Town of Smithfield
Financial Statements
as of October 31, 2025

TOWN OF SMITHFIELD

FY 2026 ADOPTED BUDGET SUMMARY GENERAL FUND

Preliminary

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

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

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY
Preliminary

GENERAL GOVERNMENT REVENUES

REAL PROPERTY TAXES

	MUNIS ACCT #	FY 2025-26 Approved Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
Real Estate - Current	03-100-311010-0000-30001	2,600,000.00			1	2,600,000.00	0.00%
Real Estate - Current Tax Relief for the Elderly/Veterans	03-100-311010-0000-30001	85,000.00			1	85,000.00	0.00%
Real Estate - Delinquent	03-100-311010-0000-30002	-		24,773.31	1	(24,773.31)	0.00%
Public Service-Real Estate Current	03-100-311020-0000-30001	44,000.00				44,000.00	0.00%
Public Service-Personal Property Current	03-100-311020-0000-30001	100.00				100.00	0.00%
Personal Property - Current	03-100-311030-0000-30001	1,210,000.00			2	1,210,000.00	0.00%
Personal Property - Delinquent	03-100-311030-0000-30002	-		50,728.82	2	(50,728.82)	0.00%
Penalty	03-100-311060-0000-30005	40,000.00		11,783.98		28,216.02	29.46%
Interest	03-100-311060-0000-30006	15,000.00		12,190.68		2,809.32	81.27%
Miscellaneous Receipts Over-Short	03-100-311060-0000-30007	-		3.55		(3.55)	0.00%
Total Real Property Taxes		3,994,100.00		99,480.34		3,894,619.66	2.49%

OTHER LOCAL TAXES

	MUNIS ACCT #	FY 2025-26 Approved Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
Sales Tax	03-100-312010-0000-30009	770,000.00		56,047.01	3	713,952.99	7.28%
Utility Tax	03-100-312020-0000-31201	200,000.00		50,485.10	4	149,514.90	25.24%
Consumption Tax	03-100-312020-0000-31202	45,000.00		10,098.65	4	34,901.35	22.44%
Business Licenses	03-100-312030-0000-31208	520,000.00		77,559.51	5	442,440.49	14.92%
Business Licenses Penalty	03-100-312030-0000-31209	5,000.00		5,504.67		(504.67)	110.09%
Business Licenses Interest	03-100-312030-0000-31210	1,000.00		2,810.24		(1,810.24)	281.02%
Peg Channel Capital Fee	03-100-312040-0000-30054	1,500.00		295.50		1,204.50	19.70%
Bank Franchise Tax	03-100-312040-0000-31203	156,000.00		-	6	156,000.00	0.00%
Vehicle License	03-100-312050-0000-32020	245,000.00		23,053.49	7	221,946.51	9.41%
Cigarette Tax	03-100-312080-0000-31204	175,000.00		63,440.60	8	111,559.40	36.25%
Transient Occupancy Tax	03-100-312101-0000-31205	320,000.00		76,916.82	9	243,083.18	24.04%
Meals Tax-4.25%	03-100-312110-0000-31211	1,785,000.00		418,115.04	10	1,366,884.96	23.42%
Meals Tax-2%	03-100-312110-0000-31212	819,000.00		196,760.02	10	622,239.98	24.02%
Total Other Local Taxes		5,042,500.00		981,086.65		4,061,413.35	19.46%

TOTAL LOCAL TAX REVENUE		9,036,600.00		1,080,566.99		7,956,033.01	11.96%

PERMITS, FEES & LICENSES

	MUNIS ACCT #	FY 2025-26 Approved Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
Permits & Other Licenses	03-100-313030-0000-30018-multiple accts	50,000.00		10,180.00	11	39,820.00	20.36%
Inspection Fees/Reinspection Fees-Subdivision	03-100-313030-0000-30030/30039	70,000.00		8,850.00	12	61,150.00	12.64%
Administrative Collection Fees-DMV Stops	03-100-311070-0000-31307	12,000.00		3,810.00		8,190.00	31.75%
Refuse Collection Fee	03-100-313030-0000-30038	275,000.00		6,141.96	13	268,858.04	2.23%
WC Dog Park Registration Fees	03-100-313030-0000-30043	-		-		-	0.00%
Consultant Review Fees	03-100-313030-0000-30028	4,500.00		5,450.00	14	(950.00)	121.11%
Total Permits, Fees & Licenses		411,500.00		34,431.96		377,068.04	8.37%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY
Preliminary

	MUNIS ACCT #	FY 2025-26 Approved Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
GENERAL GOVERNMENT REVENUES							
FINES & FORFEITURES							
Fines & Costs	03-100-314010-0000-30055, 30058	45,000.00		4,894.59	15	40,105.41	10.88%
Total Fines & Forfeitures		45,000.00		4,894.59		40,105.41	10.88%
REVENUE FROM USE OF MONEY & PROPERTY							
General Fund Interest	03-100-315010-0000-31501	475,000.00		265,593.07	16	209,406.93	55.91%
Rentals	03-100-315020-0000-30110	65,000.00		20,969.96	17	44,030.04	32.26%
Smithfield Center Rentals	03-100-315020-0000-30111	190,000.00		50,333.80	17	139,666.20	26.49%
Windsor Castle Revenue (includes Manor House, Park Impa	03-100-315020-0000-30119	75,000.00		41,624.52	17	55,826.93	55.50%
Sports Complex Rentals	03-100-315020-0000-30120	33,000.00		1,712.50	17	31,287.50	5.19%
Kayak Rentals	03-100-315020-0000-30015	7,500.00			18	8,663.36	0.00%
Special Events	03-100-315020-0000-30013, 30014	20,000.00		15,262.00		4,738.00	76.31%
Fingerprinting Fees	03-100-318990-0000-30048	100.00		140.00		(40.00)	140.00%
Grass Cutting Reimbursement	03-100-318990-0000-30053	-		382.11		(382.11)	0.00%
Museum Admissions	03-100-315020-0000-30115	8,000.00		4,060.00	19	3,940.00	50.75%
Museum Gift Shop Sales	03-100-318990-0000-30016	12,000.00		5,401.37	19	6,598.63	45.01%
Museum Programs/Lecture Fees	03-100-318990-0000-30017	600.00		50.00	19	550.00	8.33%
Lease of Land	03-100-315020-0000-30017	500.00				500.00	0.00%
Total Revenue from use of money and property		886,700.00		405,529.33		504,785.48	45.73%
MISCELLANEOUS							
Other Revenue	03-100-318990-0000-31105, Multiple	4,000.00		8,730.18	20	(4,730.18)	218.25%
Virginia Municipal Group Safety Grant	03-100-318990-0000-31110	4,000.00		1,825.90		2,174.10	45.65%
Miscellaneous Contributions	03-100-318990-0000-31621	-				-	0.00%
Public Safety Contribution	03-100-318990-0000-31622	-				-	0.00%
Contributions - Historic Smfd	03-100-318990-0000-31624	-				-	0.00%
Windsor Castle	03-100-318990-0000-31626	-				-	0.00%
Contributions-Museum	03-100-318990-0000-31632	92,000.00		76,271.97		15,728.03	82.90%
Contributions-Public Ball Fields	03-100-318990-0000-31635	15,000.00		60,000.00		(45,000.00)	400.00%
Insurance Recoveries	03-100-341010-0000-31599, 31603	-		3,746.86	21	(3,746.86)	0.00%
Sale of Land	03-100-341020-0000-31404	-			22	-	0.00%
Sale of Equipment/Buildings	03-100-341020-0000-31405	-		2,915.80	23	(2,915.80)	0.00%
Total Miscellaneous Revenue		115,000.00		153,490.71		(38,490.71)	133.47%
REVENUE FROM THE COMMONWEALTH							
Law Enforcement	03-100-322010-0000-34011	215,179.00		53,796.00	24	161,383.00	25.00%
Litter Control Grant	03-100-322010-0000-34010	4,000.00				4,000.00	0.00%
Asset Forfeiture	03-100-322010-0000-34007	-	-			-	0.00%
Communications Tax	03-100-322010-0000-34008	150,000.00		26,066.21	25	123,933.79	17.38%
Rolling Stock	03-100-322010-0000-34001	45.00		37.64		7.36	83.64%
Rental Tax	03-100-322010-0000-34002	6,800.00		4,685.95		2,114.05	68.91%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND REVENUE SUMMARY
Preliminary

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

REVENUE FROM THE FEDERAL GOVERNMENT

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

OTHER FINANCING SOURCES

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

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

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

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

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

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

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

TOWN COUNCIL

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

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

TOWN MANAGER

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

Town of Smithfield
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Preliminary

TREASURER

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

Town of Smithfield
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PUBLIC SAFETY

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

Town of Smithfield
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PUBLIC SAFETY

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

FIRE DEPARTMENT

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

E911 DISPATCH

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

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Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES
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PARKS & RECREATION

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

Parks & Recreation

Salaries and Wages	04-100-471100-0000-41100	512,634.00		144,804.59	29	367,829.41	28.25%
Salaries-PT	04-100-471100-0000-41110	93,235.00		17,885.92	29	75,349.08	19.18%
Salaries-OT	04-100-471100-0000-41120, 41115	24,108.00		4,661.91	29	19,446.09	19.34%
Fica & Medicare Benefits	04-100-471100-0000-42100	50,398.00		12,050.52	29	38,347.48	23.91%
VSRS	04-100-471100-0000-42200	51,774.00		14,023.85		37,750.15	27.09%
Disability	04-100-471100-0000-42210	800.00		274.70		525.30	34.34%
Health	04-100-471100-0000-42300	120,522.00		36,990.72	29	83,531.28	30.69%
ARPA Payroll	04-100-471100-0000-46023	-			29	-	0.00%
Contracted Services	04-100-471100-0000-43300	20,000.00		5,444.21		14,555.79	27.22%
Advertising	04-100-471100-0000-43600	35,000.00		13,745.00		21,255.00	39.27%
Communications	04-100-471100-0000-45200	4,500.00		1,224.32		3,275.68	27.21%
Insurance	04-100-471100-0000-45300	6,280.00			30	6,280.00	0.00%
Travel & Training	04-100-471100-0000-45500	3,000.00		222.63		2,777.37	7.42%
Other	04-100-471100-0000-45804	600.00				600.00	0.00%
Dues & Subscriptions	04-100-471100-0000-45810	6,000.00		3,608.48	31	2,391.52	60.14%
Office Supplies	04-100-471100-0000-46001	4,500.00		865.81		3,634.19	19.24%
Credit card processing expense	04-100-471100-0000-46002	5,000.00		2,291.74	39	2,708.26	45.83%
Computer & technology expenses	04-100-471100-0000-46005	2,500.00		1,272.08	40	1,227.92	50.88%
Fuel	04-100-471100-0000-46008	9,000.00		3,748.25		5,251.75	41.65%
Uniforms	04-100-471100-0000-46011	3,000.00		2,196.15		803.85	73.21%
Vehicle Maintenance	04-100-471100-0000-46009	2,000.00		10,724.51		(8,724.51)	536.23%
ARPA Fund Capital	04-100-471100-0000-48102	-				-	0.00%
Capital Outlay	04-100-471100-0000-48100	-				-	0.00%
Total Parks & Recreation		954,851.00	-	276,035.39		678,815.61	28.91%

Smithfield Center

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

Town of Smithfield
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PARKS & RECREATION

	MUNIS ACCOUNT NUMBER	FY 2025-26 Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
Kitchen Supplies	04-100-412100-0000-44000	3,000.00		452.94		2,547.06	15.10%
Food Service & Beverage Supplies	04-100-412100-0000-44001	5,000.00		458.74		4,541.26	9.17%
AV Supplies	04-100-412100-0000-44002	-				-	0.00%
Utilities	04-100-412100-0000-45100	23,000.00		5,891.09		17,108.91	25.61%
Communications	04-100-412100-0000-45200	8,500.00		3,441.08		5,058.92	40.48%
Insurance	04-100-412100-0000-45300	6,680.00			30	6,680.00	0.00%
Refund event deposits	04-100-412100-0000-45899	4,000.00		5,000.00		(1,000.00)	125.00%
Office Supplies/Other Supplies	04-100-412100-0000-46001	-				-	0.00%
Computer & technology expenses	04-100-412100-0000-46005	5,000.00		948.00	40	4,052.00	18.96%
Equipment	04-100-412100-0000-46006	10,000.00				10,000.00	0.00%
Repairs & Maintenance	04-100-412100-0000-46007	55,000.00		14,173.31	42	40,826.69	25.77%
ARPA Expenses	04-100-412100-0000-46019	-			43	-	0.00%
Capital Outlay	04-100-412100-0000-48100	-		-		-	0.00%
Total Smithfield Center		141,580.00	-	37,243.87		104,336.13	26.31%

Windsor Castle Park

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

Windsor Castle Manor House

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

Town of Smithfield
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PARKS & RECREATION

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

Luter Sports Complex

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

Miscellaneous

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

Town of Smithfield
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PARKS & RECREATION

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

Town of Smithfield
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GENERAL FUND EXPENDITURES
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MUSEUM

	MUNIS ACCOUNT NUMBER	FY 2025-26 Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
Salaries	04-100-472200-0000-41100	143,491.00		55,830.64	29	87,660.36	38.91%
Salaries-Part Time	04-100-472200-0000-41110	57,775.00		12,525.25	29	45,249.75	21.68%
FICA	04-100-472200-0000-42100	16,102.00		5,123.73	29	10,978.27	31.82%
VSRS	04-100-472200-0000-42200	14,418.00		5,653.90		8,764.10	39.21%
Disability	04-100-472200-0000-42210	500.00		157.57		342.43	31.51%
Health	04-100-472200-0000-42300	19,100.00		9,549.60		9,550.40	50.00%
ARPA Payroll	04-100-472200-0000-46023	-			29	-	0.00%
Operating expenses							
Contracted services	04-100-472200-0000-43300	3,400.00		456.80		2,943.20	13.44%
Advertisinig	04-100-472200-0000-43600	1,500.00		324.32		1,175.68	21.62%
Communications	04-100-472200-0000-45200	725.00		958.52		(233.52)	132.21%
Insurance	04-100-472200-0000-45300	2,430.00			30	2,430.00	0.00%
Travel/Training	04-100-472200-0000-45500	500.00		108.29		391.71	21.66%
Dues & Subscriptions	04-100-472200-0000-45810	800.00		360.00	31	440.00	45.00%
Supplies	04-100-472200-0000-46001	11,000.00		894.40		10,105.60	8.13%
Computer and Technology	04-100-472200-0000-46005	2,140.00				2,140.00	0.00%
ARPA	04-100-472200-0000-46019	-				-	0.00%
Gift Shop-to be funded by gift shop proceeds							
Sales & Use Tax	04-100-472200-0000-43100	1,000.00		441.82		558.18	44.18%
Credit card processing fees	04-100-472200-0000-46002	800.00		471.89		328.11	58.99%
Programming/Exhibits	04-100-472200-0000-46025	-				-	0.00%
Riverside Exhibit - Reimbursement Grant	04-100-472200-0000-46026	-		240.00		(240.00)	0.00%
Gift Shop expenses	04-100-472200-0000-46014	9,000.00		7,160.13	52	1,839.87	79.56%
Total Museum		284,681.00	-	100,256.86		184,424.14	35.22%
Museum Contributions							
Isle of Wight County-Museum Maintenance	04-100-432301-0000-45635	10,000.00		$ -		10,000.00	0.00%
Total Museum Contributions		10,000.00		-		10,000.00	0.00%
TOTAL MUSEUM		294,681.00		100,256.86		194,424.14	34.02%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

Community Development & Planning

	MUNIS ACCOUNT NUMBER	FY 2025-26 Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
Administration							
Salaries	04-100-481100-0000-41100	278,726.00		69,453.36	29	209,272.64	24.92%
Salaries-OT	04-100-481100-0000-41120	1,800.00		2,787.48	29	(987.48)	154.86%
FICA	04-100-481100-0000-42100	22,459.00		5,438.80	29	17,020.20	24.22%
VSRS	04-100-481100-0000-42200	28,510.00		8,362.94		20,147.06	29.33%
Disability	04-100-481100-0000-42210	750.00		315.34		434.66	42.05%
Health	04-100-481100-0000-42300	28,649.00		9,745.80	29	18,903.20	34.02%
ARPA Payroll	04-100-481100-0000-46023	-				-	0.00%
GIS	04-100-481100-0000-43001	10,000.00				10,000.00	0.00%
Site Plan Review	04-100-481100-0000-43141	15,000.00				15,000.00	0.00%
Professional Services	04-100-481100-0000-43152	20,000.00		1,281.00		18,719.00	6.41%
Shared Services-IOW Inspection Services	04-100-441300-0000-43143	72,500.00				72,500.00	0.00%
Contractual	04-100-481100-0000-43320	6,000.00		679.64		5,320.36	11.33%
Communications	04-100-481100-0000-45200	6,000.00		1,639.71		4,360.29	27.33%
Insurance	04-100-481100-0000-45300	5,700.00			30	5,700.00	0.00%
Travel & Training	04-100-481100-0000-45500	7,500.00		6,437.93		1,062.07	85.84%
Other	04-100-481100-0000-45804	1,000.00				1,000.00	0.00%
Dues & Subscriptions	04-100-481100-0000-45810	2,500.00		711.85	31	1,788.15	28.47%
Materials & Supplies	04-100-481100-0000-46001	6,000.00		207.48		5,792.52	3.46%
Repairs & Maintenance	04-100-481100-0000-46007	5,000.00				5,000.00	0.00%
Gas	04-100-481100-0000-46008	10,000.00		166.09		9,833.91	1.66%
Uniforms	04-100-481100-0000-46011	-				-	0.00%
ARPA	04-100-481100-0000-46019	-				-	0.00%
Capital Expenditures	04-100-481100-0000-48100	-				-	0.00%
Total Community Development & Planning Administration		528,094.00	-	107,227.42		420,866.58	20.30%

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

Community Development-Other

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

Community Development & Planning

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

Total Community Planning & Development		1,031,094.00	-	123,790.42		907,303.58	12.01%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

Public Works

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

Miscellaneous Public Works

Waterworks Dam -professional fees	04-100-471350-0000-43152	40,000.00				40,000.00	0.00%
Waterworks Dam - repairs & Maint	04-100-471350-0000-46007	-				-	
Waterworks Dam-(decomission?)		-				-	0.00%
Total Miscellaneous Public Works		40,000.00		-		40,000.00	0.00%
Total Public Works Expenses		1,483,292.00	-	338,236.88		1,145,055.12	22.80%

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

Public Buildings

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

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

Contributions

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

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES
Preliminary

Non-Departmental

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

Town of Smithfield
FY2026 Adopted Operating Budget
GENERAL FUND EXPENDITURES

Debt Service

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

Town of Smithfield
GENERAL FUND
FY2025-26 CAPITAL BUDGET

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

Town of Smithfield
GENERAL FUND
FY2025-26 CAPITAL BUDGET

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

Town of Smithfield
FY2026 Adopted Operating Budget
HIGHWAY FUND
Preliminary

Highway

	MUNIS ACCOUNT NUMBER	FY 2025-26 Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Buget to Actual	Variance %
HIGHWAY REVENUES							
Interest Income	03-204-341200-0000-31501	500.00		53.08		446.92	10.62%
Revenue - Commwlth of VA	03-204-341200-0000-34060	1,810,074.00		441,535.42	1	1,368,538.58	24.39%
Carryforward from prior years	N/A	-			2	-	
Total Highway Fund Revenue		1,810,574.00	-	441,588.50		1,368,985.50	24.39%

	MUNIS ACCOUNT NUMBER	FY 2025-26 Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
HIGHWAY EXPENSES							
Salaries	04-204-441200-0000-41100	373,421.00		91,068.70	3	282,352.30	24.39%
FICA	04-204-441200-0000-42100	28,517.00		6,709.37	3	21,807.63	23.53%
VRS	04-204-441200-0000-42200	34,284.00		7,211.27		27,072.73	21.03%
Health	04-204-441200-0000-42300	60,444.00		14,880.20		45,563.80	24.62%
Maintenance	04-204-441200-0000-43104	973,908.00	(31,000.00)	242,718.01	4	700,189.99	25.74%
Grass	04-204-441200-0000-43105	110,000.00		19,807.39	5	90,192.61	18.01%
VAC Truck Repairs	04-204-441200-0000-43107	5,000.00		3,051.89		1,948.11	61.04%
Professional services	04-204-441200-0000-43152	15,000.00		4,792.80		10,207.20	31.95%
Stormwater Management Program (regional)	04-204-441200-0000-43999	5,000.00		3,383.00		1,617.00	67.66%
Street Lights	04-204-441200-0000-45101	135,000.00		55,242.64	6	79,757.36	40.92%
Insurance	04-204-441200-0000-45300	-			7	-	
Bank Charges	04-204-441200-0000-45813	-				-	0.00%
Fuel	04-204-441200-0000-46008	20,000.00		4,828.46		15,171.54	24.14%
Vehicle Maintenance	04-204-441200-0000-46009	20,000.00		2,095.77	8	17,904.23	10.48%
Uniforms	04-204-441200-0000-46011	5,000.00		1,471.73		3,528.27	29.43%
ARPA	04-204-441200-0000-48102					-	0.00%
Capital Outlay	04-204-441200-0000-48100	25,000.00	31,000.00	3,153.79	9	52,846.21	0.00%
Carryforward to next year	N/A	-				-	0.00%
Total Highway Fund Expense		1,810,574.00	-	460,415.02		1,350,158.98	25.43%

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

Town of Smithfield
HIGHWAY FUND
FY2025-26 CAPITAL BUDGET

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

ARPA

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

Town of Smithfield
FY2026 Adopted Operating Budget
SEWER FUND
Preliminary

SEWER FUND

	MUNIS ACCOUNT NUMBER	FY 2025-26 Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
SEWER REVENUES							
Sewer Charges	03-006-342070-0000-31101	1,490,700.00		326,803.32	1	1,163,896.68	21.92%
Availability Fees	03-006-342070-0000-31102	247,200.00		143,240.00	2	103,960.00	57.94%
Pro Rata Share Fees	03-006-342070-0000-31103	-		2,400.00	3	2,400.00	0.00%
Connection fees	03-006-342070-0000-31104	95,000.00		61,110.00	4	33,890.00	64.33%
Miscellaneous Revenue	03-006-342070-0000-31105	-				-	0.00%
Interest Revenue	03-006-342070-0000-31501	90,000.00		63,489.05		26,510.95	70.54%
Sewer Compliance Fee	03-006-342070-0000-31608	400,000.00		98,164.64	5	301,835.36	24.54%
ARPA Funding	03-006-342070-0000-31619	-				-	0.00%
Appropriated fund balance for budget	Balance Sheet	-				-	0.00%
Total Sewer Revenue		2,322,900.00	0.00	695,207.01		1,632,492.99	29.93%

	MUNIS ACCOUNT NUMBER	FY 2025-26 Budget	Budget Transfers & Rollovers	Actual 10/31/2025	Notes	Budget to Actual	Variance %
SEWER EXPENSES							
Salaries	04-006-442070-0000-41100	447,847.00		104,611.54	7	343,235.46	23.36%
FICA	04-006-442070-0000-42100	33,509.00		7,719.33	7	25,789.67	23.04%
VRS	04-006-442070-0000-42200	39,474.00		9,863.05	7	29,610.95	24.99%
Health	04-006-442070-0000-42300	61,565.00		20,179.24	7	41,385.76	32.78%
VAC Truck Repairs & Maintenance	04-006-442070-0000-43107	10,000.00		9,155.73		844.27	91.56%
Audit	04-006-442070-0000-43120	9,000.00				9,000.00	0.00%
Legal	04-006-442070-0000-43150	5,000.00		1,870.00		3,130.00	37.40%
Professional Fees	04-006-442070-0000-43152	40,000.00		16,180.62		23,819.38	40.45%
Contractual	04-006-442070-0000-43300,43320	5,000.00		863.25		4,136.75	17.27%
HRPDC sewer programs	04-006-442070-0000-43997	1,500.00		1,233.00	8	267.00	82.20%
Data Processing	04-006-442070-0000-44100	20,000.00		2,323.31		17,676.69	11.62%
Utilities	04-006-442070-0000-45100	50,000.00		10,404.73		39,595.27	20.81%
Communications	04-006-442070-0000-45200	13,000.00		4,087.69		8,912.31	31.44%
SCADA Expenses	04-006-442070-0000-45204	15,000.00				15,000.00	0.00%
Insurance	04-006-442070-0000-45300	20,000.00			9	20,000.00	0.00%
Materials & Supplies	04-006-442070-0000-45400, 46001	65,000.00		12,398.22		52,601.78	19.07%
Travel & Training	04-006-442070-0000-45500	5,000.00				5,000.00	0.00%

Town of Smithfield
FY2026 Adopted Operating Budget
SEWER FUND
Preliminary

SEWER FUND

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

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

Town of Smithfield
FY2026 Adopted Operating Budget
WATER FUND
Preliminary

11/10/2025

WATER FUND

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

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

Town of Smithfield
FY2026 Adopted Operating Budget
WATER FUND
Preliminary

WATER FUND

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

Town of Smithfield
FY2026 Adopted Operating Budget
WATER FUND
Preliminary

11/10/2025

WATER FUND

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

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

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

Town of Smithfield
SEWER AND WATER
FY20245-26 CAPITAL BUDGET

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

Town of Smithfield
SEWER AND WATER
FY2025-26 CAPITAL BUDGET

UTILITY ARPA EXPENSES

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