	50,000.00
Insurance	04-100-431100-0000-45300	63,170.00	59,536.00	63,170.00	62,574.79	63,200.00	
Travel & Training	04-100-431100-0000-45500	34,000.00	14,870.79	34,000.00	36,714.93	38,000.00	45,500.00
Accreditation	04-100-431100-0000-45521	-	196.55	1,000.00	845.55		
Other	04-100-431100-0000-45804	1,840.00	697.96	1,840.00	679.43	1,800.00	1,800.00
Dues & Subscriptions	04-100-431100-0000-45810	26,200.00	54,232.47	43,700.00	46,573.60	45,600.00	45,600.00
Materials & Supplies	04-100-431100-0000-46001	25,500.00	16,897.90	25,000.00	25,284.67	25,000.00	28,000.00
Computer & Technology Expenses	04-100-431100-0000-46005	13,000.00	24,362.53	18,000.00	14,262.42	19,000.00	27,000.00
Equipment	04-100-431100-0000-46006	124,900.00	151,754.60	177,151.00	206,410.53	227,200.00	227,200.00
Gas	04-100-431100-0000-46008	50,000.00	40,143.38	50,000.00	51,938.24	45,000.00	60,000.00
Vehicle Maintenance	04-100-431100-0000-46009	32,000.00	24,158.36	30,000.00	64,120.25	30,000.00	30,000.00
Radio & Equipment repairs	04-100-431100-0000-46010	2,000.00	1,422.15	2,000.00	2,326.50	2,000.00	2,500.00
Uniforms	04-100-431100-0000-46011	24,000.00	33,064.84	32,000.00	29,837.18	31,500.00	31,500.00
Tires	04-100-431100-0000-46016	5,000.00	3,040.33	11,000.00	8,893.80	9,000.00	9,000.00
COVID-19 Expenses	04-100-431100-0000-46018	24,530.00	11,259.10	-			
ARPA Expenses	04-100-431100-0000-46019	-	-	-	-		

Capital Outlay	04-100-431100-0000-48100	175,000.00	135,644.59	175,000.00	58,381.22	175,000.00	230,000.00
Total Police Department		3,211,899.00	2,661,967.68	3,372,658.00	2,926,163.38	3,752,209.00	3,975,025.00

FIRE DEPARTMENT

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

E911 DISPATCH

E911 Dispatch shared services	04-100-432300-0000-45614	424,106.00	388,247.30	350,000.00		360,000.00	480,000.00
Total E911 Dispatch		424,106.00	388,247.30	350,000.00	-	360,000.00	480,000.00
Total Public Safety		3,704,055.00	3,118,264.98	3,795,077.00	2,926,163.38	4,184,628.00	4,527,444.00

Town of Smithfield Parks & Recreation

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



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

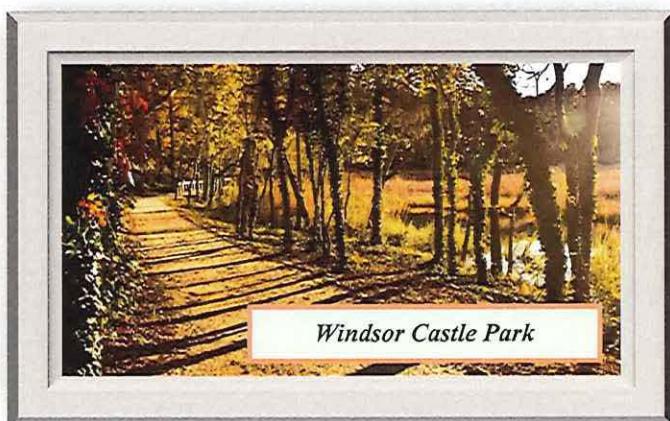
Completed Projects: In FY 25, updated all 3 projectors to new high lumen projectors, renovated the lobby with new tile, updated the Town Council audio system with new audio control board.

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



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

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

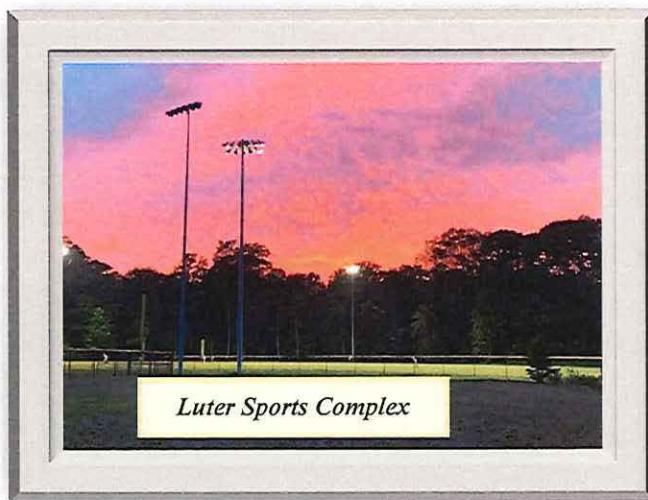


Opened in 2010, this park has 3 miles of walking trails, a fishing pier, kayak launch and kayak rentals, children's playscape and a dog park, just to mention a few of the amenities. And it is home to the Long Leaf Pine Restoration area and a Living Shoreline.

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

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

Town of Smithfield Parks & Recreation



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

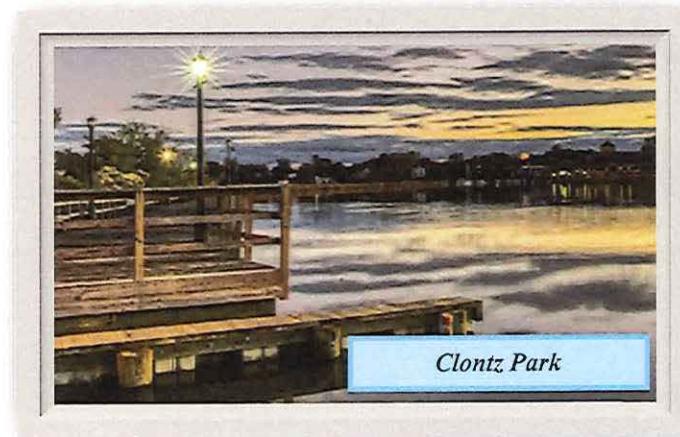
Completed Projects: In FY 25, the football field concession building, that houses bathrooms, a meeting room and of course delicious concessions was completed in November.

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

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

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

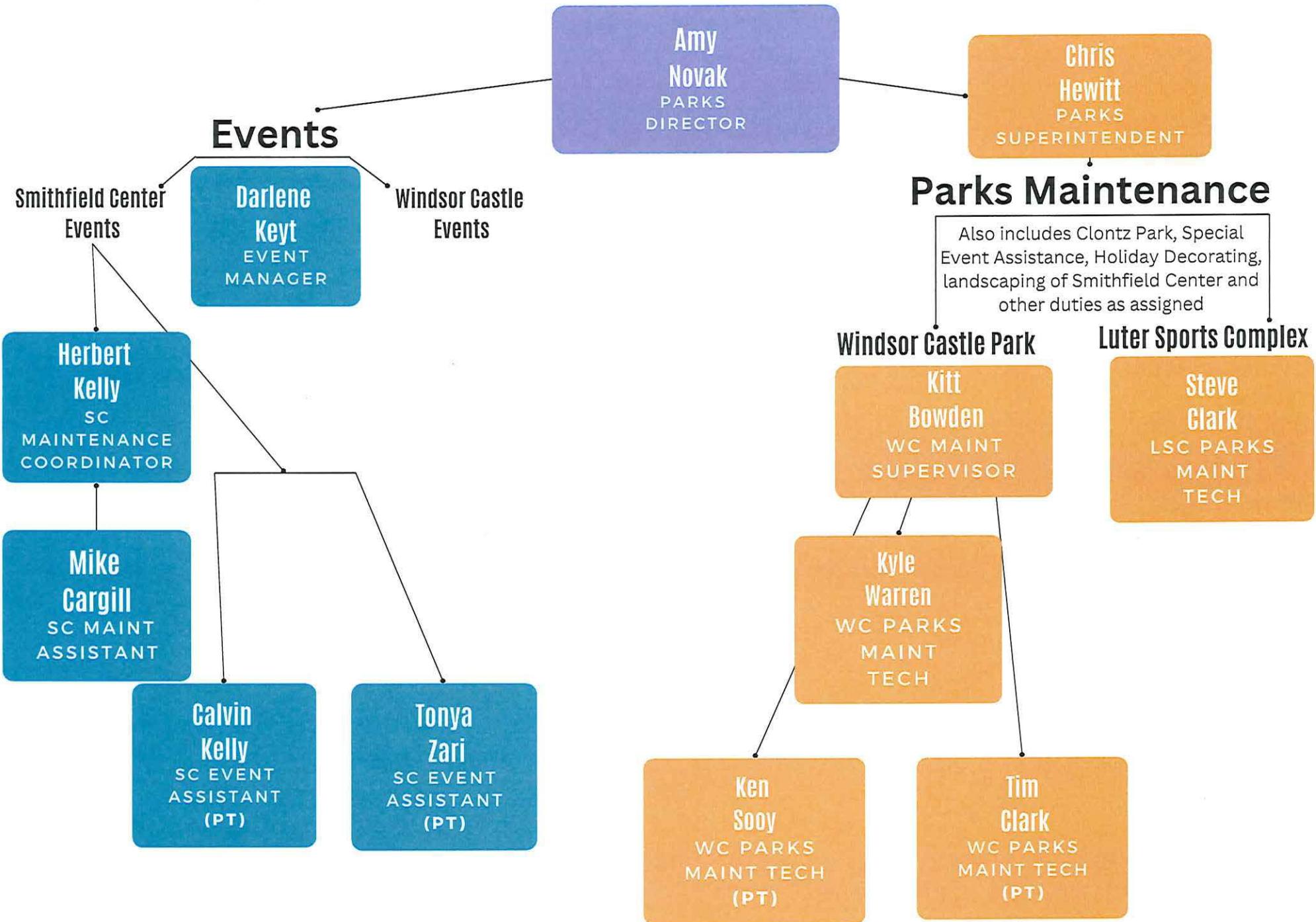
Upcoming Projects: In FY 26, we hope to have funding to add a put-in pier at the boat ramp to make putting in and taking out boats much easier and safer.



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

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

SMITHFIELD PARKS AND RECREATION FY 2025



Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
<u>Parks & Recreation</u>							
Salaries and Wages	04-100-471100-0000-41100	399,685.00	396,839.75	439,650.00	398,941.49	500,175.00	512,634.00
Salaries-PT	04-100-471100-0000-41110	75,173.00	50,607.04	77,615.00	41,469.28	87,271.00	93,235.00
Salaries-OT	04-100-471100-0000-41120	18,697.00	19,296.11	20,385.00	13,698.05	22,894.00	24,108.00
Fica & Medicare Benefits	04-100-471100-0000-42100	39,485.00	34,027.85	43,020.00	32,723.24	48,828.00	50,398.00
VSRS	04-100-471100-0000-42200	40,361.00	39,501.72	44,135.00	40,031.49	49,639.00	51,774.00
Disability	04-100-471100-0000-42210	900.00	760.20	930.00	773.46	930.00	800.00
Health	04-100-471100-0000-42300	91,877.00	91,743.07	85,436.00	78,232.74	96,757.00	120,522.00
Contracted Services	04-100-471100-0000-43320			12,000.00	18,809.84	20,000.00	20,000.00
Advertising	04-100-471100-0000-43600					35,000.00	35,000.00
Communications	04-100-471100-0000-45200	7,000.00	5,844.58	7,000.00	4,789.11	7,000.00	4,500.00
Insurance	04-100-471100-0000-45300	6,280.00	5,920.00	6,280.00	5,643.89	6,280.00	6,280.00
Travel & Training	04-100-471100-0000-45500	3,000.00	1,577.44	1,000.00	647.78	3,000.00	3,000.00
Other	04-100-471100-0000-45804	600.00	295.45	600.00	266.07	600.00	600.00
Office Supplies/Other Supplies	04-100-412100-0000-46001						4,500.00
Dues & Subscriptions	04-100-471100-0000-45810	6,000.00	8,407.26	8,000.00	9,120.18	8,000.00	6,000.00
Credit card processing expense	04-100-412100-0000-46002	5,000.00	5,785.77	5,000.00	5,186.37	5,000.00	5,000.00
Computer & Technology	04-100-471100-0000-46005		2,302.23	8,000.00	7,476.46		2,500.00
Fuel	04-100-471100-0000-46008	8,000.00	8,358.71	9,000.00	10,369.00	9,000.00	9,000.00
Uniforms	04-100-471100-0000-46011	3,000.00	2,019.03	3,000.00	2,481.46	3,000.00	3,000.00
Vehicle Maintenance	Need Account # - New Line	-	-	2,000.00	-		2,000.00
Capital Outlay	04-100-471100-0000-48100	-	-	40,000.00	73,826.00		
Total Parks & Recreation		705,058.00	673,286.21	813,051.00	744,485.91	903,374.00	954,851.00

Smithfield Center

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

Windsor Castle Park

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

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

Luter Sports Complex

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

Miscellaneous

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

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

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 2024-2025 FY, they donated over \$60,000 for exhibits and special projects.
- Average Annual Stats
 - 8,000 visitors
 - Online, outreach engagement with tens of thousands of groups and individuals
 - 100+ special events, tours and outreach programs
 - 1,700+ 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.
- **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.

2025-2026 Goals

- Install exhibits at Smithfield Riverside Hospital

- Museum exhibit improvements to include the completion of the exhibits in the Sprigg Wing with a focus on tobacco, colonial settlement, bridges and mills.
- 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 interpretation and signage for display on Main Street.

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 Isle of Wight County to assist with signage, interpretation and programming on various projects and sites including Boykin’s Tavern, Isle of Wight County Courthouse Complex, Fort Boykin, Fort Huger and Nike-Carrollton Park.
- Work with Ivy Hill Cemetery on programming, events and interpretation.

- Work with Isle of Wight County Historical Society on programming, events and interpretation of the Historic Clerk's Office.
- Continuous community engagement and educational outreach through many different programming avenues.

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

MUSEUM

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

Community Development and Planning

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

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

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Administration							
Salaries	04-100-481100-0000-41100	178,697.00	182,434.24	195,237.00	188,406.00	270,065.00	278,726.00
Salaries-OT	04-100-481100-0000-41120	1,554.00	749.84	1,560.00	1,707.00	1,656.00	1,800.00
FICA	04-100-481100-0000-42100	14,420.00	13,882.35	15,744.00	14,329.00	21,738.00	22,459.00
VSRS	04-100-481100-0000-42200	17,852.00	17,960.50	19,681.00	19,680.00	27,654.00	28,510.00
Disability	04-100-481100-0000-42210	74.00	575.86	85.00	721.00	600.00	750.00
Health	04-100-481100-0000-42300	16,850.00	16,849.44	15,782.00	13,890.00	35,227.00	28,649.00
GIS	04-100-481100-0000-43001	3,000.00	240.33	10,000.00	3,771.00	10,000.00	10,000.00
Site Plan Review	04-100-481100-0000-43141	6,000.00	46.25	6,000.00	-	15,000.00	15,000.00
Professional Services	04-100-481100-0000-43152	60,000.00	12,611.76	30,000.00	23,888.00	20,000.00	20,000.00
Shared Services-IOW Inspection Services	04-100-481100-0000-43143	-	-	-	-	75,000.00	72,500.00
Contractual	04-100-481100-0000-43320	6,000.00	2,081.77	6,000.00	1,754.00	6,000.00	6,000.00
Communications	04-100-481100-0000-45200	6,000.00	4,582.58	6,000.00	4,553.00	6,000.00	6,000.00
Insurance	04-100-481100-0000-45300	5,650.00	5,324.00	5,700.00	5,340.00	5,700.00	5,700.00
Travel & Training	04-100-481100-0000-45500	5,000.00	4,293.57	7,500.00	5,197.00	7,500.00	7,500.00
Other	04-100-481100-0000-45804	1,000.00	182.39	1,000.00	10.00	1,000.00	1,000.00
Dues & Subscriptions	04-100-481100-0000-45810	2,025.00	818.94	2,000.00	2,238.00	2,000.00	2,500.00
Materials & Supplies	04-100-481100-0000-46001	4,250.00	1,597.14	4,000.00	3,221.00	6,000.00	6,000.00
Repairs & Maintenance	04-100-481100-0000-46007	1,200.00	18.00	1,000.00	7.40	5,000.00	5,000.00
Gas	04-100-481100-0000-46008	5,000.00	7,219.48	10,000.00	-	10,000.00	10,000.00
Capital Expenditures	04-100-481100-0000-48100	-	-	-	-	-	-
Total Community Development & Planning Administration		334,572.00	271,568.44	337,289.00	288,712.40	526,140.00	528,094.00

Pinewood Heights Project

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

Community Development-Other

Hampton Roads Planning District Commission	04-100-432302-0000-45621	11,276.00	9,811.00	20,016.00	12,675.00	21,206.00	22,000.00
Tourism Bureau	04-100-432302-0000-45607	280,000.00	288,912.00	317,255.00	308,306.00	326,635.00	350,000.00
Chamber of Commerce	04-100-432302-0000-45609	6,000.00	6,000.00	6,000.00		6,000.00	6,000.00
Total Community Development Other		297,276.00	304,723.00	343,271.00	320,981.00	353,841.00	378,000.00
Total Community Planning & Development		\$ 1,720,748.73	\$ 591,291.44	\$ 680,560.00	\$ 609,693.40	\$ 1,004,981.00	\$ 1,031,094.00

Public Works

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

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

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Public Works

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Salaries	04-100-441300-0000-41100	130,848.00	115,400.69	182,355.00	132,391.00	203,558.00	212,622.00
Salaries-OT (includes special events)	04-100-441300-0000-41120	7,844.00	3,197.45	9,655.00	10,458.00	10,453.00	11,205.00
FICA	04-100-441300-0000-42100	11,096.00	5,659.33	15,365.00	10,585.00	16,286.00	17,010.00
VRS	04-100-441300-0000-42200	13,145.00	9,177.54	18,372.00	10,603.00	16,563.00	20,405.00
Disability	04-100-441300-0000-42210	266.00	13,742.19	300.00	2,204.00	1,000.00	2,500.00
Health	04-100-441300-0000-42300	25,241.00	1,746.35	30,463.00	43,989.00	31,717.00	36,550.00
GIS	04-100-441300-0000-43001	3,500.00	21,560.53	3,500.00	530.00	3,500.00	2,000.00
Site Plan Review	04-100-441300-0000-43141	3,500.00	604.67	3,500.00	590.00	5,000.00	5,000.00
Professional Services	04-100-441300-0000-43152	35,000.00	46.25	35,000.00	20,694.00	40,000.00	40,000.00
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	-	29,063.85	-		80,000.00	80,000.00
Contractual	04-100-441300-0000-43320	6,500.00	7,479.36	6,500.00	6,116.00	8,000.00	8,000.00
Trash Collection	04-100-441300-0000-43330	265,000.00	258,147.43	265,000.00	262,444.00	280,900.00	280,000.00
Street Lights	04-100-441300-0000-45101	2,500.00	10,550.20	3,000.00	898.00	3,000.00	3,000.00
Communications	04-100-441300-0000-45200	8,000.00	6,968.17	8,000.00	10,065.00	7,500.00	7,500.00
Insurance	04-100-441300-0000-45300	5,650.00	5,324.00	5,650.00	10,592.00	5,700.00	
Travel & Training	04-100-441300-0000-45500	4,500.00	2,532.22	4,500.00	2,297.00	4,500.00	5,000.00
Safety Meetings/Safety Expenses	04-100-441300-0000-45520	1,250.00	1,645.15	1,250.00	2,756.00	2,000.00	5,000.00
Accreditation	04-100-441300-0000-45521	15,000.00	4,121.36	15,000.00	-	10,000.00	10,000.00
Other	04-100-441300-0000-45804	2,500.00	1,983.03	2,500.00	2,024.00	2,500.00	2,500.00
Dues & Subscriptions	04-100-441300-0000-45810	2,050.00	1,007.07	2,050.00	664.00	2,000.00	1,500.00
Materials & Supplies	04-100-441300-0000-46001	5,000.00	1,857.95	5,000.00	2,887.00	4,500.00	5,000.00
Computer & Technology	04-100-441300-0000-46005	5,000.00	2,113.23	5,000.00	-	4,000.00	11,000.00
Repairs & Maintenance	04-100-441300-0000-46007	7,500.00	-	7,500.00	24,062.00	7,000.00	10,000.00
Gas	04-100-441300-0000-46008	5,500.00	7,826.89	5,500.00	13,068.00	8,000.00	10,000.00
Uniforms	04-100-441300-0000-46011	4,000.00	4,772.69	4,000.00	2,431.00	4,500.00	4,000.00
Litter Control Grant Expense	04-100-441300-0000-46012	3,000.00	1,814.07	3,000.00	5,856.00	2,500.00	2,500.00
COVID-19 Expenses	04-100-441300-0000-46018	-	5,055.09	-	-	-	-
ARPA Expenses	04-100-441300-0000-46019	1,620,000.00	853,666.00	-	-	-	-
Capital Expenditures	04-100-441300-0000-48100	1,141,500.00	343,404.90	195,000.00	66,870.00	211,000.00	651,000.00
Total Public Works		3,334,890.00	1,720,467.66	836,960.00	645,074.00	975,687.00	1,443,292.00

Miscellaneous Public Works

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Public Buildings

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

Contributions

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Contributions

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

Non-Departmental

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

Town of Smithfield
FY2026 Operating Budget
GENERAL FUND EXPENDITURES

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

Water Fund

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

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

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

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

Town of Smithfield
FY2026 Operating Budget
WATER FUND

6/2/2025

WATER FUND

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
WATER REVENUES							
Water Sales	03-006-342060-0000-31101	1,562,975.00	1,661,079.60	1,562,975.00	1,666,743.00	1,620,865.00	2,111,880.00
Debt Service Revenue	03-006-342060-0000-31109	259,400.00	266,915.26	259,400.00	271,363.00	266,000.00	268,000.00
Availability Fees	03-006-342060-0000-31102	163,200.00	174,080.00	175,000.00	239,520.00	175,000.00	175,000.00
Connection fees	03-006-342060-0000-31104	39,600.00	42,240.00	45,000.00	56,780.00	45,000.00	50,000.00
Miscellaneous	03-006-342060-0000-31105	-	25,390.00	-	29,849.00		
Application Fees	03-006-342060-0000-31106	10,000.00	9,039.00	10,000.00	19,494.00	10,700.00	11,000.00
Interest Revenue	03-006-342060-0000-31501	6,500.00	7,643.77	6,500.00	12,976.00	145,800.00	145,800.00
ARPA Revenue		750,000.00	809,834.32		58,852.00		
Contributions from IOW	03-006-342060-0000-31628	-	-				
Appropriated fund balance for budget-reserves	n/a	993,633.00	154,143.75	223,511.00	-	270,341.00	750,000.00
Total Water Revenues		3,785,308.00	3,205,565.70	2,282,386.00	2,355,577.00	2,533,706.00	3,511,680.00

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
WATER EXPENSES							
Salaries	04-006-442060-0000-41100	465,892.00	477,692.38	544,990.00	448,904.00	603,262.00	636,376.00
FICA	04-006-442060-0000-42100	37,272.00	34,565.35	43,600.00	34,680.00	48,261.00	50,911.00
VRS	04-006-442060-0000-42200	41,817.00	8,242.89	49,540.00	36,337.00	54,738.00	57,792.00
Health	04-006-442060-0000-42300	86,644.00	63,069.00	86,924.00	40,763.00	87,106.00	103,901.00
Audit	04-006-442060-0000-43120	7,500.00	8,000.00	8,750.00	9,175.00	8,750.00	9,000.00
Legal	04-006-442060-0000-43150	10,000.00	5,207.28	10,000.00	7,387.00	10,000.00	1,000.00
Professional Services	04-006-442060-0000-43152	32,000.00	16,220.00	32,000.00	3,037.00	32,000.00	32,000.00
Contractual	04-006-442060-0000-43320	15,000.00	11,285.03	15,000.00	19,891.00	15,000.00	15,000.00
Regional Water Supply Study	04-006-442060-0000-43998	4,283.00	4,283.00	1,283.00	4,356.00	1,283.00	5,000.00
Data Processing	04-006-442060-0000-44100	15,000.00	13,172.83	15,000.00	19,891.00	15,000.00	20,000.00
Utilities	04-006-442060-0000-45100	3,000.00	1,453.72	3,000.00	15,108.00	3,000.00	3,000.00
Communications	04-006-442060-0000-45200	12,000.00	9,985.33	12,000.00	11,369.00	12,000.00	12,000.00
Insurance	04-006-442060-0000-45300	40,000.00	37,696.00	40,000.00	48,415.00	40,000.00	40,000.00
Materials & Supplies	04-006-442060-0000-45400	150,000.00	128,242.54	140,399.00	119,662.00	140,399.00	140,000.00
Travel and Training	04-006-442060-0000-45500	5,000.00	2,817.56	5,000.00	2,432.00	5,000.00	5,000.00
Other Expense	04-006-442060-0000-45804	15,000.00	10,277.37	15,000.00	10,281.00	15,000.00	515,000.00
Dues & Subscriptions	04-006-442060-0000-45810	2,000.00	3,930.36	2,000.00	1,569.00	2,000.00	2,000.00
Bank service charges-credit card fees	04-006-442060-0000-45813	1,200.00	865.37	1,200.00	743.00	1,200.00	1,200.00
Equipment Expense	04-006-442060-0000-46006	4,000.00	-	4,000.00	-	4,000.00	4,000.00
Maintenance & Repairs	04-006-442060-0000-46007	75,000.00	100,719.16	75,000.00	116,111.00	75,207.00	75,000.00
Fuel	04-006-442060-0000-46008	20,000.00	18,585.71	20,000.00	9,421.00	20,000.00	20,000.00
Vehicle Maintenance	04-006-442060-0000-46009	4,000.00	5,128.39	4,000.00	9,251.00	4,000.00	10,000.00
Uniforms	04-006-442060-0000-46011	4,000.00	8,016.97	4,000.00	9,203.00	4,000.00	10,000.00
ARPA Capital	04-006-442060-0000-46018	920,000.00	784,341.43		445,882.00		

	MUNIS ACCOUNT NUMBER	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
RO Annual costs							
Contract Services	04-006-442061-0000-43300	15,000.00	5,445.08	15,000.00	6,099.00	15,000.00	15,000.00
Power	04-006-442061-0000-45100	115,000.00	116,229.70	115,000.00	143,043.00	115,000.00	150,000.00
HRSD	04-006-442061-0000-45102	375,000.00	435,998.04	400,000.00	429,139.00	450,000.00	500,000.00
Communication	04-006-442061-0000-45200	10,000.00	10,279.72	10,000.00	8,278.00	11,000.00	13,000.00
Supplies	04-006-442061-0000-45400	30,200.00	36,160.80	30,200.00	28,949.00	35,000.00	35,000.00
Chemicals	04-006-442061-0000-45413	100,000.00	77,519.18	150,000.00	118,361.00	150,000.00	120,000.00
Travel and training	04-006-442061-0000-45500	4,000.00	4,370.11	4,000.00	3,793.00	6,000.00	5,000.00
Miscellaneous	04-006-442061-0000-45804	500.00	242.91	500.00	78.00	500.00	500.00
Dues & Subscriptions	04-006-442061-0000-45810	2,000.00	960.00	2,000.00	5,041.00	2,000.00	2,000.00
Maintenance and Repairs	04-006-442061-0000-46007	90,000.00	68,581.85	90,000.00	74,636.00	90,000.00	120,000.00
Vehicle Maintenance	04-006-442061-0000-46009	3,000.00	3,108.45	3,000.00	965.00	3,000.00	3,000.00
ARPA Capital	04-006-442061-0000-46019	400,000.00	25,492.89	-	-	-	-
Debt Service	04-006-442060-0000-49000	330,000.00	274,579.59	330,000.00	42,028.00	330,000.00	330,000.00
Bad Debt Expense	04-006-442060-0000-49004	-	5,742.52	-	-	-	-
Depreciation Expense	04-006-442060-0000-49102	450,000.00	318,170.93	-	340,773.00	-	-
Capital Expenditures	balance sheet	485,000.00	338,245.27	-	48,825.00	125,000.00	450,000.00
Total Water Expenditures		4,380,308.00	3,474,924.71	2,282,386.00	2,673,876.00	2,533,706.00	3,511,680.00

Sewer Fund

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

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

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

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

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

Town of Smithfield
FY2026 Operating Budget
SEWER FUND

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
		Budget	Actual	Budget	Actual	Budget	Budget
SEWER REVENUES							
Sewer Charges	03-006-342070-0000-31101	730,000.00	765,888.52	730,000.00	654,254.00	778,000.00	1,490,700.00
Availability Fees	03-006-342070-0000-31102	247,200.00	263,680.00	247,200.00	360,980.00	247,200.00	247,200.00
Pro Rata Share Fees	03-006-342070-0000-31103	-	55,200.00	-	99,600.00	-	-
Connection fees	03-006-342070-0000-31104	94,800.00	101,120.00	94,800.00	139,140.00	94,800.00	95,000.00
Interest Revenue	03-006-342070-0000-31501	7,000.00	9,168.88	7,000.00	41,616.00	93,750.00	90,000.00
Sewer Compliance Fee	03-006-342070-0000-31608	408,125.00	418,418.51	408,125.00	365,520.00	408,125.00	400,000.00
ARPA Funding	03-006-342070-0000-31619	505,000.00	369,162.22	-	-	-	-
Appropriated fund balance for budget	Balance Sheet	818,010.00	75,826.05	-	-	328,301.00	-
Total Sewer Revenue		2,810,135.00	2,061,684.18	1,487,125.00	1,661,110.00	1,950,176.00	2,322,900.00

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
		Budget	Actual	Budget	Actual	Budget	Budget
		FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26
SEWER EXPENSES							
Salaries	04-006-442070-0000-41100	319,944.00	307,302.30	369,245.00	290,815.00	401,493.00	447,847.00
FICA	04-006-442070-0000-42100	25,596.00	22,025.69	29,540.00	21,521.00	32,120.00	33,509.00
VRS	04-006-442070-0000-42200	29,858.00	8,247.26	34,642.00	30,574.00	37,877.00	39,474.00
Health	04-006-442070-0000-42300	51,007.00	39,313.90	53,314.00	30,017.00	51,302.00	61,565.00
VAC Truck Repairs & Maintenance	04-006-442070-0000-43107	5,000.00	2,131.39	5,000.00	4,380.00	5,000.00	10,000.00
Audit	04-006-442070-0000-43120	7,500.00	8,000.00	8,750.00	9,175.00	8,750.00	9,000.00
Legal	04-006-442070-0000-43150	10,000.00	5,152.28	10,000.00	7,300.00	10,000.00	5,000.00
Professional Fees	04-006-442070-0000-43152	40,000.00	13,759.75	40,000.00	1,618.00	40,000.00	40,000.00
Contractual	04-006-442070-0000-43300,43320	4,500.00	3,998.36	4,500.00	4,582.00	4,500.00	5,000.00
HRPDC sewer programs	04-006-442070-0000-43997	780.00	1,170.00	780.00	788.00	780.00	1,500.00
Data Processing	04-006-442070-0000-44100	15,000.00	13,172.83	15,000.00	17,001.00	15,000.00	20,000.00
Utilities	04-006-442070-0000-45100	50,000.00	44,447.14	48,000.00	46,269.00	50,000.00	50,000.00
Communications	04-006-442070-0000-45200	13,000.00	10,159.93	13,000.00	12,085.00	13,000.00	13,000.00
SCADA Expenses	04-006-442070-0000-45204	15,000.00	-	15,000.00	-	15,000.00	15,000.00
Insurance	04-006-442070-0000-45300	19,000.00	17,908.00	19,000.00	20,081.00	19,000.00	20,000.00
Materials & Supplies	04-006-442070-0000-45400	65,000.00	41,374.49	64,000.00	40,534.00	64,000.00	65,000.00
Travel & Training	04-006-442070-0000-45500	5,000.00	2,011.40	5,000.00	842.00	5,000.00	5,000.00
Miscellaneous	04-006-442070-0000-45804	1,200.00	413.73	1,200.00	233.00	1,200.00	1,500.00
Dues & Subscriptions	04-006-442070-0000-45810	200.00	102.36	200.00	145.00	200.00	200.00
Bank charges	04-006-442070-0000-45813	50.00	-	50.00	40.00	50.00	200.00
Equipment Expense	04-006-442070-0000-46006	60,000.00	51.03	60,000.00	-	60,000.00	60,000.00
Maintenance & Repairs	04-006-442070-0000-46007	175,000.00	104,490.62	174,642.00	204,063.00	174,642.00	325,000.00
Fuel	04-006-442070-0000-46008	15,000.00	11,710.36	15,000.00	11,676.00	15,000.00	15,000.00
Vehicle Maintenance	04-006-442070-0000-46009	5,000.00	6,786.77	5,000.00	10,393.00	5,000.00	10,000.00
Uniforms	04-006-442070-0000-46011	3,500.00	4,901.52	3,500.00	5,602.00	3,500.00	7,500.00
Pump Replacement & Conditioning	04-006-442070-0000-46015	150,000.00	136,328.30	142,762.00	102,637.00	142,762.00	150,000.00
ARPA	04-006-442070-0000-46019	505,000.00	195,185.16		37,416.00		-
Debt Service	04-006-442070-0000-49000	250,000.00	149,655.31	250,000.00	6,794.00	200,000.00	200,000.00
Bad Debt Expenses	04-006-442070-0000-49006	-	2,069.78				-
Depreciation Expense	04-006-442070-0000-49102	400,000.00	492,639.38	-	436,244.00	-	82,605.00
Capital Expenditures	balance sheet	544,000.00	489,802.94	100,000.00	82,246.00	575,000.00	630,000.00
Total Sewer Expenditures		2,785,135.00	2,134,311.98	1,487,125.00	1,435,071.00	1,950,176.00	2,322,900.00

Highway Fund

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

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

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

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

Town of Smithfield
FY2026 Operating Budget
HIGHWAY FUND

Highway

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

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.

This year's budget includes a 4% salary increase for staff. These adjustments will help the Town stay competitive in an ever-changing employment environment and will help us attract and retain staff.

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 2025-2026.

Town of Smithfield
FY2026 Compensation Plan Public Safety
Effective July 1, 2025

Grade	Minimum	Midpoint	Maximum
201	\$ 51,189.00	\$ 67,825.43	\$ 84,461.85
202	\$ 54,004.40	\$ 71,555.82	\$ 89,107.25
203	\$ 56,974.64	\$ 75,491.39	\$ 94,008.15
204	\$ 61,817.48	\$ 81,908.16	\$ 101,998.84
205	\$ 65,217.44	\$ 86,413.11	\$ 107,608.78
206	\$ 73,043.54	\$ 96,782.68	\$ 120,521.83
207	\$ 91,304.42	\$ 120,978.36	\$ 150,652.29
208	\$ 102,260.95	\$ 135,495.76	\$ 168,730.57

Grade	Classification
201	Police Officer Recruit
202	Police Officer
203	Senior Police Officer
204	Master Police Officer
205	Sergeant
206	Lieutenant
207	Deputy Chief of Police
208	Chief of Police

Town of Smithfield
FY2026 General Compensation Plan
Effective July 1, 2026

Grade	Classification
100	Custodian
	Museum Docent
	Event Assistant
	Parks & Rec Helper
101	Facility Assistant
	Office Assistant
	Museum Assistant
	Parks & Grounds Attendant I
	Records Management Asst
102	Administrative Assistant
	Event Coordinator
	Deputy Clerk, Tax
	Facility Coordinator
	Parks & Grounds Attendant II
103	Utilities & Grounds Helper I
	Deputy Clerk - Water Sewer
	Deputy Clerk - Accounts Payable
	Museum Registrar
104	Utilities & Grounds Helper II
	Crew Leader - Public Works & Utilities
	Crew Leader - Parks
	Executive Assistant
105	Water Works Operator - Trainee
	Compliance Administrator
	Facilities Maintenance Technician
	Parks & Recreation Office Manager
106	Payroll Technician
	Utilities Maintenance Technician
	Codes Compliance Inspector
	Utilities Mechanic
107	Water Works Operator - Class 4
	Accreditation Manager - Public Works
	Accreditation Manager - Smithfield Police Department
	Event Manager
	Senior Maintenance Technician
	Town Clerk

Town of Smithfield
FY2026 General Compensation Plan
Effective July 1, 2026

	Water Works Operator - Class 3
108	Assistant Maintenance Supervisor
	Museum/Historic Resources Curator
	Planner I
	Senior Utilities Mechanic
	Water Works Operator - Class 2
109	Water Works Operator - Class 1
110	Planner II
111	Finance Analyst
	Parks Maintenance Supervisor
	Supervisor, Public Works
112	Deputy Treasurer
113	Water Treatment Plant Supervisor
114	Assistant Superintendent - Public Works
115	Construction Inspector
116	Museum/Historic Resources Director
	Superintendent, Parks
117	Superintendent, Public Works & Utilities
118	Transportation & Storm Water Manager
	Controller
119	
120	Director, Human Resources
	Director, Parks & Rec
	Director, Planning & Community Development
121	Director, Public Works & Utilities
122	
123	Treasurer
124	
125	Town Manager

Town of Smithfield
FY2026 General Compensation Plan
Effective July 1, 2026

Grade	Minimum	Midpoint	Maximum
100	\$ 31,200.00	\$ 41,340.00	\$ 51,480.00
101	\$ 33,696.00	\$ 44,647.20	\$ 55,598.40
102	\$ 35,465.04	\$ 46,991.18	\$ 58,517.32
103	\$ 37,326.95	\$ 49,458.21	\$ 61,589.48
104	\$ 39,286.62	\$ 52,054.77	\$ 64,822.92
105	\$ 41,349.17	\$ 54,787.65	\$ 68,226.13
106	\$ 43,520.00	\$ 57,664.00	\$ 71,808.00
107	\$ 45,804.80	\$ 60,691.36	\$ 75,577.92
108	\$ 48,209.55	\$ 63,877.65	\$ 79,545.76
109	\$ 50,740.55	\$ 67,231.23	\$ 83,721.91
110	\$ 53,404.43	\$ 70,760.87	\$ 88,117.31
111	\$ 56,208.16	\$ 74,475.82	\$ 92,743.47
112	\$ 59,159.09	\$ 78,385.80	\$ 97,612.50
113	\$ 62,264.94	\$ 82,501.05	\$ 102,737.16
114	\$ 65,533.85	\$ 86,832.36	\$ 108,130.86
115	\$ 68,974.38	\$ 91,391.06	\$ 113,807.73
116	\$ 72,595.54	\$ 96,189.09	\$ 119,782.63
117	\$ 76,406.80	\$ 101,239.01	\$ 126,071.22
118	\$ 80,418.16	\$ 106,554.06	\$ 132,689.96
119	\$ 84,640.11	\$ 112,148.15	\$ 139,656.19
120	\$ 89,083.72	\$ 118,035.93	\$ 146,988.13
121	\$ 93,760.61	\$ 124,232.81	\$ 154,705.01
122	\$ 98,683.05	\$ 130,755.04	\$ 162,827.03
123	\$ 103,863.91	\$ 137,619.67	\$ 171,375.44
124	\$ 109,316.76	\$ 144,844.71	\$ 180,372.65
125	\$ 115,055.89	\$ 152,449.05	\$ 189,842.22

Five-year Capital Improvements Plan

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

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

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

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

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

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

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

Ordinance and Resolutions

This section contains the various ordinances and resolutions that the Town Council should adopt in order to implement the 2025-2026 operating budget and the five year capital improvements plan.

These documents consist of the following:

- A Resolution Approving And Adopting The Fiscal Year 2025-2026 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, 2025, And Ending December 31, 2025
- A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2025-2026 Through 2029-2030
- 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 2025-2026 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, 2025-2026 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, 2025 and ending June 30, 2026:

A. Sums appropriated from:

Fund	Amount
General Fund Revenues	\$14,980,135.00
Water Fund Revenues	3,511,680.00
Sewer Fund Revenues	2,322,900.00
Highway Fund Revenues	1,810,574.00
<i>Total</i>	<i>\$22,625,289.00</i>

B. Sums appropriated to:

Fund	Amount
General Fund Expenditures	\$14,980,135.00
Water Fund Expenditures	3,511,680.00
Sewer Fund Expenditures	2,322,900.00
Highway Fund Expenditures	1,810,574.00
<i>Total</i>	<i>\$22,625,289.00</i>

Section 3. Said appropriations shall be in effect beginning July 1, 2025.

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: 6-3-25

A TRUE COPY, ATTEST:

Lesley M King
Town Clerk

Approved as to form:


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, 2025, And Ending June 30, 2026

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 fiscal year beginning July 1, 2025 and ending June 30, 2026, upon all real estate and improvements thereon, not exempt from local taxation, there shall be a tax of No Dollars and Sixteen Cents (\$0.16) for every One Hundred Dollars (\$100.00) of the assessed value.

B. Public Service Corporations

For the calendar year beginning January 1, 2025 and ending December 31, 2025, 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, 2025 and ending December 31, 2025, 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, 2025 and ending December 31, 2025, 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.

E. Machinery and Tools

For the calendar year beginning January 1, 2025 and ending December 31, 2025, 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 fiscal year beginning July 1, 2025 and ending June 30, 2026, 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, 2025 and ending June 30, 2026, 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, 2025 and ending June 30, 2026, the meals tax rate shall be 6.25%.

I. Transient Occupancy Tax

For the fiscal year beginning July 1, 2025 and ending June 30, 2026, the transient occupancy tax shall be 6%.

J. Trash Collection Fee

For the fiscal year beginning July 1, 2025 and ending June 30, 2026, the trash collection fee shall be \$87.12 per year per residence.

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, 2025. 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.

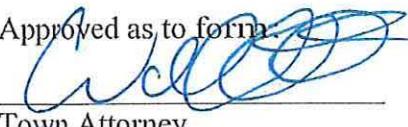
Section 4. Effective Date

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

Adopted: 6-3-2025

A TRUE COPY, ATTEST:

Lesley King
Town Clerk

Approved as to form

Town Attorney

RESOLUTION

A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2025-2026 Through 2029-2030

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 2026-30*.

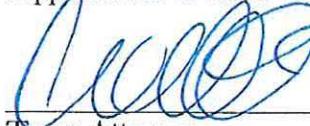
Section 2. This resolution shall be in effect on and after its adoption.

Adopted: 6-3-2025

A TRUE COPY, ATTEST:

Jesley 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 and sewer rates to be in effect on and after July 1, 2025.

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 \$4,900 shall be charged for residential connections to water mains.

(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	\$4,900
3/4	700.00	7,400
1	1,200.00	12,300
1½	2,000.00	21,500
2	4,000.00	39,200
3	8,000.00	78,400
4	14,000.00	122,500
6	31,000.00	245,000

For connections to sewer mains:

<u>Water Meter Size (inches)</u>	<u>Connection Fee</u>	<u>Availability Fees</u>
5/8	\$1,580	\$5,400
3/4	2,250	7,600
1	4,000	12,000
1½	8,000	20,300
2	15,000	36,200
3	35,000	71,400
4	62,000	111,000
6	139,000	221,000

(c) Upon payment of the connection charge and availability fee, the Town will authorize the contractor to connect to the existing main under Town Inspection, and after Town approval, provide water service to the property. 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 the owner's/contractor's/developer'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 approved 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 \$8.50 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 \$9.35 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 date specified on the bill.

- (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.
- (i) The following service charges for sewer shall be charged by the town:
 - (1) For service rendered within corporate limits: The bimonthly rate for sewer customers shall be \$6.00 per 1,000 gallons for all sewer used during the bimonthly billing period in addition to the \$18.62 sewer compliance fee.
 - (2) For service rendered outside corporate limits: The bimonthly rate for water customers shall be \$6.60 per 1,000 gallons for all sewer used during the bimonthly billing period in addition to the \$18.62 sewer compliance fee.

Sec. 82-36. Discontinuance of service.

- (b) Water service discontinued pursuant to this section shall not be reinstated until all delinquent water and sewer bills have been paid or put on a payment plan. Services that have been discontinued will be assessed a \$50.00 service charge, and this must be paid before reinstatement. Payment plans: $\frac{1}{2}$ of the total bill must be paid up front, the remaining $\frac{1}{2}$ will be put on the payment plan.

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: 6-3-2025

A TRUE COPY, ATTEST:

Lesley King
Town Clerk