



June 18, 2015

TO: SMITHFIELD TOWN COUNCIL

**FROM: PETER M. STEPHENSON, AICP, ICMA-CM
TOWN MANAGER**

**SUBJECT: JUNE 2015 COMMITTEE MEETINGS WILL BE HELD AT THE SMITHFIELD CENTER
LOCATED AT 220 NORTH CHURCH STREET, SMITHFIELD, VA**

MONDAY, JUNE 22ND, 2015

4:00 p.m. Police Members: Tynes (CH), Chapman, Gregory

1. Public Comment
2. Operational Updates

Immediately following the conclusion of the above meeting:

Water and Sewer Members: Gregory (CH), Smith, Tynes

1. Public Comment
2. Operational Updates

Immediately following the conclusion of the above meeting:

Finance Members: Pack (CH), Gregory, Cook

1. Public Comment
- TAB # 1** 2. May Financial Statements and Graphs
- TAB # 2** 3. May Cash Balances / VML Investment Pool Update
- TAB # 3** 4. Invoices Over \$10,000 Requiring Council Authorization:
 - a. Atlantic Communications \$21,913.00
 - b. SVFD Fuel Fund Disbursement \$13,000.00
5. Renewal of Farmers Bank Line of Credit
- TAB # 4** 6. Personnel Policy Manual & Classification Plan Revisions

TUESDAY, JUNE 23RD, 2015

4:00 p.m. Parks and Recreation Members: Chapman (CH), Pack, Tynes

- TAB # 5**
TAB # 6
1. Public Comment
 2. Operational Update – Parks and Recreation Committee Report
 3. Park Project Application – Oyster Beds at Windsor Castle Park

Immediately following the conclusion of the above meeting:

Public Works Members: Smith (CH), Cook, Tynes

1. Public Comments
2. Recycling Program Update

Immediately following the conclusion of the above meeting:

Public Buildings & Welfare Members: Cook (CH), Chapman, Smith

- TAB # 7**
1. Public Comment
 2. Pinewood Heights Relocation Project Update
 3. Extension of Franchise Agreement with Smithfield Landing Corporation
 4. Authorize Town Manager to Execute a Contract for Architectural Services for Renovations of Former Rescue Squad Building, 1802 South Church Street.
 5. Closed Session – Matters Required Advice of Special legal Counsel
 6. Discussion – Adopted Growth Areas Map and Possible Expansion of Town Corporate Limits

***** Additional Item Not Listed on Committee but will be on Council's July 7th Agenda*****

- Approval of June 2nd, 2015 Meeting Minutes
 - Recommendation by Nominating Committee for Expiring Term (6-30-2015) of Faye Seeley for the Board of Zoning Appeals.
 - Introduction of New Officer – William Wooley
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Town of Smithfield						
General Fund Operating Budget						
	Proposed Budget	Proposed Budget Rev	Adopted Budget	Actual as of	Remaining	% of
Description	2015/2016	2014/2015	2014/2015	05/31/15	Budget	budget
Revenue						
General Fund revenues						
General Fund revenues						
Real Estate Tax						
Current RE Tax	1,675,000.00	1,675,000.00	1,665,000.00	1,682,633.26	(7,633.26)	100.46%
Delinquent RE Tax	32,275.00	32,275.00	20,000.00	32,274.18	0.82	100.00%
Current RE Penalty	4,000.00	4,000.00	4,400.00	4,743.68	(743.68)	118.59%
Delinquent RE Penalty	3,800.00	3,800.00	3,000.00	3,970.32	(170.32)	104.48%
Current RE Interest	745.00	745.00	900.00	1,121.01	(376.01)	150.47%
Delinquent RE Interest	8,885.00	8,885.00	5,400.00	9,050.97	(165.97)	101.87%
Total Real Estate Taxes	1,724,705.00	1,724,705.00	1,698,700.00	1,733,793.42	(9,088.42)	100.53%
Personal Property Tax						
Current PP Tax	861,900.00	868,500.00	865,000.00	862,914.86	5,585.14	99.36%
Delinquent PP Tax	28,000.00	28,000.00	20,000.00	27,649.58	350.42	98.75%
Current PP Penalty	13,000.00	13,000.00	17,000.00	14,248.78	(1,248.78)	109.61%
Delinquent PP Penalty	5,800.00	5,800.00	5,000.00	6,565.55	(765.55)	113.20%
Current PP Interest	1,200.00	1,200.00	1,200.00	1,144.11	55.89	95.34%
Delinquent PP Interest	4,600.00	4,600.00	3,100.00	5,236.99	(636.99)	113.85%
Total Personal Property Tax	914,500.00	921,100.00	911,300.00	917,759.87	3,340.13	99.64%
Miscellaneous Receipts Over/Short						
	15.00	15.00	15.00	(13.16)	28.16	-87.73%
Total Over/Short	15.00	15.00	15.00	(13.16)	28.16	-87.73%
Other Taxes						
Franchise Tax	149,000.00	123,000.00	134,370.00	129,626.33	(6,626.33)	105.39%
Cigarette Tax	130,000.00	130,000.00	174,067.00	127,944.77	2,055.23	98.42%
Transient Occupancy Tax	170,000.00	170,000.00	139,430.00	88,985.40	81,014.60	52.34%
Meals Tax-4%	915,000.00	922,175.00	879,785.00	757,890.19	164,284.81	82.19%
Meals Tax-2%	457,500.00	461,090.00	439,892.00	378,945.09	82,144.91	82.18%
Communications Tax	237,000.00	237,000.00	240,000.00	178,001.99	58,998.01	75.11%
Rolling Stock	23.00	23.00	15.00	22.94	0.06	99.74%
Rental Tax	3,230.00	3,230.00	1,000.00	3,182.96	47.04	98.54%
Sales Tax	300,000.00	300,000.00	270,000.00	232,266.06	67,733.94	77.42%
Consumption Tax	46,000.00	46,000.00	49,000.00	42,368.23	3,631.77	92.10%
Utility Tax	193,600.00	193,600.00	193,600.00	167,672.42	25,927.58	86.61%
Total Other Local Taxes	2,601,353.00	2,586,118.00	2,521,159.00	2,106,906.38	479,211.62	81.47%
Licenses, Permits & Privilege Fees						
Business Licenses	340,000.00	340,000.00	335,000.00	364,970.71	(24,970.71)	107.34%

Town of Smithfield						
General Fund Operating Budget						
	Proposed Budget	Proposed Budget Rev	Adopted Budget	Actual as of	Remaining	% of
Description	2015/2016	2014/2015	2014/2015	05/31/15	Budget	budget
Business Licenses Penalty	4,650.00	4,650.00	4,350.00	5,963.90	(1,313.90)	128.26%
Business Licenses Interest	250.00	250.00	1,600.00	195.21	54.79	78.08%
Permits & Other Licenses	12,000.00	20,000.00	11,000.00	19,915.74	84.26	99.58%
Inspection Fees-Subdivision	5,000.00	13,500.00	-	13,276.39	223.61	98.34%
WC Dog Park Registration	2,400.00	2,400.00	2,400.00	2,285.00	115.00	95.21%
Consultant Review Fees	5,500.00	5,500.00	5,000.00	5,559.50	(59.50)	101.08%
Vehicle License Tags	-	3.00	-	6.00	(3.00)	0.00%
Vehicle License	146,200.00	146,200.00	132,000.00	146,732.44	(532.44)	100.36%
Total Licenses, permits and privilege fees	516,000.00	532,503.00	491,350.00	558,904.89	(26,401.89)	113.75%
Fines & Costs						
Fines & Costs	70,000.00	70,000.00	70,000.00	55,633.42	14,366.58	79.48%
Total Fines & Forfeitures	70,000.00	70,000.00	70,000.00	55,633.42	14,366.58	79.48%
From Use of Money and Property						
General Fund Interest	8,000.00	8,000.00	7,500.00	7,145.53	854.47	89.32%
Beautification Fund Interest	-	62.00	130.00	70.66	(8.66)	113.97%
Rentals	19,242.00	19,135.00	18,812.00	16,888.42	2,246.58	88.26%
Smithfield Center Rentals	156,000.00	156,000.00	143,000.00	156,566.41	(566.41)	100.36%
Smithfield Center Vendor Programs	6,000.00	6,000.00	5,625.00	6,000.00	-	100.00%
Kayak Rentals	5,600.00	5,600.00	11,000.00	4,928.00	672.00	88.00%
Windsor Castle Programs	-	68.00	-	76.00	(8.00)	111.76%
Special Events	14,000.00	12,000.00	7,300.00	13,537.00	(1,537.00)	112.81%
Fingerprinting Fees	1,200.00	1,200.00	1,000.00	1,010.00	190.00	84.17%
Museum Gift Shop Sales	8,600.00	8,600.00	-	8,127.99	472.01	94.51%
Museum Programs/Lecture Fees	1,500.00	1,500.00	-	1,576.00	(76.00)	105.07%
Sale of Equipment	1,000.00	12,445.00	1,000.00	6,347.88	6,097.12	51.01%
Lease of Land	525.00	525.00	525.00	500.00	25.00	95.24%
Total revenue from use of money and property	221,667.00	231,135.00	195,892.00	222,773.89	8,361.11	96.38%
Miscellaneous Revenue						
Other Revenue	2,000.00	2,000.00	2,000.00	2,309.57	(309.57)	115.48%
Cash Proffer Revenues	-	-	-	-	-	0.00%
Virginia Municipal Group Safety Grant	4,000.00	4,000.00	4,000.00	4,000.00	-	100.00%
Total Miscellaneous Revenue	6,000.00	6,000.00	6,000.00	6,309.57	(309.57)	105.16%
From Reserves						
Reserves-Pinewood Escrow	-	224,220.00	4,410.00	224,218.61	1.39	100.00%
Reserves-Beautification Fund	-	55,658.00	-	55,658.04	(0.04)	100.00%
From Operating Reserves	142,510.00	161,398.00	389,587.35	-	161,398.00	0.00%

Town of Smithfield						
General Fund Operating Budget						
	Proposed Budget	Proposed Budget Rev	Adopted Budget	Actual as of	Remaining	% of
Description	2015/2016	2014/2015	2014/2015	05/31/15	Budget	budget
Total From Reserves	142,510.00	441,276.00	393,997.35	279,876.65	161,399.35	63.42%
<u>Intergovernmental Virginia</u>						
Law Enforcement	161,533.00	161,533.00	161,533.00	121,149.00	40,384.00	75.00%
Litter Control Grant	3,318.00	3,318.00	3,321.00	3,318.00	-	100.00%
Police Block Grants-State	-	-	4,000.00	-	-	0.00%
TRIAD Grant	2,250.00	2,250.00	-	2,250.00	-	100.00%
Fire Programs	24,294.00	24,294.00	19,461.00	-	24,294.00	0.00%
VCA Grant	5,000.00	5,000.00	5,000.00	5,000.00	-	100.00%
DCA Grant (Dam)	-	4,000.00	4,000.00	-	4,000.00	0.00%
SNAP Program	-	427.00	3,000.00	472.00	(45.00)	110.54%
Fuel Refund (state)	-	8.00	-	8.77	(0.77)	109.63%
Total State Revenue	196,395.00	200,830.00	200,315.00	132,197.77	68,632.23	65.83%
<u>Intergovernmental Federal</u>						
Police Federal Grants	2,250.00	2,250.00	1,200.00	2,253.22	(3.22)	100.14%
Pinewood Heights CDBG Relocation Planning Grant Phase III	-	25,000.00	20,000.00	9,000.00	16,000.00	36.00%
Pinewood Heights CDBG Relocation Grant-Phase II	-	501,080.00	375,280.00	125,800.00	375,280.00	25.11%
Federal Fuel Income	-	-	-	-	-	0.00%
Total Federal Revenue	2,250.00	528,330.00	396,480.00	137,053.22	391,276.78	34.57%
<u>Other Financing Sources</u>						
Line of Credit Proceeds	450,000.00	250,000.00	450,000.00	-	250,000.00	0.00%
Note Proceeds	-	430,000.00	-	430,000.00	-	100.00%
Insurance Recoveries	-	9,497.00	-	9,497.15	(0.15)	100.00%
Total Other Financing Sources	450,000.00	689,497.00	450,000.00	439,497.15	249,999.85	63.74%
<u>Contributions</u>						
CHIPS Contributions	600.00	600.00	1,000.00	100.00	500.00	16.67%
Contributions-Windsor Castle Park Foundation	-	3,150.00	-	3,150.00	-	100.00%
Contributions-Smithfield Foods-WC Park Outbuildings	9,940.00	-	-	-	-	-
Contributions-Smithfield VA Events	-	-	-	13,000.00	(13,000.00)	#DIV/0!
Contributions-Isle of Wight County Historical Society-Museum	-	21,202.00	-	21,202.00	-	100.00%
Contributions-Isle of Wight County-Museum	-	61,075.00	-	61,075.26	(0.26)	100.00%
Contributions-Miscellaneous-Museum	11,650.00	11,650.00	-	10,014.46	1,635.54	85.96%
Contributions-Public Safety	-	1,030.00	-	1,030.00	-	100.00%
Contributions-IOW County (ball fields)	-	-	-	-	-	0.00%
Total Contributions	22,190.00	98,707.00	1,000.00	109,571.72	(10,864.72)	111.01%

Town of Smithfield						
General Fund Operating Budget						
	Proposed Budget	Proposed Budget Rev	Adopted Budget	Actual as of	Remaining	% of
Description	2015/2016	2014/2015	2014/2015	05/31/15	Budget	budget
Travel & Training	6,800.00	6,800.00	6,000.00	6,318.04	481.96	92.91%
Subscriptions/Memberships	9,100.00	9,100.00	9,100.00	8,677.70	422.30	95.36%
Council Approved Items	12,000.00	12,000.00	12,000.00	7,904.76	4,095.24	65.87%
Public Defender Fees	5,000.00	5,000.00	3,000.00	4,118.00	882.00	82.36%
Bank Charges	625.00	625.00	625.00	442.88	182.12	70.86%
SpecialProjects	3,500.00	3,500.00	3,500.00	1,739.39	1,760.61	49.70%
Smithfield CHIPS program	3,000.00	2,140.00	3,772.00	2,140.00	-	100.00%
Update Town Charter & Code	3,000.00	3,000.00	3,000.00	2,239.00	761.00	74.63%
Annual Christmas Parade	200.00	180.00	400.00	177.54	2.46	98.63%
Total Town Council	247,012.00	258,930.00	198,824.00	206,685.04	52,244.96	79.82%
<u>Town Manager</u>						
Salaries	229,835.00	221,220.00	221,220.00	194,251.55	26,968.45	87.81%
FICA	18,390.00	17,698.00	17,698.00	13,853.25	3,844.75	78.28%
VSRS	17,800.00	19,475.00	19,475.00	17,617.37	1,857.63	90.46%
Health	49,700.00	43,155.00	38,000.00	39,614.44	3,540.56	91.80%
Auto Expense	500.00	1,200.00	500.00	1,116.58	83.42	93.05%
Maintenance Contracts	2,525.00	2,820.00	1,700.00	2,443.13	376.87	86.64%
Communications	16,000.00	15,500.00	15,500.00	13,039.82	2,460.18	84.13%
Insurance	2,330.00	2,235.00	2,220.00	2,232.64	2.36	99.89%
Supplies	5,500.00	5,500.00	5,500.00	2,346.94	3,153.06	42.67%
Dues & Subscriptions	3,250.00	3,250.00	3,100.00	3,286.28	(36.28)	101.12%
Computer & technology expenses	16,000.00	16,000.00	16,000.00	4,681.09	11,318.91	29.26%
Travel & Training	7,800.00	7,800.00	7,800.00	6,341.02	1,458.98	81.30%
Other	100.00	100.00	100.00	12.00	88.00	12.00%
Total Town Manager	369,730.00	355,953.00	348,813.00	300,836.11	55,116.89	84.52%
<u>Treasurer</u>						
Salaries	288,020.00	254,540.00	254,540.00	218,692.35	35,847.65	85.92%
FICA	23,045.00	20,363.00	20,364.00	16,627.92	3,735.08	81.66%
VSRS	21,265.00	20,270.00	20,270.00	18,409.90	1,860.10	90.82%
Health	38,735.00	26,965.00	26,700.00	24,885.50	2,079.50	92.29%
Disability	150.00	-	-	-	-	0.00%
Audit	11,750.00	11,500.00	11,750.00	11,500.00	-	100.00%
Depreciation Software	2,900.00	2,800.00	2,700.00	2,800.00	-	100.00%
Communications	8,500.00	8,500.00	8,500.00	6,948.89	1,551.11	81.75%
Computer & technology expenses	2,000.00	-	-	-	-	0.00%
Data Processing	18,000.00	18,000.00	18,000.00	16,630.99	1,369.01	92.39%

Town of Smithfield						
General Fund Operating Budget						
	Proposed Budget	Proposed Budget Rev	Adopted Budget	Actual as of	Remaining	% of
Description	2015/2016	2014/2015	2014/2015	05/31/15	Budget	budget
Service contracts-includes MUNIS	51,715.00	21,250.00	18,500.00	18,047.24	3,202.76	84.93%
Insurance	2,410.00	2,313.00	2,295.00	2,310.08	2.92	99.87%
Supplies	12,000.00	11,000.00	11,000.00	7,621.26	3,378.74	69.28%
Dues & Subscriptions	1,550.00	2,300.00	2,300.00	1,958.50	341.50	85.15%
Credit Card Processing	3,000.00	3,000.00	3,000.00	2,580.76	419.24	86.03%
Cigarette Tax Stamps	2,835.00	2,650.00	2,650.00	2,646.00	4.00	99.85%
Travel & Training	2,000.00	1,250.00	2,000.00	166.04	1,083.96	13.28%
Other	100.00	110.00	100.00	108.26	1.74	98.42%
Total Treasurer	489,975.00	406,811.00	404,669.00	351,933.69	54,877.31	86.51%
PUBLIC SAFETY						
Police Department						
Salaries	1,374,090.00	1,356,195.00	1,356,195.00	1,124,080.38	232,114.62	82.88%
FICA	109,930.00	108,496.00	108,496.00	82,509.76	25,986.24	76.05%
VSRS	92,810.00	107,015.00	107,015.00	90,312.75	16,702.25	84.39%
Health Insurance	195,005.00	184,355.00	184,355.00	161,305.86	23,049.14	87.50%
Disability	160.00	80.00	-	25.70	54.30	32.13%
Pre-Employment Test	2,000.00	2,000.00	2,000.00	1,544.00	456.00	77.20%
Uniforms	24,000.00	24,000.00	24,000.00	21,070.61	2,929.39	87.79%
Service Contracts	38,000.00	37,000.00	37,000.00	34,787.00	2,213.00	94.02%
Communications	53,000.00	53,000.00	65,000.00	41,662.69	11,337.31	78.61%
Computer & Technology Expenses	15,200.00	15,200.00	15,200.00	8,459.70	6,740.30	55.66%
Insurance	54,580.00	54,295.00	51,980.00	54,293.24	1.76	100.00%
Ins. - LODA	11,415.00	11,415.00	11,415.00	11,414.48	0.52	100.00%
Materials & Supplies	25,500.00	25,500.00	25,500.00	18,678.69	6,821.31	73.25%
Dues & Subscriptions	6,500.00	6,500.00	6,500.00	5,610.58	889.42	86.32%
Equipment	15,000.00	15,000.00	15,000.00	12,445.87	2,554.13	82.97%
Radio & Equipment repairs	2,000.00	2,000.00	3,500.00	1,778.88	221.12	88.94%
Vehicle Maintenance	50,000.00	50,000.00	50,000.00	37,268.36	12,731.64	74.54%
Gas	75,000.00	55,000.00	85,000.00	39,733.35	15,266.65	72.24%
Tires	7,500.00	7,500.00	7,500.00	4,745.70	2,754.30	63.28%
Travel & Training	32,500.00	32,500.00	32,500.00	20,164.74	12,335.26	62.05%
Special Events	700.00	700.00	500.00	640.07	59.93	91.44%
Police Grants	2,500.00	2,500.00	25,000.00	-	2,500.00	0.00%
Investigation expenses	5,000.00	5,000.00	5,000.00	1,626.55	3,373.45	32.53%
Other	500.00	500.00	500.00	662.70	(162.70)	132.54%
Total Police Department	2,192,890.00	2,155,751.00	2,219,156.00	1,774,821.66	380,929.34	82.33%
Fire Department						

Town of Smithfield						
General Fund Operating Budget						
	Proposed Budget	Proposed Budget Rev	Adopted Budget	Actual as of	Remaining	% of
Description	2015/2016	2014/2015	2014/2015	05/31/15	Budget	budget
Fuel Fund & Travel	13,000.00	13,000.00	13,000.00	-	13,000.00	0.00%
State Pass Thru	24,294.00	24,294.00	23,070.00	-	24,294.00	0.00%
Total Fire Department	37,294.00	37,294.00	36,070.00	-	37,294.00	0.00%
<u>Contributions-Public Safety</u>						
Coast Guard Auxiliary	250.00	250.00	250.00	250.00	-	100.00%
E911 Dispatch Center	175,671.00	169,753.00	169,753.00	88,599.80	81,153.20	52.19%
Commonwealth Attorney's Software Update	-	10,500.00	10,500.00	10,500.00	-	100.00%
Fire Department Rescue Truck	10,000.00	10,000.00	10,000.00	10,000.00	-	100.00%
Total Contributions-Public Safety	185,921.00	190,503.00	190,503.00	109,349.80	81,153.20	57.40%
<u>PARKS, RECREATION & CULTURAL</u>						
<u>Smithfield Center</u>						
Salaries	196,185.00	188,750.00	188,750.00	157,667.43	31,082.57	83.53%
FICA	15,505.00	15,100.00	15,100.00	12,283.78	2,816.22	81.35%
VSRS	11,885.00	12,705.00	12,705.00	11,491.59	1,213.41	90.45%
Health	21,555.00	21,100.00	21,100.00	19,198.33	1,901.67	90.99%
Uniforms	1,200.00	1,200.00	1,200.00	1,137.45	62.55	94.79%
Contracted Services	23,000.00	20,000.00	23,000.00	16,809.68	3,190.32	84.05%
Retail Sales & Use Tax	1,000.00	800.00	500.00	662.37	137.63	82.80%
Utilities	28,000.00	28,000.00	30,000.00	23,052.06	4,947.94	82.33%
Communications	19,000.00	19,000.00	19,000.00	13,753.39	5,246.61	72.39%
Computer & technology expenses	4,000.00	4,000.00	4,000.00	2,729.44	1,270.56	68.24%
Insurance	5,900.00	5,783.00	5,615.00	5,780.20	2.80	99.95%
Kitchen Supplies	4,000.00	8,250.00	4,000.00	2,881.58	5,368.42	34.93%
Office Supplies/Other Supplies	5,000.00	5,000.00	5,000.00	4,543.25	456.75	90.87%
Food Service & Beverage Supplies	6,000.00	7,000.00	7,000.00	5,380.04	1,619.96	76.86%
AV Supplies	1,000.00	1,000.00	1,000.00	-	1,000.00	0.00%
Repairs & Maintenance	35,000.00	35,000.00	40,000.00	25,003.22	9,996.78	71.44%
Systems Maintenance (HVAC, AV, Generator)	10,000.00	5,750.00	10,000.00	1,875.00	3,875.00	32.61%
Landscaping	15,000.00	15,000.00	13,500.00	12,562.66	2,437.34	83.75%
Travel & Training	2,000.00	2,000.00	2,000.00	1,879.39	120.61	93.97%
Programming Expenses	500.00	500.00	500.00	-	500.00	0.00%
Advertising	20,000.00	23,000.00	20,000.00	19,232.45	3,767.55	83.62%
Refund event deposits	5,000.00	5,000.00	3,500.00	5,027.26	(27.26)	100.55%
Credit card processing expense	4,500.00	4,500.00	4,500.00	3,344.77	1,155.23	74.33%
Total Smithfield Center	435,230.00	428,438.00	431,970.00	346,295.34	82,142.66	80.83%
<u>Contributions-Parks, Recreation and Cultural</u>						

Town of Smithfield						
General Fund Operating Budget						
	Proposed Budget	Proposed Budget Rev	Adopted Budget	Actual as of	Remaining	% of
Description	2015/2016	2014/2015	2014/2015	05/31/15	Budget	budget
Farmers Market	3,000.00	3,000.00	3,000.00	-	3,000.00	0.00%
TUMC Parking Lot	1,500.00	1,500.00	1,500.00	875.00	625.00	58.33%
Hampton Roads Planning District Commission	8,677.00	8,577.00	8,200.00	8,577.00	-	100.00%
Isle of Wight Arts League	10,000.00	10,000.00	10,000.00	10,000.00	-	100.00%
Library	10,000.00	10,000.00	10,000.00	10,000.00	-	100.00%
Total Contributions-Park, Recreation and Cultural	33,177.00	33,077.00	32,700.00	29,452.00	3,625.00	89.04%
<u>Windsor Castle Park</u>						
Salaries	63,710.00	75,110.00	75,110.00	62,835.61	12,274.39	83.66%
FICA	5,100.00	6,010.00	6,010.00	4,933.10	1,076.90	82.08%
VSRS	4,725.00	6,630.00	6,630.00	5,254.47	1,375.53	79.25%
Health	11,365.00	14,175.00	14,175.00	10,345.33	3,829.67	72.98%
Contracted Services	6,000.00	6,000.00	5,000.00	4,732.08	1,267.92	78.87%
Insurance	8,935.00	8,637.00	8,510.00	8,634.40	2.60	99.97%
Grass Cutting	30,000.00	30,000.00	30,000.00	21,292.81	8,707.19	70.98%
Kayak Expenses	1,500.00	1,500.00	1,500.00	-	1,500.00	0.00%
Professional Services	5,000.00	6,500.00	5,000.00	6,489.75	10.25	99.84%
Utilities	7,000.00	7,000.00	5,000.00	4,391.67	2,608.33	62.74%
Supplies	5,000.00	5,000.00	2,500.00	4,308.60	691.40	86.17%
Repairs & Maintenance	40,000.00	40,000.00	40,000.00	20,494.65	19,505.35	51.24%
Total Windsor Castle Park	188,335.00	206,562.00	199,435.00	153,712.47	52,849.53	74.41%
<u>Museum</u>						
Salaries	93,270.00	90,555.00	88,977.00	80,694.40	9,860.60	89.11%
FICA	7,465.00	7,245.00	7,118.00	6,523.83	721.17	90.05%
VSRS	4,025.00	3,905.00	3,905.00	3,577.75	327.25	91.62%
Health	6,512.00	2,074.00	-	1,590.62	483.38	76.69%
Operating expenses			-	-	-	-
Contracted services	2,000.00	1,500.00	-	1,319.04	180.96	87.94%
Communications	600.00	600.00	-	489.03	110.97	81.51%
Supplies	4,700.00	10,695.00	-	5,186.68	5,508.32	48.50%
Computer & Technology	-	1,000.00	-	667.14	332.86	66.71%
Advertisinig	1,500.00	-	-	-	-	0.00%
Travel/Training	300.00	-	-	-	-	0.00%
Dues & Subscriptions	800.00	-	-	-	-	0.00%
Gift Shop-to be funded by gift shop proceeds			-	-	-	0.00%
Gift Shop expenses	9,000.00	9,000.00	-	2,104.25	6,895.75	23.38%
Sales & Use Tax	500.00	500.00	-	371.60	128.40	74.32%
Credit card processing fees	1,000.00	1,000.00	-	725.36	274.64	72.54%
Total Museum	131,672.00	128,074.00	100,000.00	103,249.70	24,824.30	80.62%

Town of Smithfield						
General Fund Operating Budget						
Description	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Actual as of 05/31/15	Remaining Budget	% of budget
<u>Other Parks & Recreation</u>						
Jersey Park Playground	1,000.00	1,000.00	1,000.00	213.71	786.29	21.37%
Pinewood Playground	500.00	500.00	500.00	49.00	451.00	9.80%
Clontz Park-pier maintenance	1,500.00	6,000.00	4,600.00	6,002.80	(2.80)	100.05%
Community Wellness Initiative	-	130.00	-	130.00	-	100.00%
SNAP Program	-	3,000.00	3,000.00	1,135.00	1,865.00	37.83%
Waterworks Dam	-	10,450.00	10,450.00	2,546.39	7,903.61	24.37%
Waterworks Lake (park area)	500.00	500.00	1,000.00	41.22	458.78	8.24%
Haydens Lane Maintenance	1,500.00	1,500.00	1,500.00	685.33	814.67	45.69%
Veterans War Memorial	1,000.00	1,000.00	1,000.00	996.20	3.80	99.62%
Fireworks	2,000.00	2,000.00	2,000.00	2,000.00	-	100.00%
Total Parks & Recreation	8,000.00	26,080.00	25,050.00	13,799.65	12,280.35	52.91%
COMMUNITY DEVELOPMENT						
Pinewood Heights						
Non-CDBG Contributed Operating Expenses						
<u>Administration</u>						
Management Assistance		30,346.00	22,790.00	22,532.27	7,813.73	74.25%
Monitoring/Closeout		1,500.00	2,790.00	-	1,500.00	0.00%
<u>Permanent Relocation</u>						
Owner Occupied Households		240,954.00	192,800.00	96,353.83	144,600.17	39.99%
Renter Occupied Households		89,938.00	97,911.00	108,486.40	(18,548.40)	120.62%
Moving Costs		12,400.00	4,191.00	7,100.00	5,300.00	57.26%
Relocation Specialist		22,652.00	245.00	21,277.00	1,375.00	93.93%
<u>Acquisition</u>						
Owner Acquisition		101,540.00	1,000.00	1,532.00	100,008.00	1.51%
Renter Acquisition		346,098.00	208,834.00	208,903.50	137,194.50	60.36%
Appraisal/Legal		5,000.00	2,400.00	4,360.00	640.00	87.20%
Acquisition Specialist		24,352.00	12,352.00	13,642.50	10,709.50	56.02%
Clearance & Demolition		34,700.00	23,278.00	6,281.50	28,418.50	18.10%
Subtotal Non CDBG		909,480.00	568,591.00	490,469.00	419,011.00	86.26%

Town of Smithfield						
General Fund Operating Budget						
Description	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Actual as of 05/31/15	Remaining Budget	% of budget
CDBG Contributed Operating Expenses						
Permanent Relocation						
Owner Occupied Households		100,000.00	44,800.00	-	100,000.00	0.00%
Renter Occupied Households				-	-	0.00%
Acquisition						
Owner Occupied		251,280.00	244,640.00	138,000.00	113,280.00	54.92%
Clearance & Demolition						
				-	-	0.00%
Planning Grant-Phase III	-	28,000.00	20,000.00	28,000.00	-	100.00%
Subtotal CDBG		379,280.00	309,440.00	166,000.00	213,280.00	43.77%
Total Pinewood Heights Contributions	-	1,288,760.00	878,031.00	656,469.00	632,291.00	50.94%
Contributions-Community Development						
Old Courthouse Contribution	5,000.00	5,000.00	5,000.00	-	5,000.00	0.00%
Historic Smithfield	-	55,658.00	-	55,658.04	(0.04)	100.00%
Chamber of Commerce	6,000.00	6,000.00	6,000.00	6,000.00	-	100.00%
Christian Outreach	14,000.00	14,000.00	14,000.00	14,000.00	-	100.00%
Genieve Shelter	9,000.00	9,000.00	9,000.00	9,000.00	-	100.00%
TRIAD	3,900.00	3,900.00	1,650.00	4,150.00	(250.00)	106.41%
Tourism Bureau	198,049.00	195,159.00	195,159.00	97,579.50	97,579.50	50.00%
Western Tidewater Free Clinic	34,000.00	33,000.00	33,000.00	33,000.00	-	100.00%
YMCA Projects	50,000.00	50,000.00	50,000.00	50,000.00	-	100.00%
Total Contributions-Community Development	319,949.00	371,717.00	313,809.00	269,387.54	102,329.46	72.47%
PUBLIC WORKS						
Planning, Engineering & Public Works						
Salaries	189,540.00	204,550.00	204,550.00	170,582.08	33,967.92	83.39%
FICA	15,165.00	16,365.00	16,365.00	10,861.07	5,503.93	66.37%
VSRS	15,260.00	18,960.00	18,960.00	15,365.25	3,594.75	81.04%
Health	33,275.00	35,135.00	35,135.00	30,469.15	4,665.85	86.72%
Disability	1,000.00	555.00	-	407.84	147.16	73.48%
Uniforms	2,500.00	2,500.00	2,500.00	1,124.80	1,375.20	44.99%
Contractual	7,000.00	7,000.00	9,500.00	5,132.07	1,867.93	73.32%
GIS	2,400.00	2,400.00	3,200.00	400.00	2,000.00	16.67%
Recycling-2% CPI-U	236,640.00	218,400.00	217,210.00	199,792.95	18,607.05	91.48%
Trash Collection-2% CPI-U	240,000.00	236,100.00	232,170.00	217,642.69	18,457.31	92.18%

Town of Smithfield						
General Fund Operating Budget						
	Proposed Budget	Proposed Budget Rev	Adopted Budget	Actual as of	Remaining	% of
Description	2015/2016	2014/2015	2014/2015	05/31/15	Budget	budget
Street Lights	5,000.00	5,000.00	5,000.00	4,406.43	593.57	88.13%
Communications	12,000.00	12,000.00	12,000.00	9,723.30	2,276.70	81.03%
Safety Meetings/Safety Expenses	5,000.00	5,000.00	5,000.00	3,164.06	1,835.94	63.28%
Insurance	8,515.00	8,352.00	8,110.00	8,348.76	3.24	99.96%
Materials & Supplies	5,000.00	5,635.00	5,000.00	5,010.59	624.41	88.92%
Accreditation -Site visit	-	2,000.00	2,000.00	2,057.62	(57.62)	102.88%
Repairs & Maintenance	5,000.00	4,365.00	9,000.00	2,412.86	1,952.14	55.28%
Gas & Tires	7,500.00	7,500.00	10,500.00	4,910.84	2,589.16	65.48%
Travel & Training	8,000.00	8,000.00	8,000.00	5,590.34	2,409.66	69.88%
Litter Control Grant	3,318.00	3,318.00	3,321.00	3,193.25	124.75	96.24%
Dues & Subscriptions	2,000.00	2,000.00	2,000.00	1,790.66	209.34	89.53%
Other	3,000.00	3,000.00	1,000.00	3,440.46	(440.46)	114.68%
Total Public Works	807,113.00	808,135.00	810,521.00	705,827.07	102,307.93	87.34%
PUBLIC BUILDINGS						
Public Buildings						
Salaries	27,300.00	26,500.00	26,500.00	18,844.78	7,655.22	71.11%
FICA	2,185.00	2,120.00	2,120.00	1,555.71	564.29	73.38%
Contractual	18,000.00	18,000.00	13,000.00	16,301.23	1,698.77	90.56%
Communications	3,000.00	2,200.00	2,000.00	1,691.23	508.77	76.87%
Utilities	54,000.00	54,000.00	54,000.00	37,799.22	16,200.78	70.00%
Insurance	11,265.00	10,766.00	10,725.00	10,766.00	-	100.00%
Materials & Supplies	5,000.00	5,000.00	3,000.00	3,975.73	1,024.28	79.51%
Repairs & Maintenance	36,000.00	36,000.00	36,000.00	18,492.09	17,507.91	51.37%
Rent Expense-Office Space	4,800.00	4,800.00	4,800.00	4,800.00	-	100.00%
Other	1,000.00	1,000.00	1,000.00	52.75	947.25	5.28%
Total Public Buildings	162,550.00	160,386.00	153,145.00	114,278.74	46,107.27	71.25%
OTHER FINANCING USES						
Other Financing Uses						
Transfers to Operating Reserves			-	964,678.39	(964,678.39)	100.00%
Transfers to Restricted Reserves-Special Projects (Pinewood)			-	-	-	0.00%
Transfers to Restricted Reserves-Building Ren or Land Purchase			-	-	-	0.00%
Total Transfers To Reserves	-	-	-	964,678.39	(964,678.39)	100.00%
DEBT SERVICE						
Debt Service						
Principal Retirement						
Public Building Acquisition-TM/PD	21,574.00	21,574.00	21,574.00	-	21,574.00	0.00%
HVAC	16,550.00	15,905.00	15,905.00	14,548.08	1,356.92	91.47%

Town of Smithfield						
General Fund Operating Budget						
Description	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Actual as of 05/31/15	Remaining Budget	% of budget
Rescue Squad/Ball fields	48,930.00	8,012.00	-	4,010.38	4,001.62	50.05%
Line of Credit	450,000.00	250,000.00	450,000.00	1,259.38	248,740.62	0.50%
Interest and fiscal charges						
Public Building Acquisition	31,480.00	32,400.00	32,340.00	16,198.79	16,201.21	50.00%
HVAC	1,155.00	1,800.00	1,800.00	1,715.75	84.25	95.32%
Rescue Squad/Ball fields	12,430.00	2,215.00	-	1,102.75	1,112.25	49.79%
Line of Credit	7,000.00	2,100.00	7,000.00	-	2,100.00	0.00%
Total Debt Service	589,119.00	334,006.00	528,619.00	37,732.38	295,170.87	11.30%
Total General Fund Expenses	6,197,967.00	7,190,477.00	6,871,315.00	6,138,508.58	1,050,865.68	85.37%
Less Expenses related to capital projects:						
Legal Fees			-	-	-	
Professional Fees	(27,500.00)	(45,000.00)	(1,500.00)	(30,581.16)	(14,418.84)	
Pinewood Heights Relocation Project Expenses	-	(1,288,760.00)	(878,031.00)	(656,469.00)	(632,291.00)	
Pinewood Heights Line of Credit Expenses	(462,430.00)	(252,215.00)	(450,000.00)	(2,362.13)	(249,852.87)	
Total Non-operating Expenses	(489,930.00)	(1,585,975.00)	(1,329,531.00)	(689,412.29)	(896,562.71)	43.47%
Total General Fund Operating Expenses	5,708,037.00	5,604,502.00	5,541,784.00	5,449,096.29	154,302.97	97.23%
Net Operating Reserve (+/-)	252,048.00	457,464.00	504,842.35	6,344.76	452,221.99	1.39%
Net Reserve (+/-)	669,618.00	839,739.00	464,893.35	561,756.22	279,085.54	66.90%

	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted 2014/2015	Actual 5/31/2015	Remain Budget	% of Budget
Net Operating Reserves (Deficit)	669,618.00	839,739.00	464,893.35	561,756.22	277,982.79	66.90%
Capital Outlay General Fund						
GENERAL GOVERNMENT						
COMMUNITY DEVELOPMENT						
Pinewood Heights Relocation-CIP						
Non CDBG Capital Acquisition						
Owner Occupied Units			-			
Renter Occupied Units		(36,000.00)	(24,000.00)	(36,000.00)	-	100.00%
Vacant Lots		(72,000.00)	(24,000.00)	-	(72,000.00)	0.00%
Subtotal Non CDBG Capital Acquisition		(108,000.00)	(48,000.00)	(36,000.00)	(72,000.00)	33.33%
CDBG Capital Acquisition						
Owner Occupied Units		(48,000.00)	(48,000.00)	(24,000.00)	(24,000.00)	50.00%
Renter Occupied Units				-	-	0.00%
Vacant Lots				-	-	0.00%
Subtotal CDBG Capital Acquisition		(48,000.00)	(48,000.00)	(24,000.00)	(24,000.00)	50.00%
Total Pinewood Heights Relocation CIP		(156,000.00)	(96,000.00)	(60,000.00)	(96,000.00)	38.46%
TOWN COUNCIL						
None			-	-	-	
TREASURER						
MUNIS Conversion	(157,525.00)		-		-	0.00%
PARKS, RECREATION AND CULTURAL						
Smithfield Center Main Hall Speaker System	(8,560.00)	-				
WC Park Building Stabilization	(9,940.00)	-				
Kayak Storage	-	(6,240.00)	-	(6,234.38)	(5.62)	99.91%
Playground repairs		(8,000.00)	(8,000.00)	-	(8,000.00)	0.00%
Ball Fields possible purchase (deposits made)	-	(2,000.00)	-	(2,000.00)	-	100.00%
PUBLIC SAFETY						
Police						
Police Vehicles	(99,173.00)	(127,358.45)	(135,600.00)	(127,358.45)	-	100.00%
Tough Book MDTs/docking stations/workstation-3	(41,520.00)	(23,606.55)	(24,041.35)	(25,138.38)	1,531.83	106.49%
In Car Cameras-3	(35,700.00)	(24,421.00)	(16,752.00)	-	(24,421.00)	0.00%
PUBLIC WORKS						
Vehicles and Equipment	(14,000.00)	(7,500.00)	(7,500.00)	(6,414.00)	(1,086.00)	85.52%
GIS/Mapping-roll over			-	-	-	
James/Washington Street Improvements			-	-	-	

	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted 2014/2015	Actual 5/31/2015	Remain Budget	% of Budget
Great Springs Road-Sidewalk	(100,000.00)					
Storage Shed	(7,200.00)					
Purchase of land at Commerce Street	-	(50,843.00)	-	(50,843.00)	-	100.00%
PUBLIC BUILDINGS						
Phone Systems-PD	-	(22,515.00)	(22,000.00)	(22,513.00)	(2.00)	99.99%
Police Evidence Building Improvements	(196,000.00)	(104,000.00)	(150,000.00)	-	(104,000.00)	0.00%
Storage Building Improvements	-	(46,000.00)	-	-	(46,000.00)	0.00%
Replace heat/ac unit at Town Hall	-	(6,255.00)	(5,000.00)	(6,255.00)	-	100.00%
Rescue Squad Building Purchase	-	(255,000.00)	-	(255,000.00)	-	100.00%
Net Capital Outlay	(669,618.00)	(839,739.00)	(464,893.35)	(561,756.21)	(277,982.79)	66.90%
Net Reserves (Deficit) after capital outlay	-	-	-	0.00	(0.00)	#DIV/0!

Town of Smithfield						
Sewer Fund Budget						
	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Balance as of 05/31/15	Remaining Budget	% of budget
Revenue						
Operating Revenues						
Sewer Charges	681,000.00	681,000.00	668,000.00	538,174.38	142,825.62	79.03%
Sewer Compliance Fee	496,000.00	496,000.00	492,000.00	401,025.41	94,974.59	80.85%
Miscellaneous Revenue	1,000.00	1,000.00	1,000.00	127.58	872.42	12.76%
Connection fees	39,500.00	39,500.00	23,700.00	33,180.00	6,320.00	84.00%
Total Operating Revenue	1,217,500.00	1,217,500.00	1,184,700.00	972,507.37	244,992.63	79.88%
Town of Smithfield						
Sewer Fund Budget						
Description	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Balance as of 05/31/15	Remaining Budget	% of budget
Expenses						
Operating Expenses						
Salaries	270,900.00	227,410.00	227,410.00	197,642.86	29,767.14	86.91%
FICA	21,675.00	18,195.00	18,195.00	14,655.38	3,539.62	80.55%
VSRS	20,180.00	22,015.00	22,015.00	16,795.54	5,219.46	76.29%
Health	56,225.00	39,650.00	39,650.00	36,155.34	3,494.66	91.19%
Uniforms	2,500.00	2,500.00	2,500.00	1,357.74	1,142.26	54.31%
Audit & Legal Fees	14,750.00	14,750.00	14,750.00	11,361.43	3,388.57	77.03%
Accreditation	-	2,000.00	2,000.00	2,057.62	(57.62)	102.88%
HRPDC sewer programs	887.00	788.00	918.00	788.00	-	100.00%
Professional Fees	15,000.00	15,000.00	-	10,110.00	4,890.00	67.40%
Maintenance & Repairs	63,125.00	63,125.00	50,000.00	44,923.65	18,201.35	71.17%
VAC Truck Repairs & Maintenance	7,500.00	7,500.00	7,500.00	-	7,500.00	0.00%
Data Processing	14,000.00	14,000.00	14,000.00	12,473.27	1,526.73	89.09%
Dues & Subscriptions	50.00	50.00	50.00	14.50	35.50	29.00%
Utilities	51,000.00	51,000.00	46,000.00	41,774.15	9,225.85	81.91%
SCADA Expenses	6,000.00	6,000.00	6,000.00	3,794.65	2,205.35	63.24%
Telephone	12,000.00	12,000.00	12,000.00	8,622.72	3,377.28	71.86%
Insurance	17,270.00	16,450.00	15,895.00	16,447.52	2.48	99.98%
Materials & Supplies	46,000.00	46,000.00	46,000.00	30,799.35	15,200.65	66.96%
Truck Operations	12,000.00	9,000.00	14,000.00	5,649.43	3,350.57	62.77%
Travel & Training	4,000.00	4,000.00	4,000.00	125.00	3,875.00	3.13%
Contractual	3,500.00	3,000.00	3,780.00	2,305.97	694.03	76.87%
Miscellaneous	600.00	600.00	600.00	486.10	113.90	81.02%

**Town of Smithfield
Sewer Fund Budget**

	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Balance as of 05/31/15	Remaining Budget	% of budget
Bad Debt Expense	-	-	5,000.00	-	-	0.00%
Bank service charges	-	-	325.00	-	-	0.00%
Total Sewer Fund Operating Expenses before D&A Exp.	639,162.00	575,033.00	552,588.00	458,340.22	116,692.78	79.71%
Operating Income before D&A Expense	578,338.00	642,467.00	632,112.00	514,167.15	128,299.85	80.03%
Depreciation & Amort. Exp.	380,000.00	470,000.00	600,000.00	400,510.80	69,489.20	85.22%
Operating Income (Loss)	198,338.00	172,467.00	32,112.00	113,656.35	58,810.65	65.90%
Nonoperating Revenues (Expenses)						
Pro-rata Share Fees	-	13,525.00	-	13,525.00	-	100.00%
Availability Fees	103,000.00	103,000.00	61,800.00	86,520.00	16,480.00	84.00%
Contributed Capital-Smithfield Foods Rev Ln	11,890.00	22,833.00	22,833.00	22,829.35	3.65	99.98%
Interest Revenue	4,500.00	5,400.00	4,500.00	5,035.09	364.91	93.24%
Interest Expense	(10,101.00)	(29,231.00)	(36,965.00)	(9,847.14)	(19,383.86)	33.69%
Total Nonoperating Revenues (Expenses)	109,289.00	115,527.00	52,168.00	118,062.30	(2,535.30)	102.19%
Net Income (loss)	307,627.00	287,994.00	84,280.00	231,718.65	56,275.35	80.46%
WORKING ADJUSTMENTS TO CAFR (FOR INTERNAL USE ONLY)						
Restricted revenues:						
Pro-rata Share Fees	-	(13,525.00)	-	(13,525.00)	-	100.00%
Availability Fees	(103,000.00)	(103,000.00)	(61,800.00)	(86,520.00)	(16,480.00)	84.00%
Contributed Capital-Smithfield Foods Rev Ln	(11,890.00)	(22,833.00)	(22,833.00)	(22,829.35)	(3.65)	99.98%
Compliance Fee	(496,000.00)	(496,000.00)	(492,000.00)	(401,025.41)	(94,974.59)	80.85%
Bad Debt Expense	-	-	5,000.00	-	-	0.00%
Depreciation & Amort. Exp.	380,000.00	470,000.00	600,000.00	400,510.80	69,489.20	85.22%
Additional debt service costs-principal expense	(97,940.00)	(78,850.00)	(78,850.00)	(78,850.00)	-	100.00%
Total adjustments to CAFR	(328,830.00)	(244,208.00)	(50,483.00)	(202,238.96)	(41,969.04)	82.81%
Working adjusted income	(21,203.00)	43,786.00	33,797.00	29,479.69	14,306.31	67.33%

	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Actual 5/31/2015	Remaining Budget	% of Budget
Sewer Fund						
Working adjusted income	(21,203.00)	43,786.00	33,797.00	29,479.69	14,306.31	67.33%
Sewer SSO Consent Order	-	(7,000.00)	(3,000.00)	(6,602.17)	(397.83)	94.32%
MOA Compliance Plan	(40,000.00)	(10,000.00)	(50,000.00)		(10,000.00)	0.00%
MOA Flow Monitoring	(25,000.00)	(25,000.00)	(25,000.00)	(7,937.00)	(17,063.00)	31.75%
MOA CIP Development	(28,000.00)	(7,000.00)	(35,000.00)		(7,000.00)	0.00%
RWWMP Development Coord Assistance	(20,000.00)	(5,000.00)	(25,000.00)		(5,000.00)	0.00%
Sewer Master Plan	(56,250.00)	-	-	-	-	0.00%
Construction Standards Update	(3,321.00)	(3,321.00)	(3,321.00)	-	(3,321.00)	0.00%
Main St & Mason ST CCTV & CIPP Lining		(47,834.00)		(30,845.35)	(16,988.65)	64.48%
Removal, repair, replacement fiberglass pump		(20,210.00)		(20,210.00)	-	100.00%
Antenna Poles at Jordan & Riverside Dr Pump Stations		(13,821.00)		(13,820.60)	(0.40)	100.00%
SCADA Towers-Drummonds, Jersey Park, Watson		(20,731.00)		(20,730.90)	(0.10)	100.00%
4" Fairbanks Morse Submersible Run-Dry Pump-Moonefield		(9,600.00)		(9,600.00)	-	100.00%
4" Fairbanks Morse Submersible Run-Dry Pump-Crescent		(14,500.00)		(14,500.00)	-	100.00%
4" Fairbanks Morse Submersible Run-Dry Pump-Lakeside		(14,530.00)		(14,530.00)	-	100.00%
Sewer Main Repair-200 Block of Main Street		(8,782.00)		(8,782.00)	-	100.00%
Sewer Main Repair-Institute & 228 Main		(17,753.00)			(17,753.00)	0.00%
Sewer extension-Carver & Pinewood		(22,000.00)		(22,000.00)	-	100.00%
Main Street Pump Station-purchase/installation of bypass pump		(91,064.00)		(91,063.83)	(0.17)	100.00%
Main Street (Commerce) Electrical upgrades-damaged		(15,413.00)			(15,413.00)	0.00%
By-pass pump-(which lift station)	(100,000.00)				-	0.00%
Sewer Capital Repairs	(100,000.00)	-	(100,000.00)	-	-	0.00%
Truck/Equipment	(16,500.00)	(10,000.00)	(10,000.00)	(8,548.00)	(1,452.00)	85.48%
Net Capital Outlay	(389,071.00)	(363,559.00)	(251,321.00)	(269,169.85)	(94,389.15)	74.04%
Net Reserves (Deficit) after capital outlay	(410,274.00)	(319,773.00)	(217,524.00)	(239,690.16)	(80,082.84)	74.96%
Funding from Development Escrow	56,250.00	-	-	-	-	
Reserves from Sewer Capital Escrow Account	100,000.00	171,904.00	100,000.00	110,662.35	61,241.65	64.37%
Funding from Sewer Compliance Fee	213,000.00	162,921.00	138,000.00	45,467.52	117,453.48	27.91%
Draw from operating reserves	41,024.00	-	-	-	-	0.00%
Funding from Bond Escrow (released from refinance)						0.00%
Net Cashflow	-	15,052.00	20,476.00	(83,560.29)	98,612.29	-555.14%

Town of Smithfield

Water Fund Budget

	Proposed Budget	Proposed Budget Rev	Adopted Budget	Balance as of	Remaining	% of
Description	2015/2016	2014/2015	2014/2015	05/31/15	Budget	budget
Revenue						
Operating Revenue						
Water Sales	1,423,185.00	1,423,185.00	1,397,000.00	1,127,904.01	295,280.99	79.25%
Debt Service Revenue	189,712.00	189,712.00	188,970.00	153,286.52	36,425.48	80.80%
Miscellaneous	1,000.00	1,000.00	500.00	1,063.00	(63.00)	106.30%
Connection fees	16,500.00	16,500.00	9,900.00	15,180.00	1,320.00	92.00%
Application Fees	8,654.00	8,654.00	5,500.00	8,346.00	308.00	96.44%
Total Operating Revenue	1,639,051.00	1,639,051.00	1,601,870.00	1,305,779.53	333,271.47	79.67%

Town of Smithfield

Water Fund Budget

	Proposed Budget	Proposed Budget Rev	Adopted Budget	Balance as of	Remaining	% of
Description	2015/2016	2014/2015	2014/2015	05/31/15	Budget	budget
Expenses						
Salaries	404,060.00	353,310.00	353,310.00	307,398.04	45,911.96	87.01%
FICA	32,325.00	28,185.00	28,185.00	23,125.75	5,059.25	82.05%
VSRS	28,115.00	28,060.00	28,060.00	24,718.61	3,341.39	88.09%
Health	67,885.00	53,475.00	51,975.00	49,291.40	4,183.60	92.18%
Uniforms	3,255.00	2,500.00	3,255.00	1,234.06	1,265.94	49.36%
Contractual	12,000.00	12,000.00	15,000.00	10,811.66	1,188.34	90.10%
Legal & Audit	15,000.00	15,000.00	15,000.00	12,361.03	2,638.97	82.41%
Accreditation	-	2,000.00	2,000.00	2,057.62	(57.62)	102.88%
Maintenance & Repairs	21,000.00	21,000.00	21,000.00	10,742.19	10,257.81	51.15%
Water Tank Maintenance	105,091.00	103,650.00	103,650.00	103,651.31	(1.31)	100.00%
Water Tank Inspections	-	-	-	-	-	0.00%
Professional Services	20,000.00	50,750.00	-	15,306.85	35,443.15	30.16%
Regional Water Supply Study	1,689.00	1,763.00	1,839.00	1,763.00	-	100.00%
Data Processing	14,000.00	14,000.00	14,000.00	12,473.27	1,526.73	89.09%
Utilities	2,000.00	2,000.00	2,000.00	1,500.95	499.05	75.05%
Communications	13,000.00	13,000.00	13,000.00	8,792.01	4,207.99	67.63%
Insurance	26,900.00	25,620.00	25,200.00	25,617.56	2.44	99.99%
Materials & Supplies	75,000.00	75,000.00	75,000.00	50,463.83	24,536.17	67.29%
Gas and Tires	15,000.00	12,000.00	15,500.00	8,833.17	3,166.83	73.61%
Dues & Subscriptions	1,000.00	1,000.00	1,000.00	509.00	491.00	50.90%
Bank service charges	1,200.00	1,200.00	325.00	987.24	212.76	82.27%
Travel and Training	4,000.00	5,500.00	5,500.00	2,031.40	3,468.60	36.93%
Miscellaneous	9,500.00	9,500.00	9,500.00	9,244.66	255.34	97.31%
RO Annual costs	-	-	469,000.00	-	-	0.00%
Power	103,560.00	103,560.00		85,998.36	17,561.64	83.04%
Chemicals	57,332.00	57,332.00		51,092.28	6,239.72	89.12%
HRSD	269,800.00	247,525.00		201,491.70	46,033.30	81.40%
Supplies	20,000.00	31,970.00		26,655.29	5,314.71	83.38%
Communication	9,030.00	-			-	0.00%

**Town of Smithfield
Water Fund Budget**

Description	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Balance as of 05/31/15	Remaining Budget	% of budget
Travel and training	2,500.00	-			-	0.00%
Dues & Subscriptions	400.00	-			-	0.00%
Maintenance and Repairs	40,000.00	40,000.00		24,784.91	15,215.09	61.96%
Bad debt expense	-	-	7,500.00	-	-	0.00%
Total Water Fund Operating Expenses before D&A Exp.	1,374,642.00	1,310,900.00	1,260,799.00	1,072,937.15	237,962.85	81.85%
Operating Income before D&A Expense	264,409.00	328,151.00	341,071.00	232,842.38	95,308.62	70.96%
Depreciation & Amortization Expense	365,000.00	340,000.00	365,000.00	303,621.76	36,378.24	89.30%
Operating Income (Loss)	(100,591.00)	(11,849.00)	(23,929.00)	(70,779.38)	58,930.38	597.34%
Nonoperating Revenues (Expenses)						
Pro-Rata Share Fees	-	10,400.00	-	10,400.00	-	100.00%
Availability Fees	68,000.00	68,000.00	40,800.00	59,840.00	8,160.00	88.00%
Insurance Recoveries	-	4,996.00	-	4,996.65	(0.65)	100.01%
Interest Revenue	6,800.00	7,240.00	6,800.00	6,883.14	356.86	95.07%
Well Nest Construction Contribution	(70,000.00)	-	-	-	-	0.00%
Interest Expense	(42,583.00)	(127,886.00)	(111,606.00)	(63,626.68)	(64,259.32)	49.75%
Total Nonoperating Revenues (Expenses)	(37,783.00)	(37,250.00)	(64,006.00)	18,493.11	(55,743.11)	-49.65%
Net Income (Loss)	(138,374.00)	(49,099.00)	(87,935.00)	(52,286.27)	3,187.27	106.49%
WORKING ADJUSTMENTS TO CAFR (FOR INTERNAL USE ONLY)						
Restricted revenues:						
Pro-rata Share Fees	-	(10,400.00)	-	(10,400.00)	-	100.00%
Availability Fees	(68,000.00)	(68,000.00)	(40,800.00)	(59,840.00)	(8,160.00)	88.00%
Bad Debt Expense	-	-	7,500.00	-	-	#DIV/0!
Debt Service Revenue	(189,712.00)	(189,712.00)	(188,970.00)	(153,286.52)	(36,425.48)	80.80%
Depreciation & Amort. Exp.	365,000.00	340,000.00	365,000.00	303,621.76	36,378.24	89.30%
Additional debt service costs-principal expense	(381,887.00)	(337,974.00)	(337,974.00)	(337,973.17)	(0.83)	100.00%
Total adjustments to CAFR	(274,599.00)	(266,086.00)	(195,244.00)	(257,877.93)	(8,208.07)	96.92%
Working adjusted income	(412,973.00)	(315,185.00)	(283,179.00)	(310,164.20)	(5,020.80)	98.41%

	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted 2014/2015	Actual 5/31/2015	Remain Budget	% of Budget
Water Fund						
Net Operating Reserves (Deficit)	(412,973.00)	(315,185.00)	(283,179.00)	(310,164.20)	(5,020.80)	98.41%
Construction Standards Update	(3,321.00)	(3,321.00)	(3,321.00)	-	(3,321.00)	0.00%
Water Master Plan	(56,250.00)				-	0.00%
Vehicle/Equipment	(16,500.00)	(10,000.00)	(10,000.00)	(8,548.00)	(1,452.00)	85.48%
RO auxiliary diesel fuel tank (generator)	(5,100.00)				-	0.00%
RO Cleaning System Upgrades	(18,000.00)				-	0.00%
RO 3rd Stage Removal	(15,000.00)				-	0.00%
System Improvements	(50,000.00)	(50,000.00)	(50,000.00)	(9,700.00)	(40,300.00)	19.40%
Main Street Water Main Upgrade Phase I	(240,094.00)				-	0.00%
Water line replacement (Cypress Creek Bridge)	(330,000.00)	(110,000.00)	(110,000.00)	-	(110,000.00)	0.00%
Net Capital Outlay	(734,265.00)	(173,321.00)	(173,321.00)	(18,248.00)	(155,073.00)	10.53%
Net Reserves (Deficit) after capital outlay	(1,147,238.00)	(488,506.00)	(456,500.00)	(328,412.20)	(160,093.80)	67.23%
Financing-Main St. Water Main, Water Line replace	570,094.00	-				
Operating Reserves	121,834.00			-	-	0.00%
Water Treatment Escrow	38,100.00				-	0.00%
Water Development Escrow	56,250.00				-	0.00%
Water Capital Escrow	50,000.00	160,000.00	160,000.00	-	160,000.00	0.00%
Debt Service fees applied to debt	310,960.00	338,279.00	338,279.00	253,289.53	84,989.47	74.88%
Net Cashflow	-	9,773.00	41,779.00	(75,122.67)	84,895.67	-768.68%

Town of Smithfield Highway Fund						
Description	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Balance as of 05/31/15	Remaining Budget	% of budget
Revenue						
Interest Income	185.00	185.00	220.00	154.63	30.37	83.58%
Sale of equipment	6,000.00	6,000.00	-	-	6,000.00	0.00%
Revenue - Commwlth of VA	1,061,479.00	1,061,479.00	1,033,113.00	796,108.95	265,370.05	75.00%
Total Highway Fund Revenue	1,067,664.00	1,067,664.00	1,033,333.00	796,263.58	271,400.42	74.58%
Town of Smithfield Highway Fund						
Description	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Balance as of 05/31/15	Remaining Budget	% of budget
Expenses						
Salaries	238,150.00	254,070.00	254,070.00	203,252.13	50,817.87	80.00%
FICA	19,055.00	20,330.00	20,330.00	14,920.04	5,409.96	73.39%
VSRS	18,070.00	22,565.00	22,565.00	18,075.58	4,489.42	80.10%
Health	41,680.00	49,525.00	49,525.00	38,568.09	10,956.91	77.88%
Uniforms	3,100.00	3,100.00	3,100.00	2,321.16	778.84	74.88%
Engineering	-	6,524.00	-	6,524.00	-	100.00%
Grass	20,000.00	20,000.00	20,000.00	7,294.17	12,705.83	36.47%
Maintenance	560,701.00	552,716.20	455,446.00	229,410.24	323,305.96	41.51%
Asphalt/Paving				58,156.56	(58,156.56)	
Ditching				86,950.08	(86,950.08)	
Traffic Control devices				7,700.59	(7,700.59)	
Other (maintenance)				6,701.36	(6,701.36)	
Other (lawnmowers, landscaping, etc)				50,717.03	(50,717.03)	
Structures and Bridges				-	-	
Ice and Snow removal				16,890.48	(16,890.48)	
Administrative				2,294.14	(2,294.14)	
Storm Maintenance				-	-	
Street Lights	106,000.00	106,000.00	106,000.00	88,026.84	17,973.16	83.04%
Insurance	14,372.00	13,690.00	13,690.00	14,096.60	(406.60)	102.97%
VAC Truck Repairs	2,500.00	2,500.00	2,500.00	-	2,500.00	0.00%
Gas and Tires	10,000.00	10,000.00	10,000.00	5,844.13	4,155.87	58.44%
Stormwater Management Program (regional)	1,215.00	2,105.00	1,786.00	2,105.00	-	100.00%
Joint Cost Allocation	-	-	-	-	-	-
Overhead Allocation	-	-	-	-	-	-
Total Highway Fund Expense	1,034,843.00	1,063,125.20	959,012.00	630,437.98	432,687.22	59.30%
Net Reserves (+/-)	32,821.00	4,538.80	74,321.00	165,825.60	(161,286.80)	3653.51%

	Proposed Budget 2015/2016	Proposed Budget Rev 2014/2015	Adopted Budget 2014/2015	Actual 5/31/2015	Remain Budget	% of Budget
HIGHWAY						
Net Operating Reserves (Deficit)	32,821.00	4,538.80	74,321.00	165,825.60	(161,286.80)	3653.51%
Construction Standards Update	(3,321.00)	-	(3,321.00)		-	0.00%
Vehicles	(16,500.00)	(10,000.00)	(10,000.00)	(8,548.00)	(1,452.00)	85.48%
Beautification	(5,000.00)	(5,000.00)	(5,000.00)		(5,000.00)	0.00%
Drainage Improvements-7000+1500 for main st job	-	(90,000.00)	(50,000.00)		(90,000.00)	0.00%
Mower	(8,000.00)	(8,000.00)	-	-	(8,000.00)	0.00%
Net Capital Outlay	(32,821.00)	(113,000.00)	(68,321.00)	(8,548.00)	(104,452.00)	7.56%
Net Reserves (Deficit) after capital outlay	0.00	(108,461.20)	6,000.00	157,277.60	(265,738.80)	-145.01%
Carryover from FY2014		<u>108,461.20</u>		<u>108,461.20</u>		
Net Adjusted Reserves (deficit)		0.00		265,738.80		

Notes: May 2015

GENERAL FUND

Revenues:

Current RE

As of Jun 12, 2015, we have posted \$1,683,668 (100.52%) of current year billings. We collected one large delinquent business account totaling \$12,506. The remaining outstanding balance is \$19,548.

Delinquent RE Tax

As of Jun 12, we have collected \$32,296 in delinquent RE taxes. Total outstanding delinquent RE prior to 2014 is \$19,821 of which 1/3 belongs to a delinquent business account that was approached last year and said they could not pay. They are outstanding for 2013 and 2014. They did pay 2012 this year so they do not have 3 years outstanding.

Current PP

As of May 12, we have posted \$863,512 (98.43%) of 2014 PP collections which includes the annual tax relief of \$240,795. We did collect full payment on one large delinquent account after a warrant in debt was filed. Outstanding balance as of June 12, 2015 is \$53,463.88.

Delinquent PP Tax

We have collected \$28,520 (101.86%) in delinquent PP taxes through Jun 12. This line item has slightly exceeded the amended budget.

Franchise tax

Bank franchise taxes have been paid in full for the year. We actually collected \$149,797 but \$20,171 was refunded to Bank of America as instructed by the Department of Taxation for overpayments for 2012 - 2014. I also reduced the budget by approximately \$6000 since we were notified that BB&T was also requesting a refund. To date, we have not received notification that a refund has been approved.

Cigarette Tax

The budget for cigarette tax was reduced by \$44,067 as cigarette tax sales dropped off after the increase in the tax rate from \$0.25 per pack to \$0.35 per pack. We also refunded \$7542 to CVS this year for unused stamps as they eliminated the sale of cigarettes from their stores. We have sold \$9870 in tax stamps to date in June bringing the total sales to \$137,815 which will exceed the amended budget.

Transient Occupancy

Transient occupancy tax payments for July 2014 totaled \$49,546 reflecting the highest quarterly revenue since July 2011. This revenue was accrued for June 2014, however, so it was backed out of the 2015 revenue. The first quarterly payment for this fiscal year was made in October and exceeds the same quarter in FY2014 by \$4,673. The 2nd and 3rd quarterly payments were due on January 20 & April 20 and are showing below budget because of one delinquent account for both quarters. A warrant in debt was filed and as of Friday June 12, 2015 both quarters have been paid in full. For the 1st 3 quarters of this fiscal year, we have collected \$13,109 more than prior year. This included elimination of the 3% reporting discount.

Meals Tax

Meals tax revenues of \$168,348 were collected in July 2014. Like TO, these revenues were accrued in June 2014. Revenue for FY2015 was not reflected until the month of August. Collections are \$121,075 higher than the same period for FY2014. The elimination of the 3% discount is also included in this increase.

Communications Tax

Communications tax from the state runs 2 months behind. In May we received the state distribution for March. Revenue for this line item is \$102 lower than the same period last year.

Sales Tax

Sales tax from IOW County also runs 2 months behind since it is received from the state. The May revenue represents July 2014 through March 2015 which is \$14,855 higher than through March 2014.

Consumption Tax/Utility Tax

Collection of utility/consumption taxes represent July through April 2015. The consumption tax of \$42,368 is \$170 less than prior year and utility tax of \$152,171 is \$1,278 higher. It is unusual for consumption to be higher and utility to be lower because they usually trend in the same direction, but they should end the year close to projected budget.

Business License Tax

Business licenses were due on April 15 so the majority have been collected for the year. Through Jun 12, we have collected \$376,069 which exceeds original budget by \$41,069 and the 2014 total of \$338,873 by \$37,196. The majority of the increase is attributable to the Riverside construction at the nursing home site and some additional contract work throughout the town.

Permits & other licenses

Permits and other licenses are running above budget with \$4775 collected in zoning permits and \$2100 in E&S fees. Four quarters of PEG Channel Capital Fee (Charter) totaling \$1843 is also included in this line item. In February we also received \$8,170 for a rezoning application from Heardon Construction Corp for the Mary Crocker property.

Inspection fees-subdivision

Represents inspection fees of \$9,226.39 from Cypress Creek Development as well as \$3750 from various contractors for lots at Church Square, Cypress Creek, Smithfield Manor Townhomes, Wellington Estates, and \$300 from Oakwood Homes for a modular home at 301 A West St.

Review Fees

Review fees through May 2015 are as follows:
Draper Aden \$1,702.00 Riverside Health System Magnolia Manor Expansion
Smithfield Manor Townhomes \$150.00-Phase 10
Robert Livengood-\$925.00-contractors office & shop
Hampton Roads Golf Management-\$150.00-RV storage
Jones & Jones PC-\$150.00-plat review Gwaltney property
Charles Miller-plat review 21A-33-039-\$150
Buddy Webb & Co-\$190.00-O'Reily Auto Parts
Draper Aden-\$1312.50-no explanation-researching to see if it is a refund.
Cypress Creek Development-\$380-Phase VII B&C-Draper Aden Assoc
Anchor Contracting-\$150-plat review Anchor Contracting
Gaddis & Reginald Major-\$150-plat review 208 Spring Dr
Dominion Building-\$150-Smithfield Manor Townhome-Phase 9

Vehicle License Fees

Through Jun 12 we have collected \$147,720 in VL fees (101.04%) which will put us slightly over amended budget. Part of the overage is due to supplements over \$6700.

Fines & Costs

Represents collections for July through April 2015 which are \$5157 lower than the same period last year.

Smithfield Center Rentals

The Smithfield Center has collected \$56,902 in the past 3 months to exceed original and amended budget by the end of May. Total sales for 2014 were \$155,955.

Kayak Rentals

This line item reflects revenue from July through the beginning of October and picked up again in May.

end of the fiscal year. Running behind last year's sales of \$8147 through May.

Special Events

FY2014 was the first year that the Town charged a fee for PW and PD staffing for special events not sponsored by the Town. In 2014, we collected \$9015 compared to \$13,537 through May of this year as the number of qualifying events has grown.

Museum Gift Shop Sales/Programs

The museum budget has been adjusted to reflect expected sales. The average monthly gift shop sales year to date are \$739 so we may slightly exceed the projected budget. Program sales do not occur every month, but we have exceeded the projected budget by \$76.

Sale of Equipment

Includes \$1304 in July consisting of numerous small items from the Smithfield Center, \$1520 in August for the sale of a 2000 Ford Explorer and \$3041 in September for the sale of a 2005 Ford Crown Vic. Also sold a small metal cabinet, dvd/vhs player, and black screen for \$80. Although I had increased the amended budget by \$6000 for potential sale of vehicles and additional items in June, we exceed that number with sales of \$13,102 including \$12,491 for 2 police vehicles, 2 trucks, and a trailer. Total sales through June 12 equals \$19,450.

Other Revenue

Through May we have collected \$806 in grass cutting, \$602 in accident report fees, \$326 in capital credit refunds, and various other small refunds.

Reserves-Pinewood Escrow

As of June 30, 2014, we reflected \$219,808 in restricted reserves for use in the Pinewood Project. Those reserves were combined with current year meals tax revenues and CDBG funds to finance FY2015 expenses. Through May we have utilized all of the \$219,808 carried forward from last year to fund current year expenses as well as \$4411 in rent escrow reserves.

Reserves-Beautification Fund

These reserves were used to finance the donation to Historic Smithfield for the Old Courthouse restoration.

Police Grants-State/Federal

The 2 grants received this year have both been federal grants. In the past few years, the grants have shifted more from state funding to federal.

TRIAD Grant

The TRIAD grant funds normally run through IOW County, but this year they were passed through to the Town of Smithfield since the county decided to scale back on their participation.

Fire Programs

Have submitted request for grant money to the state. Grant has been approved for payment in June of 2015.

DCA Grant (DAM)

Have not yet submitted for reimbursement. This has been put on hold going forward.

Pinewood Heights Planning Grant Phase III

Have received \$9000 of the \$20000 allocated for the Pinewood Planning Grant. To date we have spent the remaining \$11000 for planning. Will do one final draw request when we submit the next Phase II MY2 draw request.

Pinewood Heights CDBG Relocation Grant

Received \$125,800 in draw down funds to close out the CDBG portion of Phase II MY1. Have been unable to draw funds for MY2 because of the budget breakdown. Expenses to date have been for renters and budget is applied to owners.

Note Proceeds

Borrowed \$430,000 from the Farmers Bank for purchase of old rescue squad building (\$255,000) and possible purchase of ball field site or rescue squad building renovations (\$175,000)

Insurance Recoveries-

The Town was reimbursed by VML for damages to 4 police vehicle (\$4117), fire damage to the pier at Clontz Park (\$3500) and light pole/light damage at Church/Thomas (\$1880)..

Chips contributions

Contributions were budgeted at \$600 based on prior year donations from the Women's Club (\$100) and Kiwanis (\$500). We have not received a donation from Kiwanis this year.

Contributions-Windsor Castle

Received \$3150 from Windsor Castle Park Foundation to be used for the kayak shed.

Contributions-WC-VA Events

Received \$13000 from Smithfield VA Events for \$5.00 per ticket donation-wine and brew fest.

Contributions-IOW Historical Society

Contributions collected from donors through IOW Historical Society to be used restrictively for museum operations.

Contributions-Isle of Wight County Museum

Contribution from IOW County representing value of gift shop sales/inventory.

Contributions-Miscellaneous-Museum

Represents admission donations made by museum visitors.

Contributions-Public Safety

Contribution made to the Police Department by the Carollo family in memory of Mrs. Josephine Carollo.

Expenses:

ALL DEPARTMENTS

Insurance

All 4 quarters of VML property/casualty/workers' compensation insurance have been paid including workers comp audit.

Dues/Subscriptions/Memberships

The majority of dues/subscriptions are paid at the beginning of the fiscal year meaning that a high percentage of expense is reflected for most of the year.

Town Council

Maintenance Contracts

Paid annual contract fee of \$595 to Alpha Video for maintenance on Charter Cable PEG channel 189

Records Management & Upgrades

Expenses for this year have been paid in full as follows:

\$	995.00	1 year maintenance contract on scanner
\$	3,263.00	enterprise softcare, support docstar enterprise
\$	4,258.00	

Additional scanner was purchased and charged against the TM budget for technology/computer equipment (\$2355).

Travel & Training

Includes \$2005 for registrations and \$2386 for hotel for the VML conference in October, NRPA Congress Registration for C. Chapman (\$509) as well as mileage reimbursements of \$528. Also included \$750 to IOW Chamber of Commerce to sponsor Natasha Weiss for the leadership program, and \$40 for C Williams to attend Chamber annual meeting.

Smithfield CHIPS program

In 2015, we paid for \$1800 for 4H Camp and \$340 for Harford Insurance. The number of campers was reduced in FY2015.

Town Manager

Auto Expense

Paid \$1116.58 to Dave's Service Center for van repairs.

Treasurer

Audit

The audit invoice of \$23,000 was approved at the April TC meeting. It has been paid and divided 50% General Fund (\$11,500) and 25% each water and sewer (\$5750/ea).

Depreciation software

This invoice was received at the end of March. There was an unexpected increase of \$1000 for the annual contract increasing the price to \$2800.

Cigarette Tax Stamps

Ordered one case of cigarette tax stamps (540,000 stamps at \$4.90 per 1,000). That should be enough to last us through the fiscal year.

Public Safety

Police Department

Service Contracts

Includes \$20,314 to Sunguard Public Sector, \$4434 to ID Networks, \$5311 to Gately Communications, copier charges of \$3171, \$480 to Beta Systems, \$347 to Computer Projects of IL, Inc.

Insurance-LODA

This is the additional insurance premium as required by the Line of Duty Act. It is paid annually in July.

Equipment

Includes \$1995.75 to Lawmen Supply for Phalanx Shield 24x36 and \$2640 to Galls/Quartermaster for 8 Maxpro Armor Gunfighter helmets. In December we also paid \$771 to TSSI (flashbangs, vapor grenades), \$807.55 to Brownell's for AR 15 Enhanced Pivot and Enhanced Takedown equipment, \$354 to Marlow White for honor guard flag carriers, and \$189.50 to Quantico Tactical for ALS RubFin Rocket Direct Fire. In February we paid \$654 to The Gun Shop for 2 cases (40 boxes-2000 rounds) of federal classic pistol cartridges. March charges included \$689 to the Gun Shop for 3 pistol cartridges and \$50 to Grafik Trenez for helmet decals and reflecting lettering, and \$64.59 to Taser International for flex headband.

Special Events

\$504 for National Night Out Banners and supplies, \$96 for Hardees-Hog Jog, and \$5 for Trunk or Treat.

Fire Department

Fuel fund & travel

This is normally paid towards year end at the request of the fire department based on the number of runs made by volunteers. A payment request has been included with the June agenda packet.

State pass thru

The paperwork has been submitted to the state for this grant and has been approved for reimbursement in June.

Contributions-Public Safety

E911 Dispatch Center

Have paid 1/2 of the annual contribution plus monthly payments of E911 communications tax. Will true up remainder at year end.

Commonwealth Attorney's Software Update

Paid in full as budgeted for FY2015.

<u>Fire Dept Truck</u>	The Town's annual commitment of \$10,000 to the Smithfield Volunteer Fire Dept. for a fire truck has been paid.
<u>Parks Recreation & Cultural</u>	
<u>Smithfield Center</u>	
<u>Uniforms</u>	Uniform expense is trending high but no charges have been paid through June 12, so this line item should not exceed budget.
<u>Refund event deposits</u>	Through May we have issued refunds for 16 events. Per Amy their price increase has led to larger refunds when eligible.
<u>Contributions-Parks, Rec. & Cultural</u>	
<u>Farmers Market</u>	A payment request has been submitted and will be processed in June.
<u>Hampton Roads Planning District commission</u>	The Town has paid the 2015 dues in full.
<u>IOW Arts League</u>	The Town has paid its share of the 2015 local matching grant, and the matching portion received from the state as well.
<u>Friends of the Library</u>	Town has paid \$10,000 to the Friends of the Library as requested through Town Council for electrical/lighting work, participation in leadership IOW program, new carpet/flooring in the community room.
<u>Windsor Castle</u>	
<u>Professional Services</u>	Paid \$3000 to Canada Land Surveying for 301 & 302 Jericho Road and \$3489.75 to Applied Laboratory Services for Asbestos Inspection of Windsor Castle Structures.
<u>Museum</u>	
<u>Operating expenses/gift shop expenses</u>	Operating expenses have been budgeted based on donations. Gift shop expenses will be funded from gift shop revenues which exceed expenses by \$4927 through May. Budget revisions have been proposed with more detail to the expense breakdown.
<u>Other Parks & Recreation</u>	
<u>Clontz Park-pier maintenance</u>	Includes \$4500 to Hodges & Hodges for repairs to the pier after fire damage. An offset of \$3500 was paid by VML and is shown under Insurance Recoveries in the revenue section. Also paid \$630.88 to Eck Supply for 100-W bulb and lamp for pier.
<u>Veterans War Memorial</u>	Paid \$261 to Bennetts Creek Nursery for 123 pansy plants. The remaining expenses are DVP totaling \$188 and various small invoices to Eck Supply (\$378) for flood lights and lumens, Southern Shores Landscaping (\$119) and Northern Tool (\$49).
<u>Fireworks</u>	Fourth of July fireworks are billed by IOW County and have been paid for the 2015 fiscal year.

Community Development

Pinewood Heights

We closed on 47 Carver in July, 39 & 40 Carver in August, and 48 Carver in October 2014. Relocation for 48 Carver took place in December. In November we relocated the tenant at 52 Carver, and in January we relocated a tenant at 54 Carver. The town closed on 54 Carver Avenue in February.

We have also spent \$28000 through May for the Planning Grant. The contract with CPP is \$28,000 of which \$25000 is reimbursable from CDBG funds. We have received \$9,000 will request the remainder upon submitting the next relocation draw request for Phase II MY2 as suggested by the VDHCD rep.

Contributions-Community Development

Old Courthouse

Funds have not yet been disbursed for the Courthouse this year beyond the beautification funds that were paid towards restoration. A June payment for annual contribution is in process.

Historic Smithfield

Transferred the balance remaining in Beautification funds to be used for the Old Courthouse restoration.

Chamber of Commerce

Contribution of \$6000 was restored after presentation from Chamber for services provided.

Christian Outreach

This contribution was paid in February per Town Council approval.

The Genieve Shelter

This contribution was paid upon the shelter's request in April.

Triad

This expense was to pass through the TRIAD grant money received for the TRIAD group. This money was reimbursed to the Town in Feb.as the TRIAD group has asked the Town to make purchases on their behalf in order to utilize the Town's tax exempt status. This was previously done by IOW County. The Town also budgeted \$1650 towards the event bringing total budgeted expenses to \$3900. The budget has been exceeded by \$250 (looks like a duplicate billing). Will check with Kurt Beach to discuss reimbursement.

Tourism

The Town has paid 50% towards annual cost sharing with IOW County. Remainder will be paid with year end true up.

Western Tidewater Free Clinic

The Western Tidewater Free Clinic requested payment of their budgeted contribution that was then paid on December 15, 2014.

YMCA Contributions

This contribution was paid in February per Town Council approval.

Public Works

Accreditation

Site visit expenses related to Public Works accreditation through the APWA

Litter Control

This line item is funded by grant money. Most of it has been expended for the year, but this line item generally stays within budget.

Other

Includes \$2035 to Southern Shores for cutting overgrown lots in town. Those have been billed to property owners. Also includes \$451.26 to the Isle of Wight County Health Department for hepatitis immunizations for new employees and \$475 to Sentara Obici for random drug screenings.

Public Buildings

Rent-office space

\$400 rent for 12 months to Smithfield Foods for the V W Joyner building. June rent was paid at the end of May.

Other Financing Uses

Transfers to Operating Reserves

As of May 31, 2015, we have collected \$964,678 more in revenues than we have expensed. For the same period last year, our reserves totaled \$880,808. In April we recorded \$430,000 of note proceeds used to finance the purchase of the rescue squad building and renovations of the building or purchase of future ball fields. Only \$255,000 of that money has been spent to date.

Capital:

Community Development

Pinewood Heights-Owner Acquisition

Land portion of the capital acquisitions of the property at 39, 40, 47 and 48 Carver.

Public Safety

Police Vehicles

4 budgeted police vehicles have been received. There are additional equipment expenses related to the vehicles that have not yet been invoiced.

Tough Book MDT's/Docking Stations-

Partial install on the 4 new cars for this fiscal year. The remainder will be expensed by year end.

In Car Cameras

These will also be installed on the 4 new vehicles by fiscal year end.

Public Works

Vehicles

The Town purchased a new Ford 350 from Beach Ford in December that split between PW, WTR, SWR, and HWY.

SEWER

Revenues

Sewer Charges/Sewer Compliance

Connection Fees

Sewer revenues including the sewer compliance fee billed for July were accrued on the June 2014 financial statements. Half of the August billing was also accrued leaving the other half reflected on the August financial statements. May 2015 adjusted year-to-date revenues for sewer charges are \$2222 lower than adjusted 2014 . Adjusted sewer compliance fees are \$2909 higher. Adjusted consumption is 614,164 lower than the same period last year.

Connection fees are collected sporadically throughout the fiscal year. To date the Town has collected on 21 connections at \$1580.

Expenses

Accreditation

HRPDC-Sewer Programs

Insurance

Site visit expenses related to Public Works accreditation through the APWA

Dues to Hampton Roads Planning District Commission paid in full for the year.

Represents payment of 4 quarters to VML for property/casualty and workers' comp insurance.

Nonoperating Revenues (Expenses)

Pro-rata share fees

Availability fees

Contributed Capital-Smithfield Foods Rev Ln

Interest Expense

Collected on pro-rata share fees for 3 lots on Richmond Ave from HHJV LLC and 10 lots Montpelier Way (Smithfield Manor) from Dominion Building Corp. Also collected \$3125 in pro-rated utility fees for Carver Avenue from L&L Marine Inc.

Like connection fees, we have received 21 at \$4120 each.

This line items represents accrual of principal paid on debt that is due for reimbursement from Smithfield Foods for the James Street Pump Station. The second (and last) payment for the year was made in April. This loan will be paid in full with the final payment in the fall of 2015.

Interest expense will increase to budget level in June when year end accruals are made. All actual payments have been made for the fiscal year.

WORKING ADJUSTMENTS TO CAFR

Additional debt service costs-principal expense

The sewer fund has only one current loan outstanding (other than the reimbursable revolving loan). The principal is paid once a year and has been paid in full for fiscal year 2015.

Sewer Capital

Consent Order

In November paid \$4050 to Lewis Construction for find and fix.
In March, paid Smithfield Services \$1592.17 for sand hauled/delivered for find & fix.

Main St & Mason ST CCTV & CIPP Lining

In February paid Tri-state for work on Main St and Mason.

Removal, repair, replacement fiberglass pump

Syndnor Hydro repaired fiberglass pump and reinstalled.

Antenna Poles at Jordan & Riverside Dr Pump Stations

REW installed antenna poles at Jordan and Riverside pump stations

SCADA Towers-Drummonds, Jersey Park, Watson

Payment to REW for installation of 3 SCADA towers.

4" Fairbanks Morse Submersible Run-Dry Pump-Moonefield

Syndnor Hydro- submersible dry-pump at Moonefield.

4" Fairbanks Morse Submersible Run-Dry Pump-Crescent

Installation of submersible dry-pump at Crescent. This was budgeted for last year but did not arrive in time Pump purchased from Syndnor Hydro.

4" Fairbanks Morse Submersible Run-Dry Pump-Lakeside

In April paid Syndnor Hydro for pump.

Sewer Main Repair-200 Block of Main Street

Lewis Construction- 2/4/15 to 2/5/15 8" sewer main repair

Sewer extension-Carver & Pinewood

Lewis Construction completed sewer extension at Carver and Pinewood.

Main Street Pump Station

Paid \$57,932.33 to Xylem Dewatering for Godwin Dri-Prime Pump. Also paid \$19,188 in December to REW for 57% completion of installation of bypass pump. Paid balance of \$13,944 in February.

Truck

The Town purchased a new Ford 350 from Beach Ford in December that split between PW, WTR, SWR, and HWY.

WATER

Revenues

Water Charges

Like sewer, water revenues including the debt service fee billed for July were accrued on the June 2014 financial statements. Again, half of the August billing was accrued for June 2014 and the other half is reflected as FY2015 revenues on the year-to-date statement. May adjusted year-to-date revenues are \$2175 higher than the same period in FY2014. Adjusted consumption is 478,463 lower than the period the period ended May 31, 2014.

Debt Service Revenue

Debt service revenue is lower than budget because of the adjustments for July and 1/2 of August. This revenue is \$4,966 lower than FY2014 because of the decrease in the fee from \$19.30 to \$8.95 bi-monthly.

Miscellaneous

Represents \$350 in sales of meter box/lid, \$588 for line setter and repairs (cost of 2 men & 2 trucks), and \$75 for returned check charges.

Connection Fees

The Town has collected on 23 accounts at \$660.

Expenses

Accreditation

Site visit expenses related to Public Works accreditation through the APWA

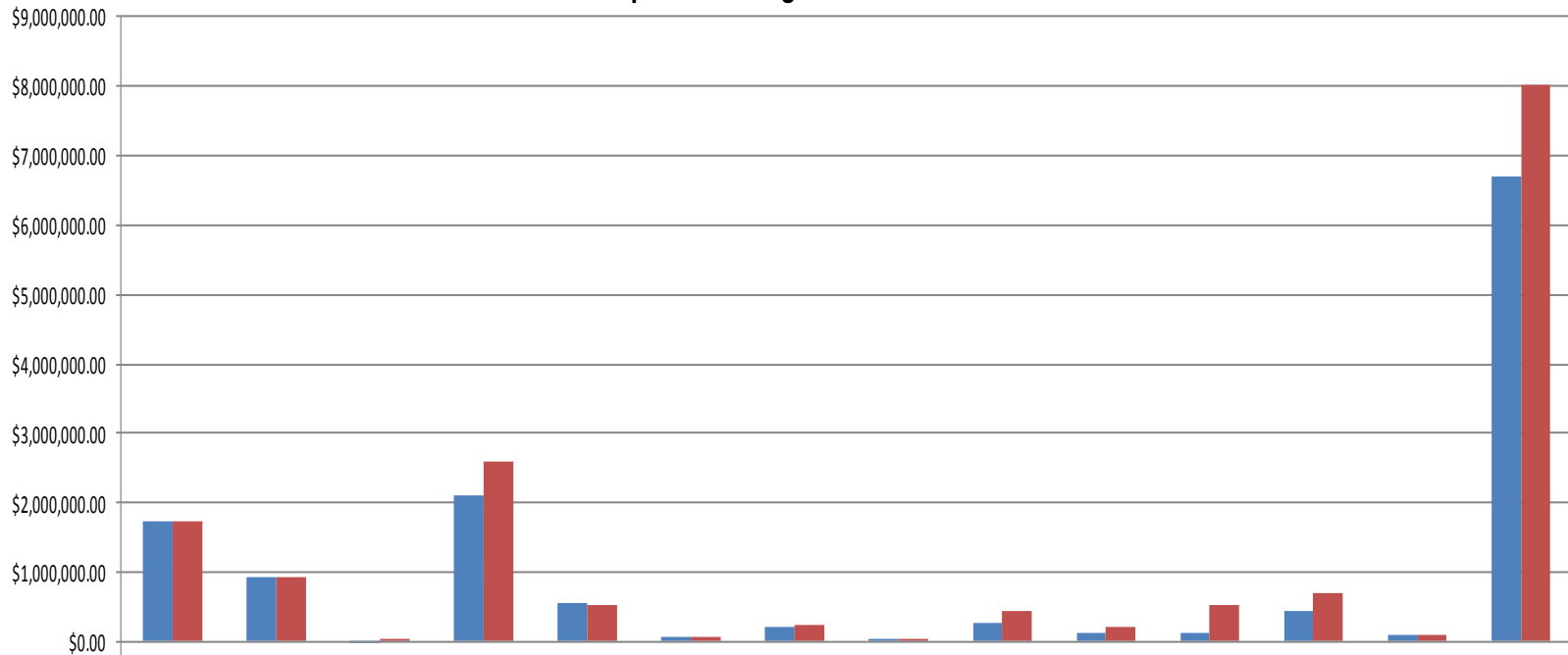
HRPDC-Regional Water Supply

Dues to Hampton Roads Planning District Commission paid in full for the year.

<u>Insurance</u>	Represents payment of 4 quarters to VML for property/casualty and workers' comp insurance.
<u>Miscellaneous</u>	Includes a lum sum payment to VDH-Waterworks Technical Assistance Fund (\$8,758.55). This is billed annually and is based on the number of water customers in the town's system. The rate for this billing is \$2.95 per connection.
<u>Nonoperating Revenues (Expenses)</u>	
<u>Pro-rata share fees</u>	Collected on pro-rata share fees for 3 lots on Richmond Ave from HHJV LLC and 10 lots Montpelier Way (Smithfield Manor) from Dominion Building Corp.
<u>Availability Fees</u>	We have received 22 at \$2720.
<u>Insurance Recoveries</u>	Represents \$4,996.65 paid by Canal Insurance Co. for damages caused by AVES when a truck hit a fire hydrant on Red Pt. Dr.
<u>Additional Working Adjustments to CAFR</u>	
Additional debt service costs-principal expense	Made up of 3 debt service principal payments for the VML-VACO Loans 1 and 2. One of the loans only has 1 principal payment for the year. Also includes annual principal cost of VRA loan for the year. The original RO loan was refinanced and interest adjustment will be made to current year budget to reflect the payoff. Accruals will be made in June to reflect 2015 portion of principal to be paid in FY2016.
<u>Water Capital</u>	
<u>Vehicles</u>	The Town purchased a new Ford 350 from Beach Ford in December that split between PW, WTR, SWR, and HWY.
<u>System Improvements</u>	Paid \$9700 to Lewis Construction for upgrade of water line from 6" to 8" and removal of vault top/disposal (Canteberry)
<u>HIGHWAY</u>	
<u>Revenues</u>	
Revenue-Commonwealth of Virginia	We received 3 qtrly payment from the state as of May 31. It is \$7091.40 higher than the quarterly grant allocations for FY2014 which translates to \$28,368 in additional revenue to be used for highway maintenance.
<u>Expenses</u>	
<u>Engineering</u>	Paid \$6124 to Kimley-Horn for Topographical survey and review of existing information and hydraulic analysis re: Pagan Pines drainage
<u>Insurance</u>	Represents payment of 4 quarters to VML for property/casualty and workers' comp insurance.

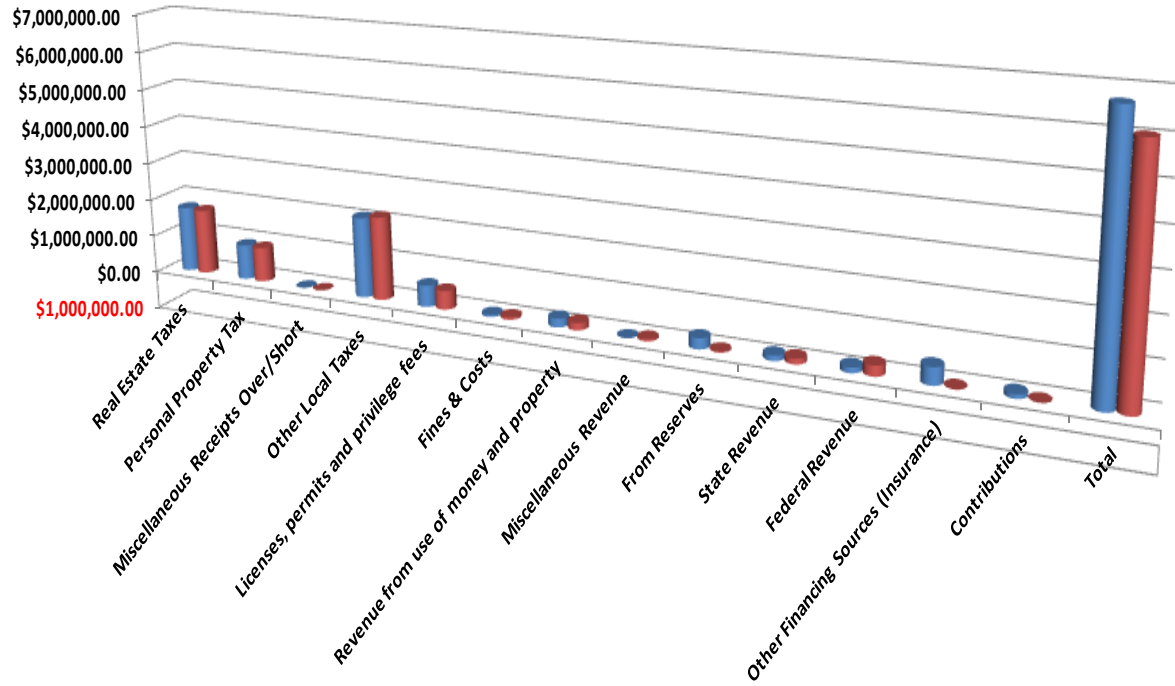
MAY 2015 FINANCIAL GRAPHS

May 2015 YTD General Fund Revenues Compared to Budget



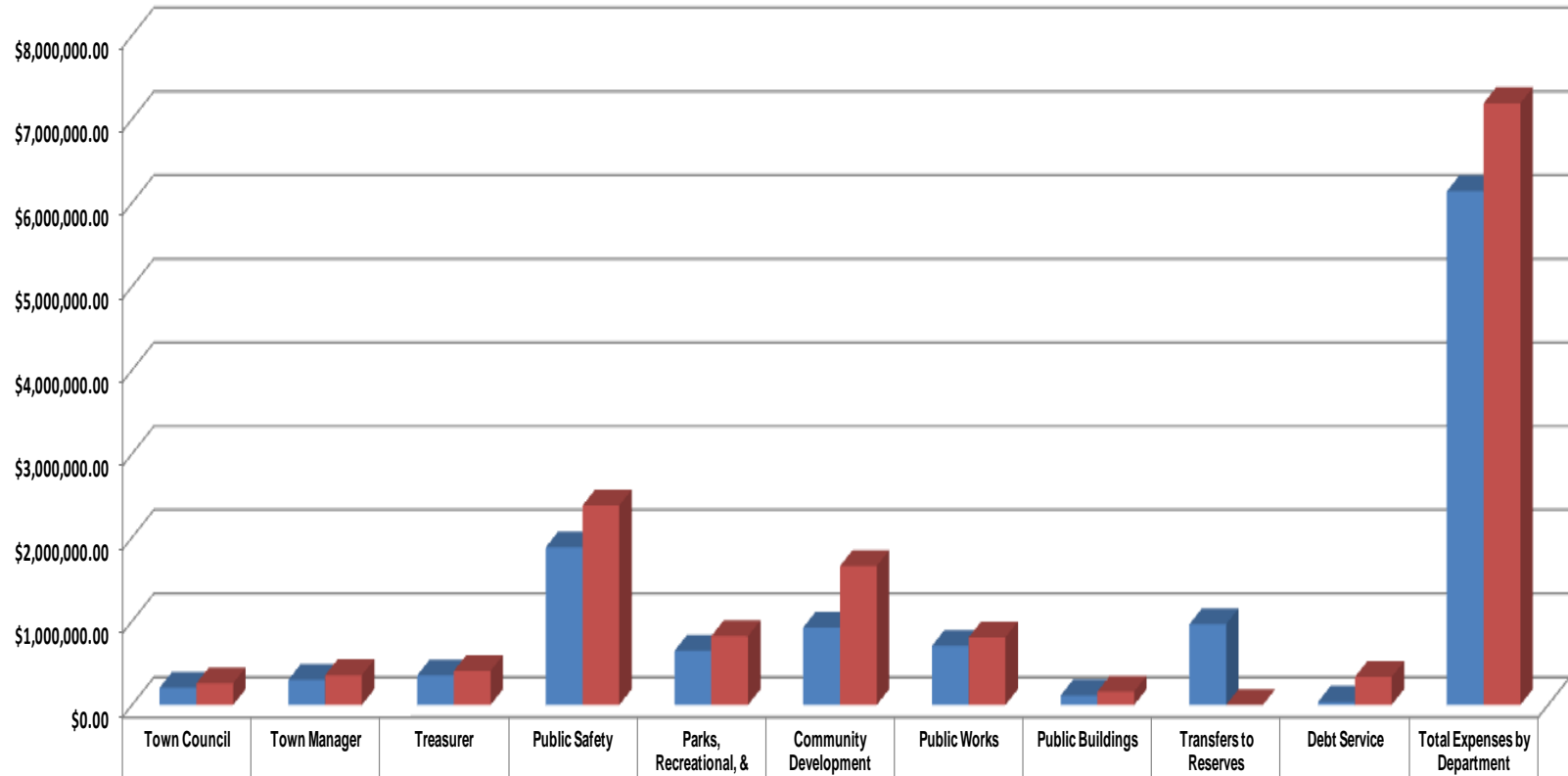
	Real Estate Taxes	Personal Property Tax	Misc. Receipts Over/Short	Other Local Taxes	Licenses, permits and privilege fees	Fines & Costs	Revenue from use of money and property	Misc. Revenue	From Reserves	State Revenue	Federal Revenue	Other Financing Sources	Contributions	Total
■ May 2015 Actual	\$1,733,793	\$917,760	\$(13)	\$2,106,906	\$558,905	\$55,633	\$222,774	\$6,310	\$279,877	\$132,198	\$137,053	\$439,497	\$109,572	\$6,700,265
■ Budget	\$1,724,705	\$921,100	\$15	\$2,586,118	\$532,503	\$70,000	\$231,135	\$6,000	\$441,276	\$200,830	\$528,330	\$689,497	\$98,707	\$8,030,216

May 2015 YTD General Fund Revenue Compared to May 2014



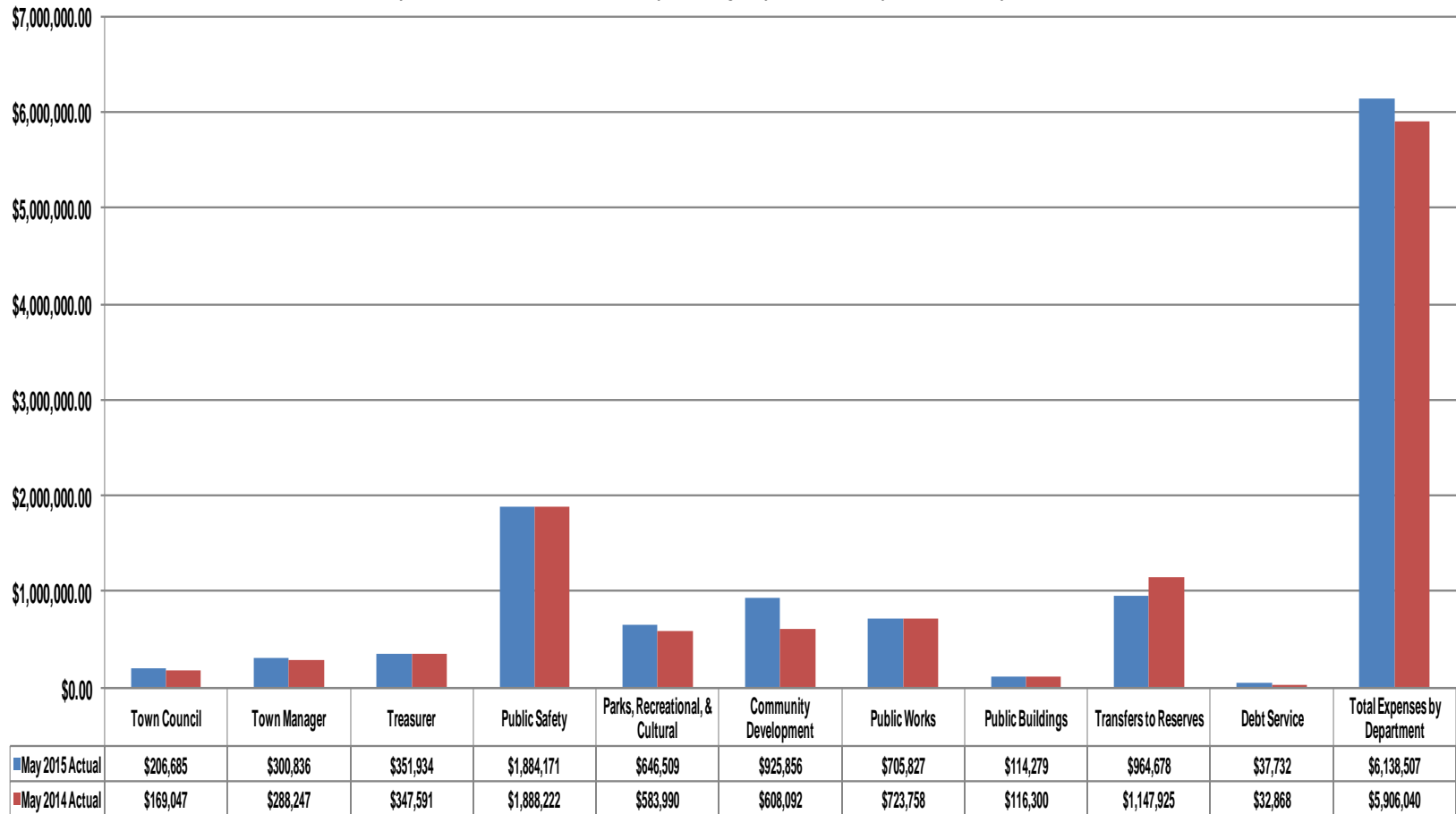
	Real Estate Taxes	Personal Property Tax	Miscellaneous Receipts Over/Short	Other Local Taxes	Licenses, permits and privilege fees	Fines & Costs	Revenue from use of money and property	Miscellaneous Revenue	From Reserves	State Revenue	Federal Revenue	Other Financing Sources (Insurance)	Contributions	Total
■ May 2015 Actual	\$1,733,793	\$917,760	\$(13)	\$2,106,906	\$558,905	\$55,633	\$222,774	\$6,310	\$279,877	\$132,198	\$137,053	\$439,497	\$109,572	\$6,700,265
■ May 2014 Actual	\$1,715,619	\$911,629	\$(5)	\$2,181,967	\$488,870	\$66,241	\$188,032	\$53,423	\$28,426	\$141,306	\$265,816	\$11,648	\$600	\$6,053,572

May 2015 YTD General Fund Operating Expenses Compared to Budget

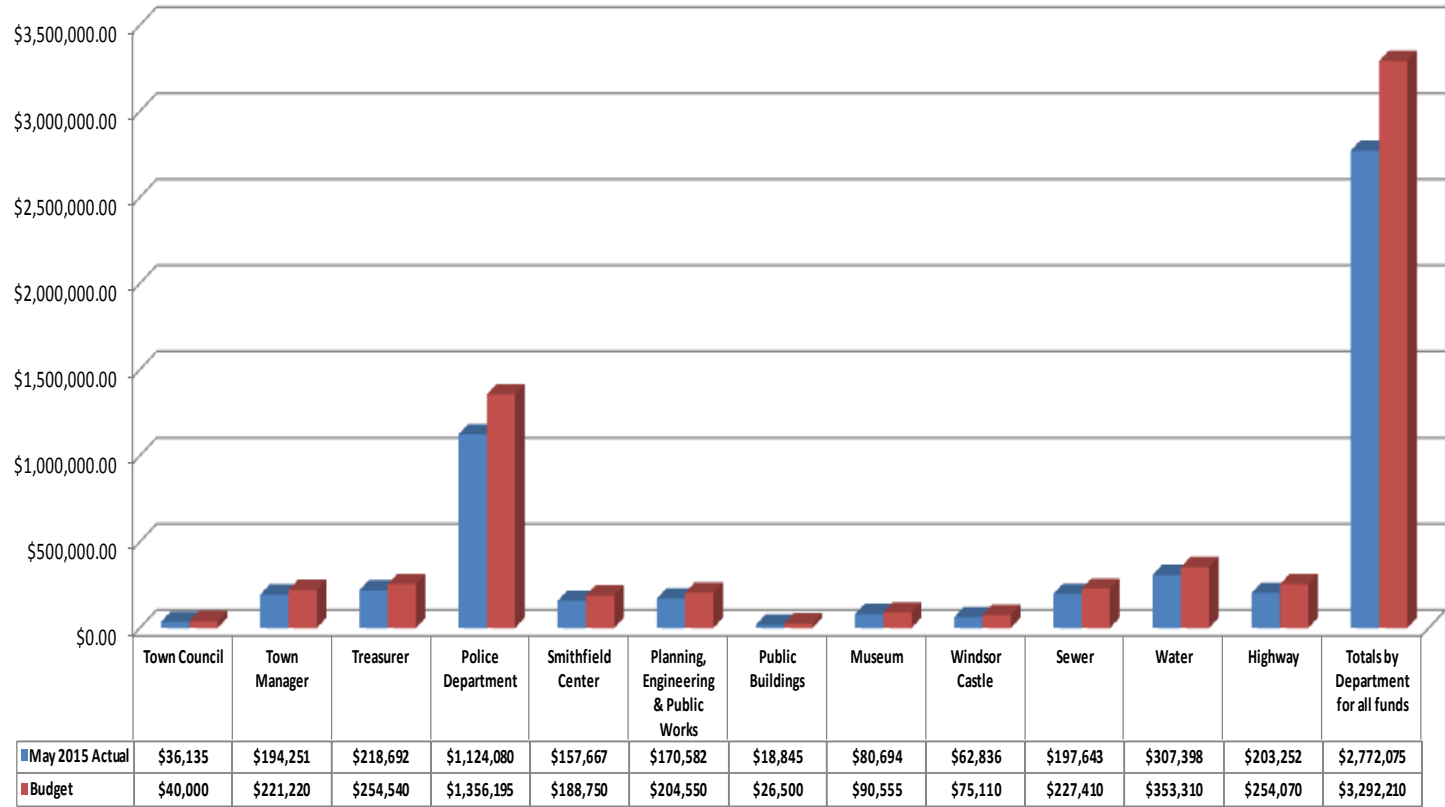


■ May 2015 Actual	\$206,685	\$300,836	\$351,934	\$1,884,171	\$646,509	\$925,856	\$705,827	\$114,279	\$964,678	\$37,732	\$6,138,507
■ Budget	\$258,930	\$355,953	\$406,811	\$2,383,548	\$822,231	\$1,660,477	\$808,135	\$160,386	\$-	\$334,006	\$7,190,477

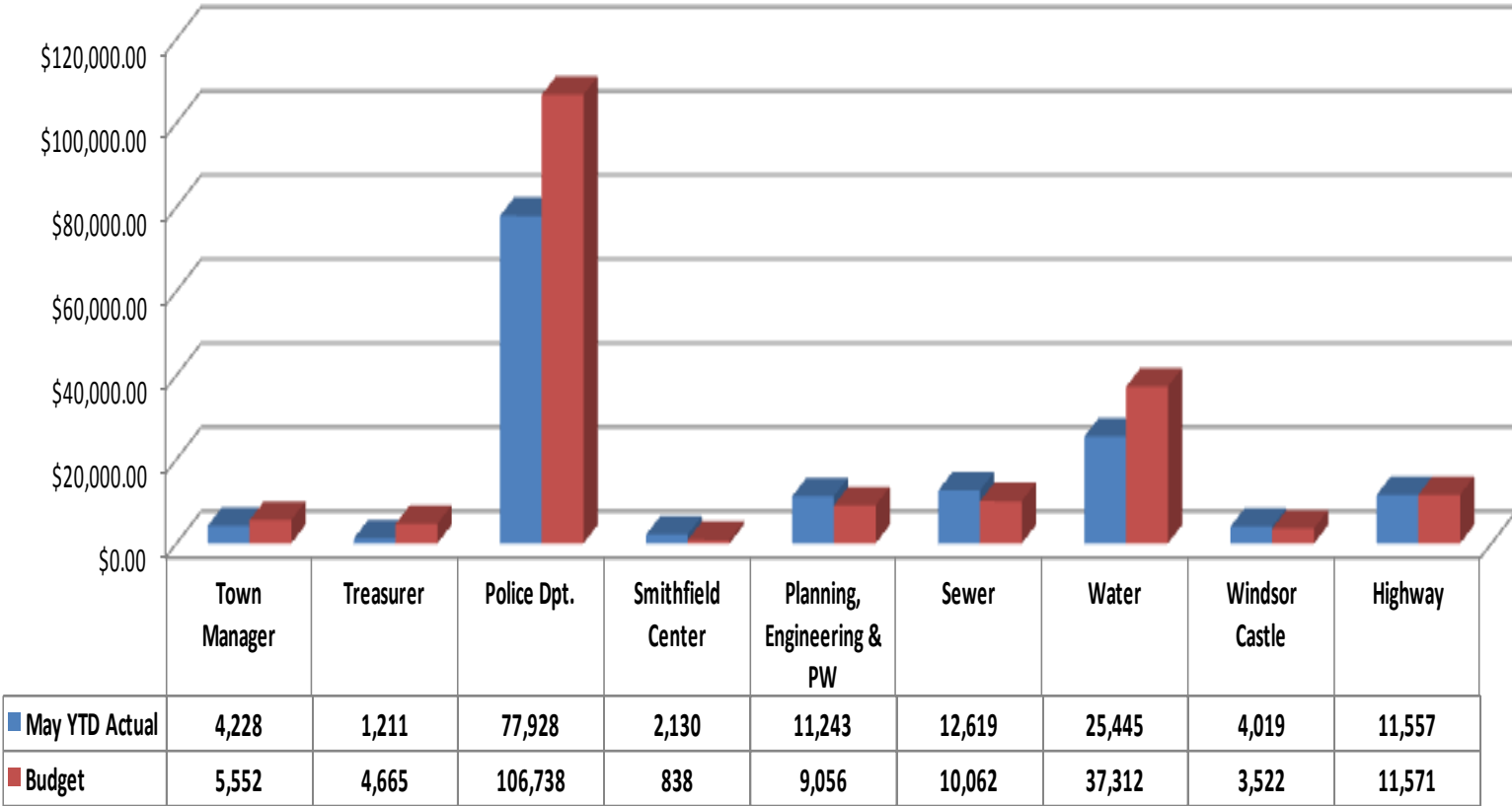
May 2015 YTD General Fund Operating Expenses Compared to May 2014



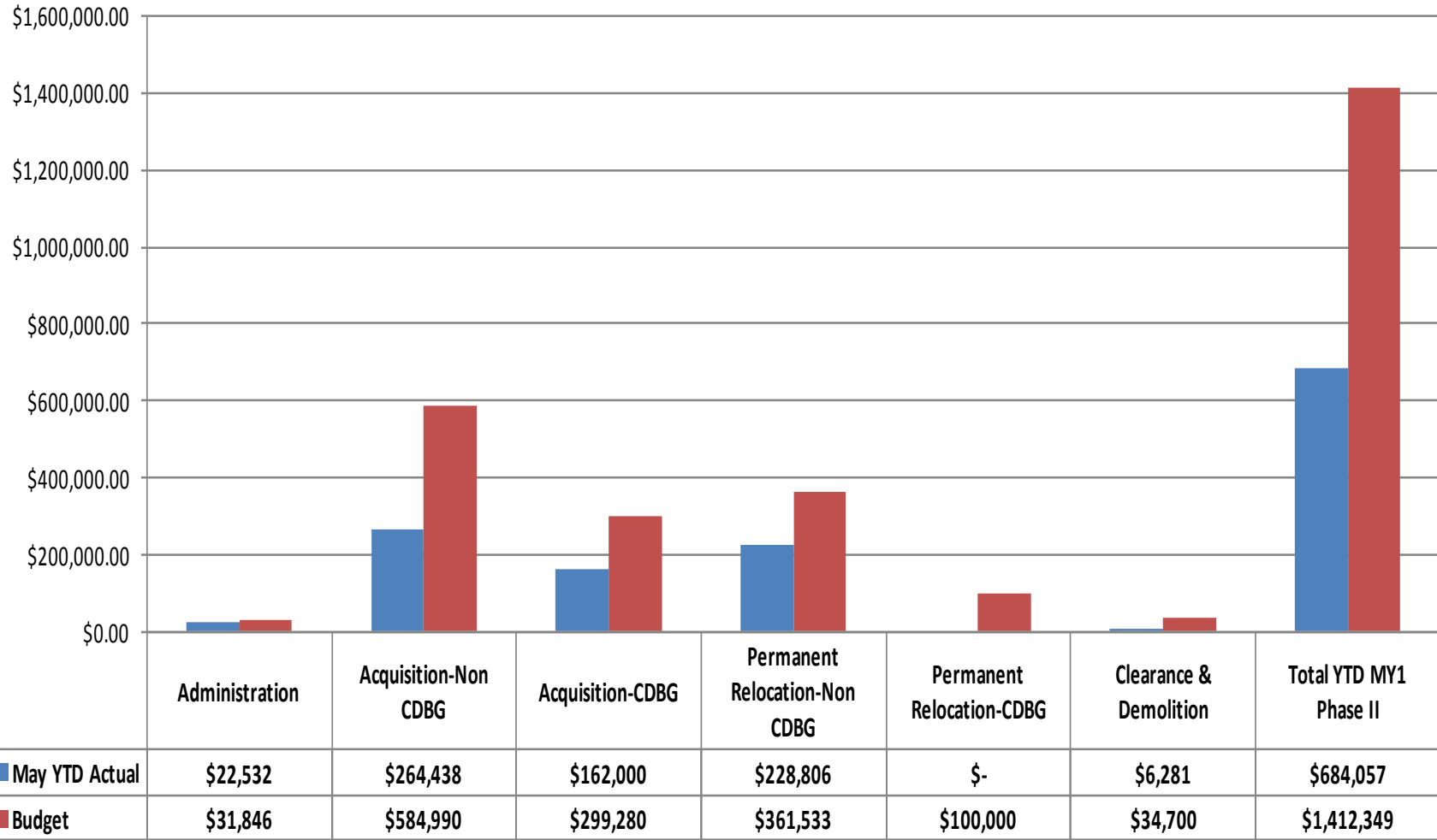
May 2015 YTD Salaries to Budget by Department



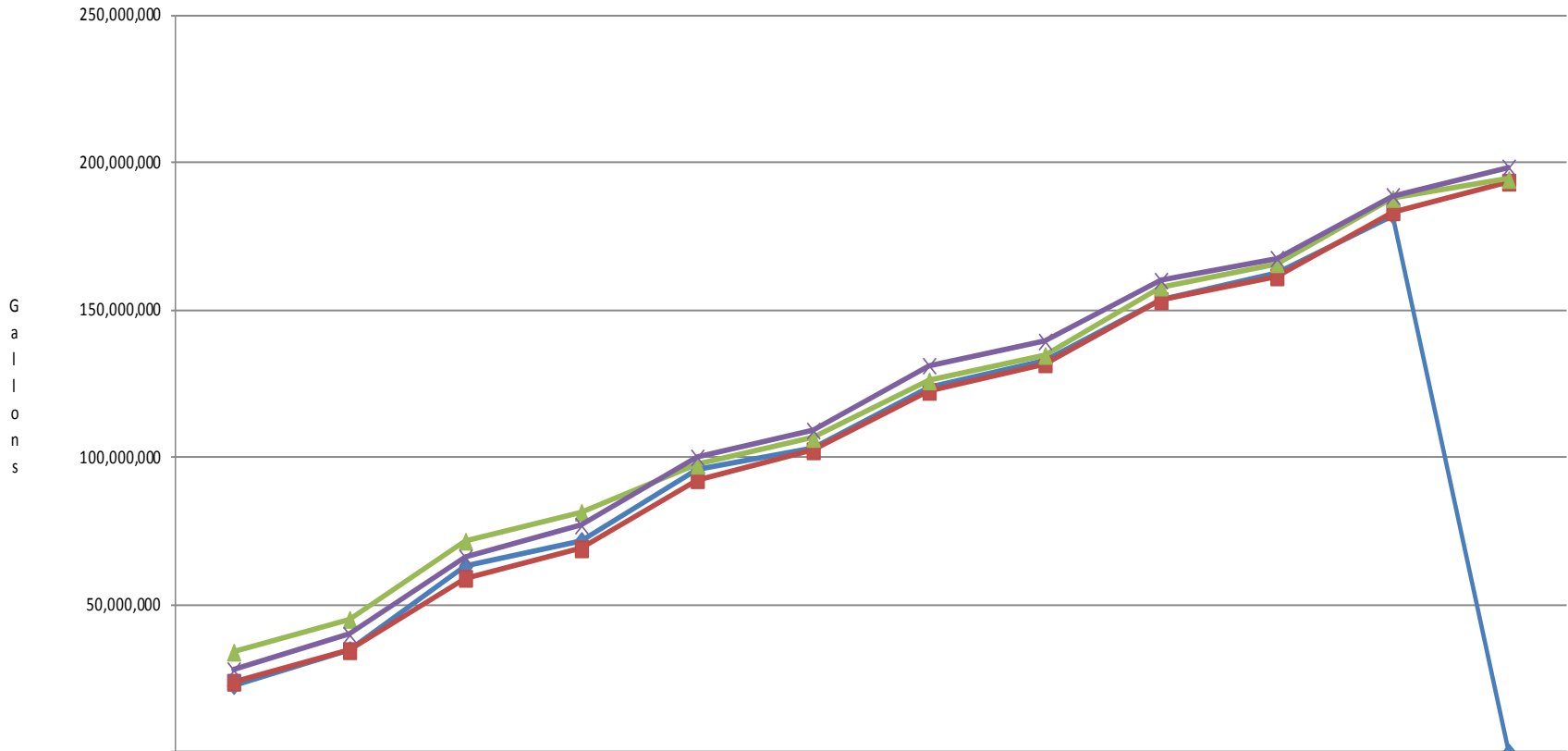
May YTD Overtime Compared to Budget



May YTD Pinewood Heights Expenses Phase II

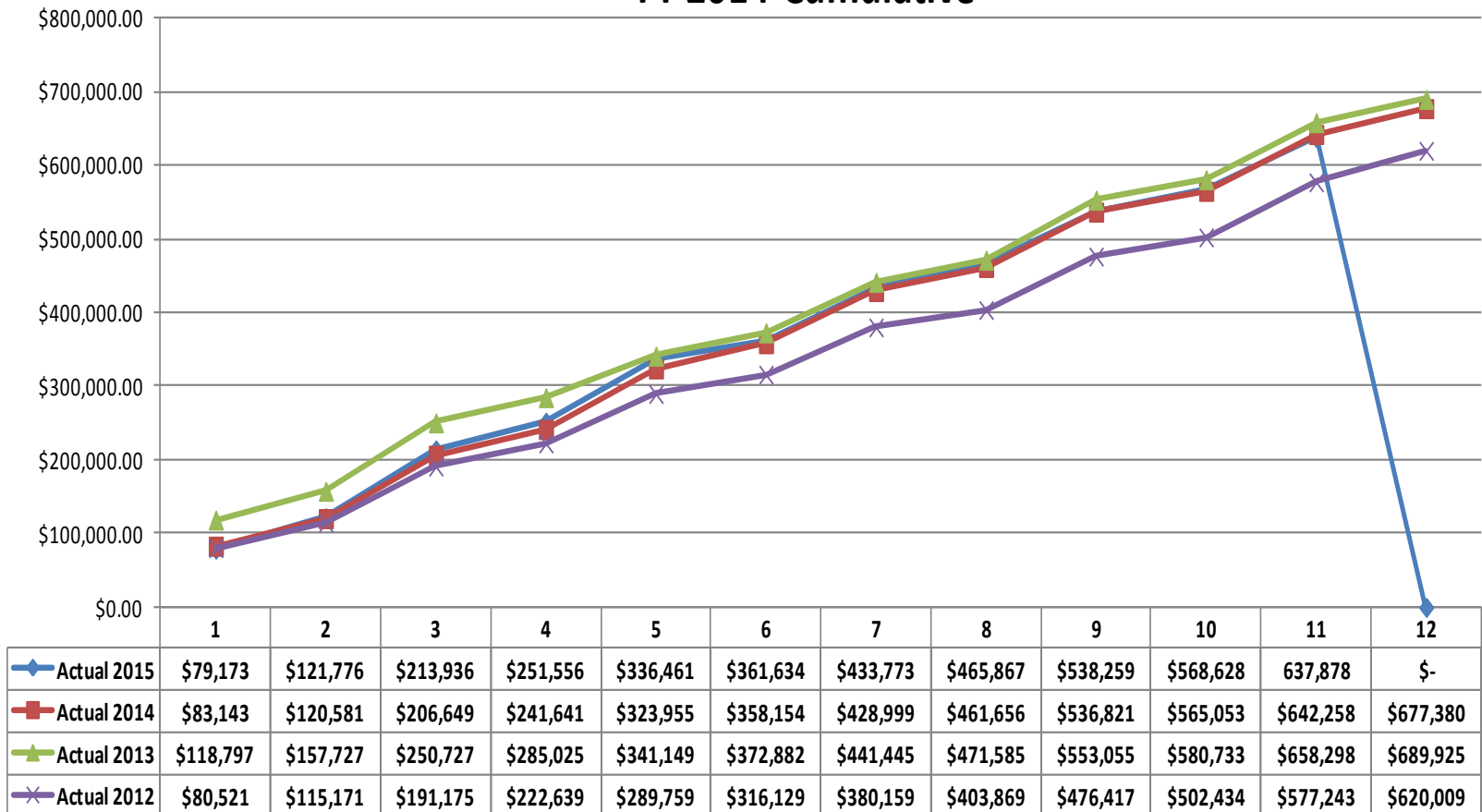


May 2015 YTD Sewer Consumption Compared to FY 2012 through FY 2014-Cumulative

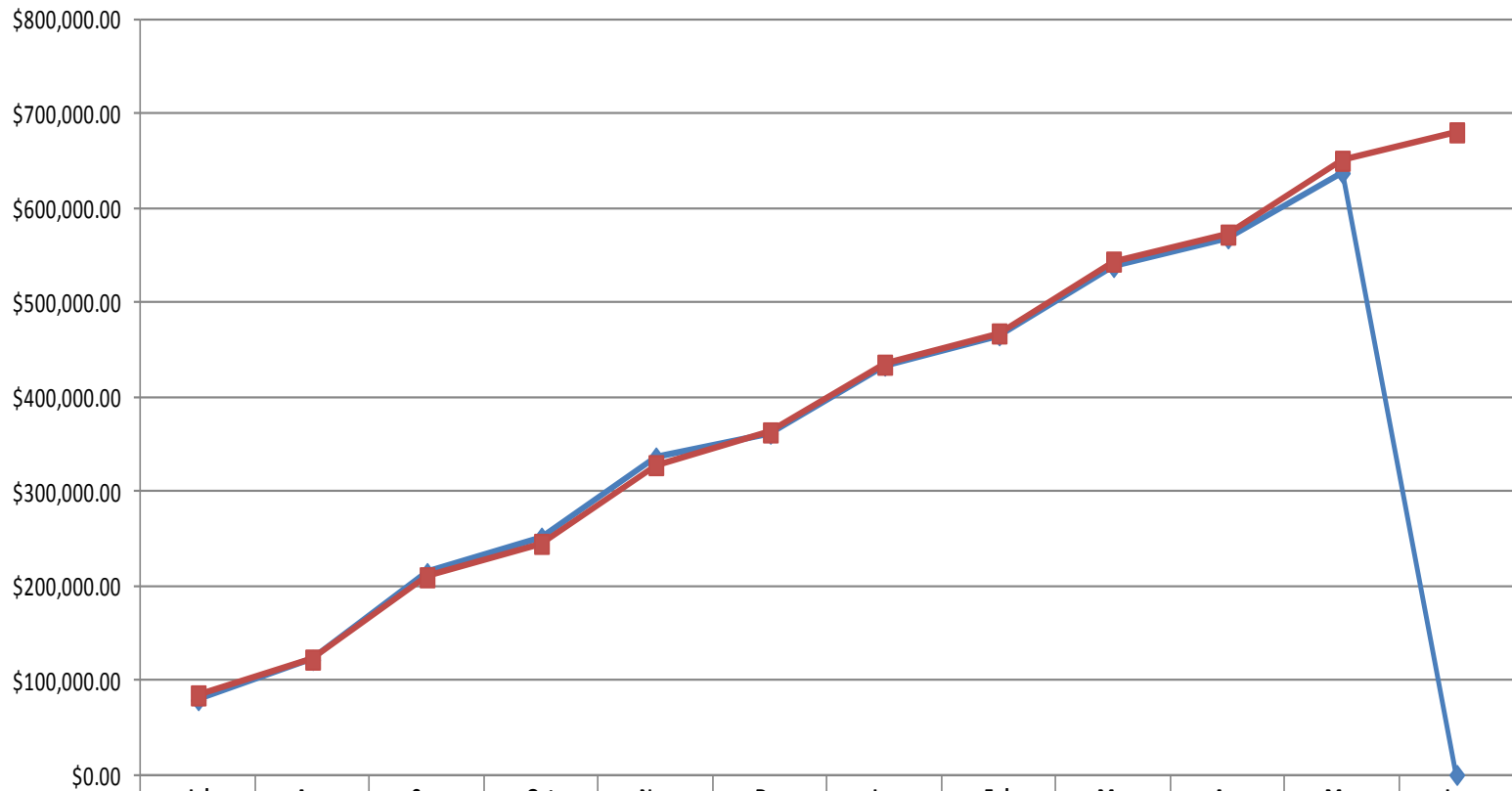


	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Actual 2015	22,583,960	34,790,190	62,979,178	71,856,635	96,101,586	103,304,073	123,867,964	133,049,654	153,682,428	162,403,071	182,206,163	0
Actual 2014	23,711,729	34,435,081	58,989,250	69,008,854	92,484,337	102,276,394	122,469,679	131,824,210	153,256,955	161,332,737	183,415,732	193,470,812
Actual 2013	33,911,769	45,062,012	71,593,279	81,409,491	97,395,860	106,483,452	126,026,878	134,663,193	157,879,018	165,808,355	187,913,876	194,386,925
Actual 2012	27,823,246	39,800,726	66,015,985	76,887,610	100,046,367	109,153,641	131,185,269	139,374,388	160,052,488	167,499,468	188,827,259	198,463,933

May 2015 YTD Sewer Charges Compared to FY 2012 through FY 2014-Cumulative

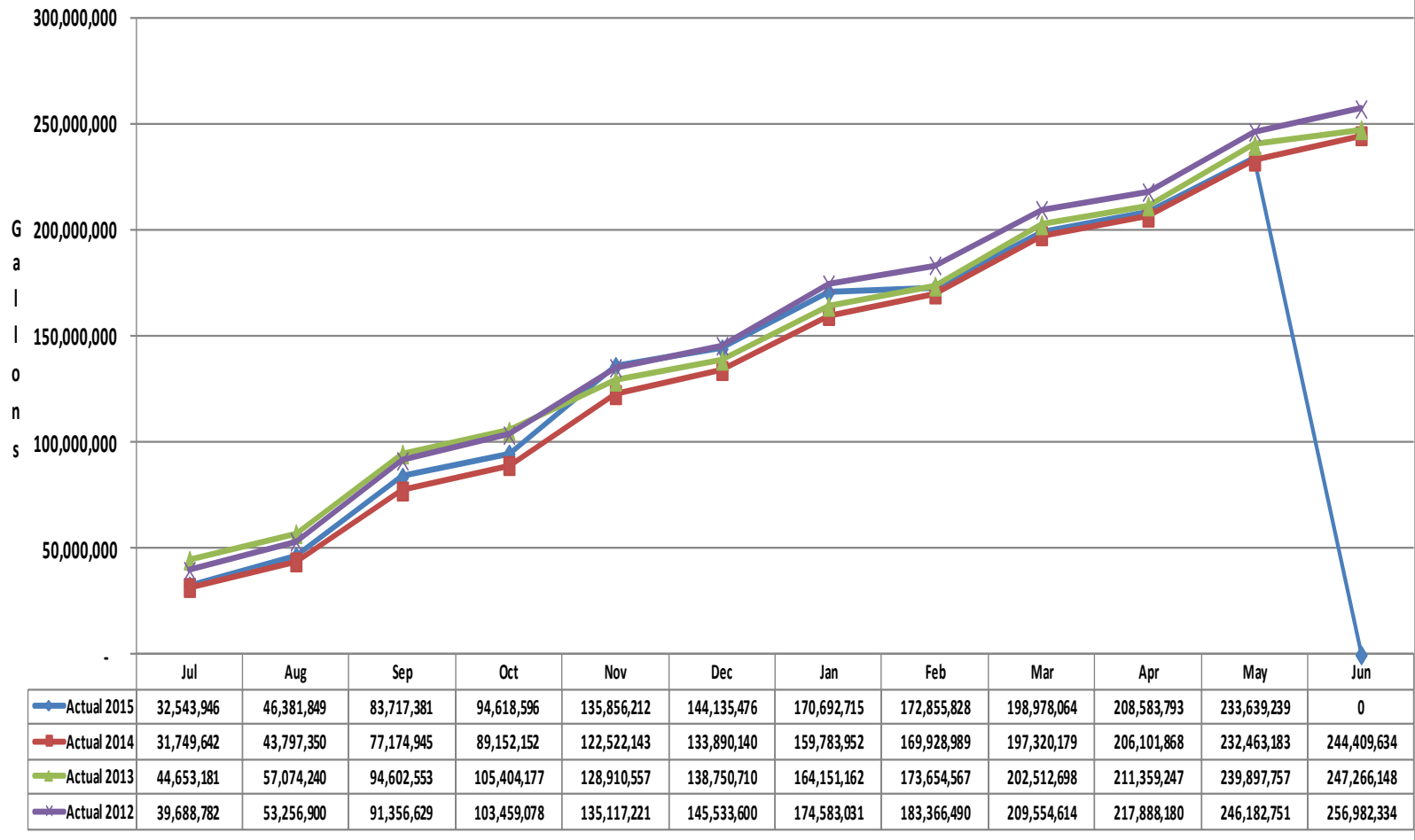


May 2015 Sewer Charges Compared to Pro-Rated Budget-Cumulative

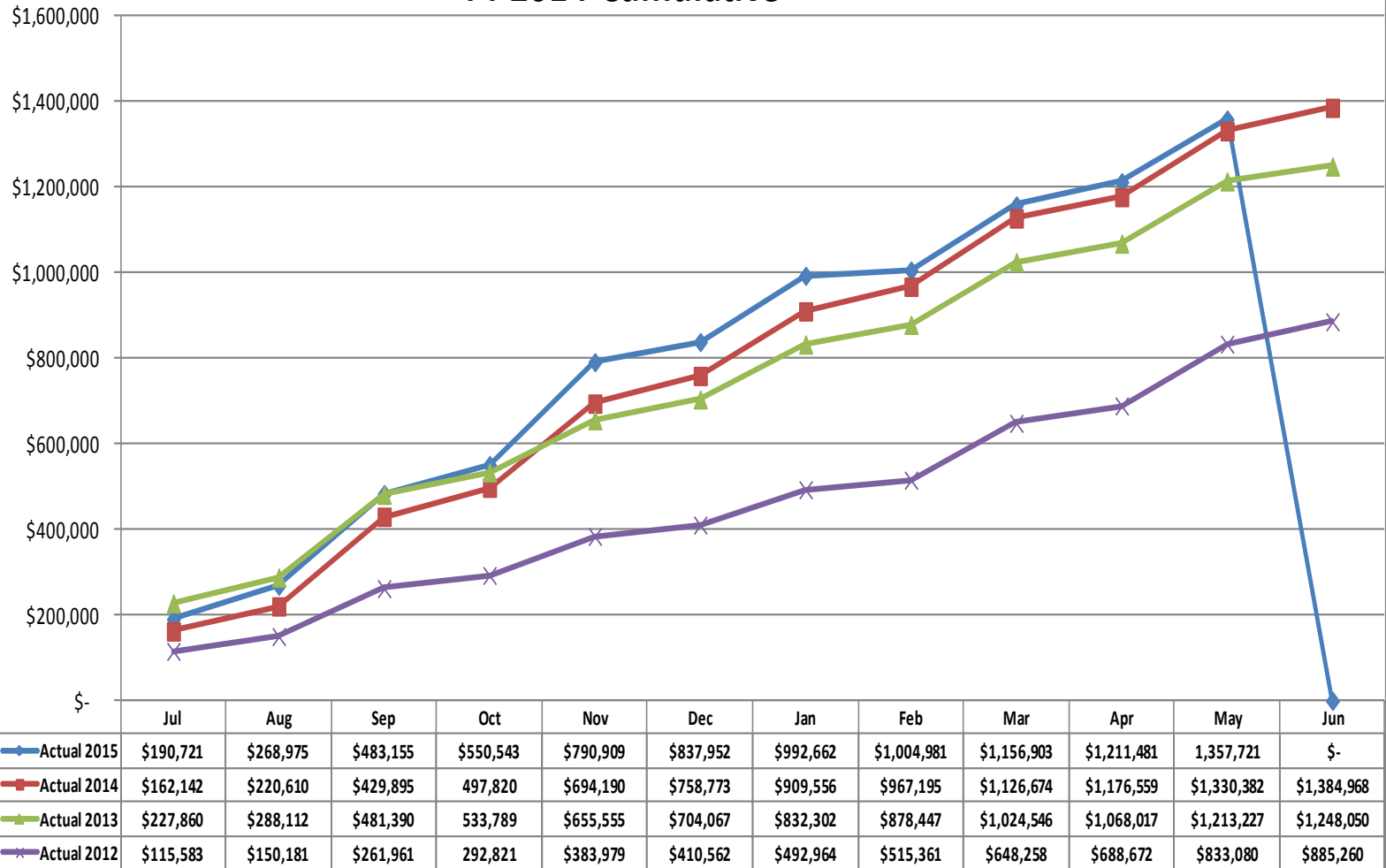


	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Actual	\$79,174	\$121,776	\$213,936	\$251,556	\$336,461	\$361,634	\$433,773	\$465,867	\$538,259	\$568,628	\$637,878	\$-
Pro-rated budget	\$84,260	\$122,200	\$209,424	\$244,886	\$328,306	\$362,964	\$434,761	\$467,856	\$544,030	\$572,641	\$650,884	\$681,000

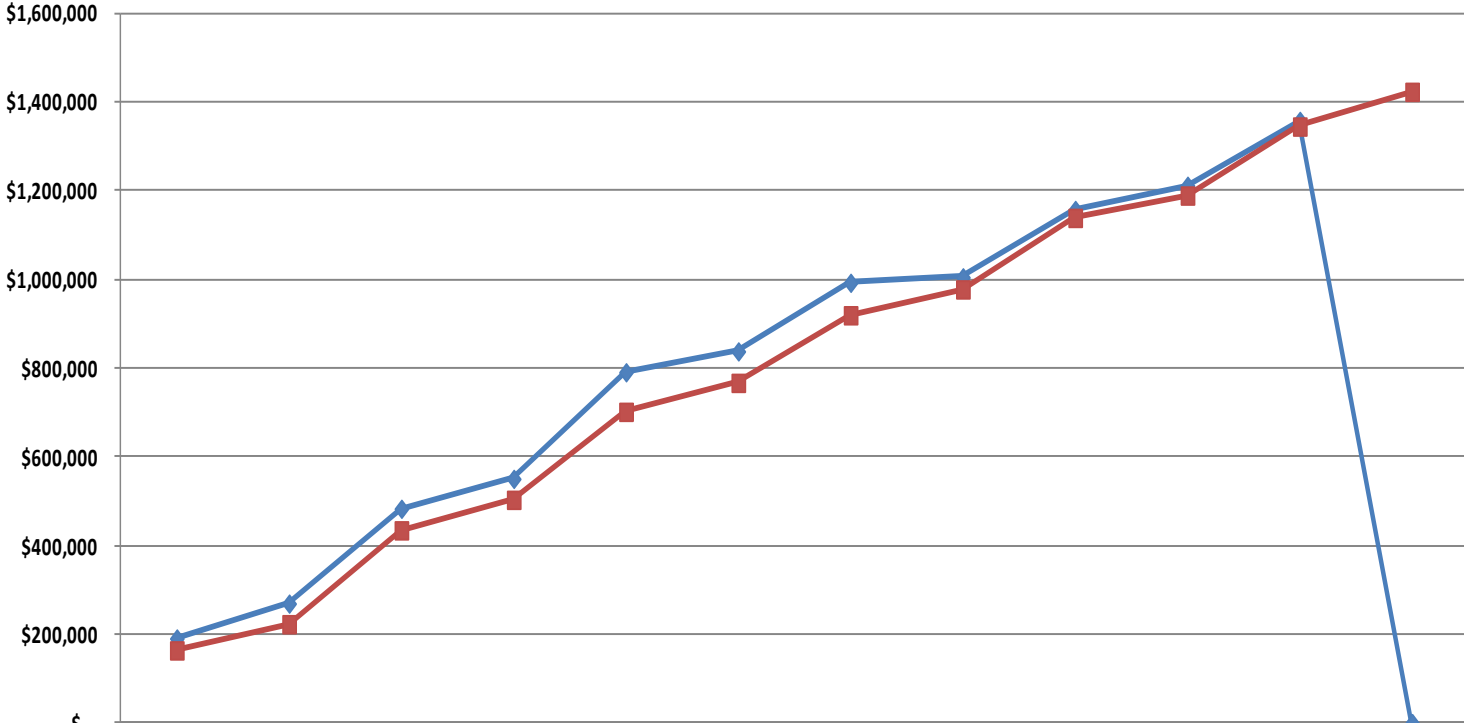
May 2015 YTD Water Consumption Compared to FY 2012 through FY 2014-Cumulative



May 2015 YTD Water Charges Compared to FY 2012 through FY 2014-Cumulative

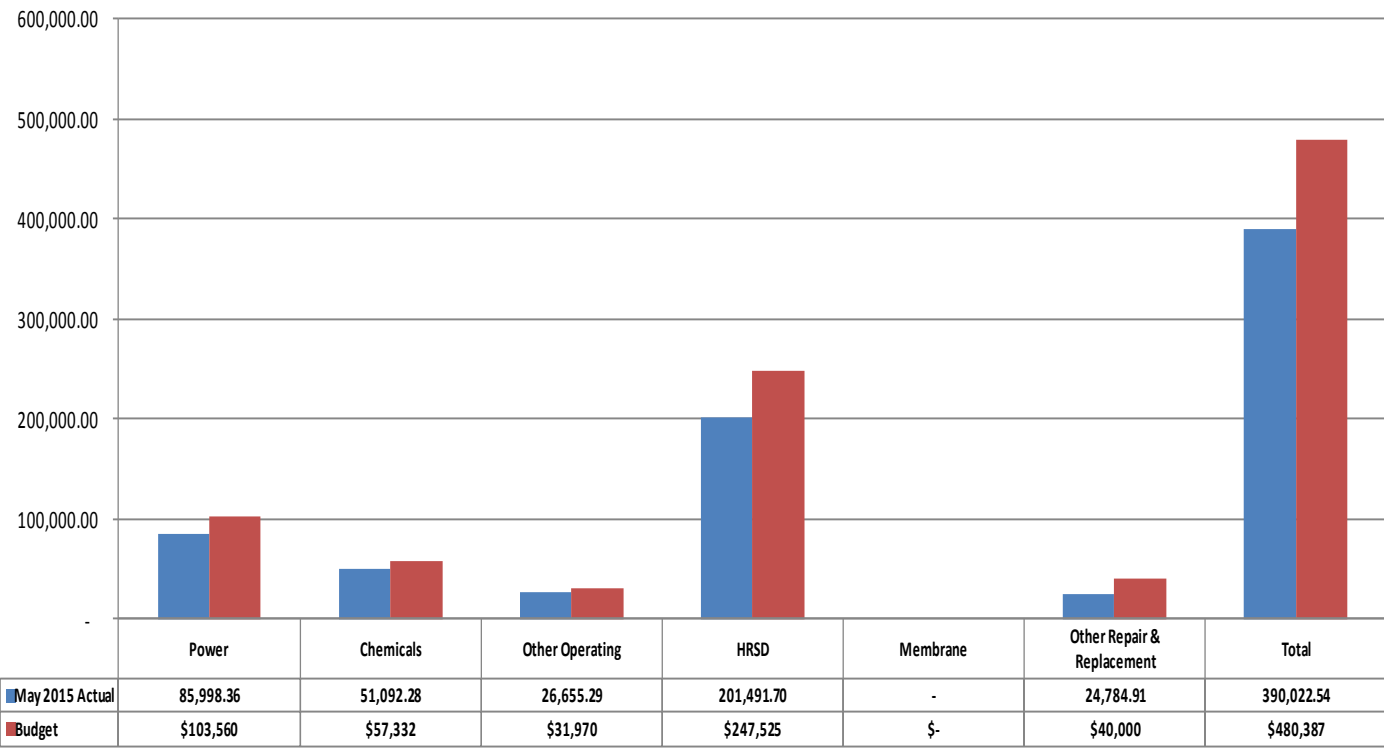


May 2015 YTD Water Charges Compared to Pro-Rated Budget-Cumulative

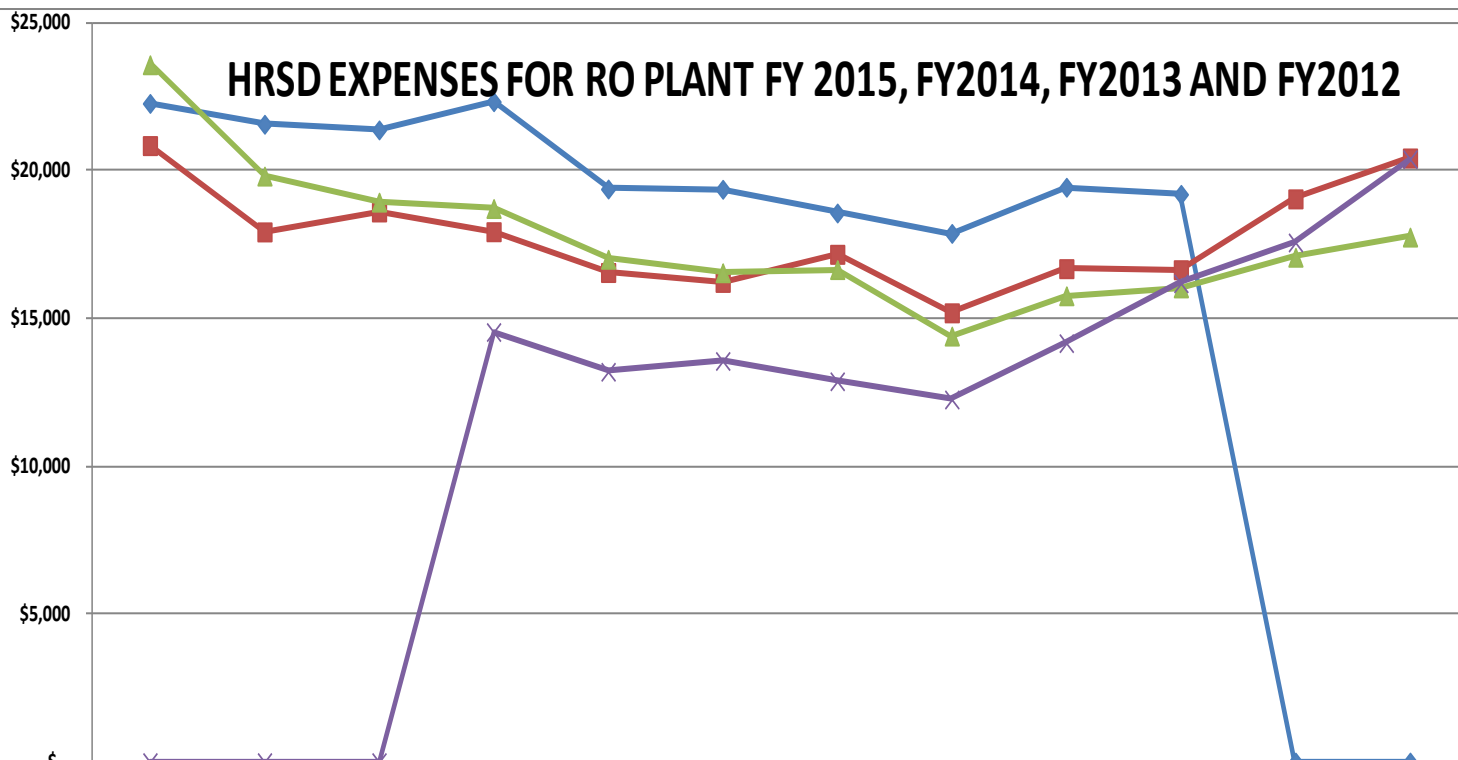


	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Actual	\$190,721	\$269,348	\$483,155	\$550,543	\$790,909	\$837,952	\$992,662	\$1,004,981	\$1,156,903	\$1,211,481	\$1,357,721	\$-
Pro-rated budget	\$163,838	\$222,924	\$434,514	\$503,303	\$701,720	\$767,014	\$919,458	\$977,732	\$1,138,968	\$1,189,402	\$1,344,919	\$1,423,185

May 2015 YTD RO Expenses by Category



HRSD EXPENSES FOR RO PLANT FY 2015, FY2014, FY2013 AND FY2012



	July	August	September	October	November	December	January	February	March	April	May	June
2015 Actual	\$22,286	\$21,580	\$21,389	\$22,343	\$19,389	\$19,380	\$18,578	\$17,888	\$19,449	\$19,209	\$-	\$-
2014 Actual	\$20,859	\$17,938	\$18,614	\$17,945	\$16,566	\$16,230	\$17,181	\$15,200	\$16,695	\$16,659	\$19,056	\$20,439
2013 Actual	\$23,596	\$19,829	\$18,947	\$18,732	\$17,014	\$16,558	\$16,665	\$14,415	\$15,778	\$16,045	\$17,082	\$17,764
2012 Actual	\$-	\$-	\$-	\$14,550	\$13,207	\$13,571	\$12,883	\$12,268	\$14,173	\$16,196	\$17,580	\$20,399

HRSD Charges to date per month

1 CCF=748 gallons

Billing Date	Read Date	Usage per HRSD	Rate	Charge	Comp thru April Usage	Charge
11/13/2011	10/31/2011	3,568,426	3.05/CCF	14,550.33		
12/13/2011	11/30/2011	3,238,929	3.05/CCF	13,206.81		
1/13/2012	12/31/2011	3,328,126	3.05/CCF	13,570.67		
2/21/2012	1/31/2012	3,159,403	3.05/CCF	12,882.59		
3/19/2012	2/29/2012	3,008,612	3.05/CCF	12,267.71		
4/12/2012	3/31/2012	3,475,852	3.05/CCF	14,173.05		
5/16/2012	4/30/2012	3,972,056	3.05/CCF	16,196.11		
6/17/2012	5/31/2012	4,309,462	3.05/CCF	17,580.20		
7/13/2012	6/30/2012	5,002,760	3.05/CCF	20,399.01		
		<u>33,063,626</u>		<u>134,826.48</u>		
8/20/2012	7/31/2012	5,364,598	3.29/CCF	23,595.55		
9/14/2012	8/31/2012	4,508,384	3.29/CCF	19,829.82		
10/20/2012	9/30/2012	4,307,656	3.29/CCF	18,946.78		
11/19/2012	10/31/2012	4,258,732	3.29/CCF	18,731.62		
12/17/2012	11/30/2012	3,868,188	3.29/CCF	17,013.91		
1/12/2013	12/31/2012	3,764,536	3.29/CCF	16,557.91		
2/15/2013	1/31/2013	3,788,872	3.29/CCF	16,664.84		
3/14/2013	2/28/2013	3,277,364	3.29/CCF	14,415.14		
4/18/2013	3/31/2013	3,587,116	3.29/CCF	15,777.52	36,725,446	161,533.09
5/16/2013	4/30/2013	3,647,920	3.29/CCF	16,045.00		
6/13/2013	5/31/2013	3,883,704	3.29/CCF	17,082.01		
7/11/2013	6/30/2013	4,038,800	3.29/CCF	17,764.36		
		<u>48,295,870</u>		<u>212,424.46</u>		
8/14/2013	7/31/2013	4,395,136	3.55/CCF	20,859.45		
9/16/2013	8/31/2013	3,779,664	3.55/CCF	17,938.15		
10/17/2013	9/30/2013	3,922,112	3.55/CCF	18,614.43		
11/18/2013	10/31/2013	3,780,992	3.55/CCF	17,944.54		
12/13/2013	11/30/2013	3,490,432	3.55/CCF	16,565.72		
1/17/2014	12/31/2013	3,419,744	3.55/CCF	16,230.25		
2/11/2014	1/31/2014	3,620,040	3.55/CCF	17,180.58		
3/14/2014	2/28/2014	3,202,720	3.55/CCF	15,200.04		
4/16/2014	3/31/2014	3,517,704	3.55/CCF	16,694.94	33,128,544	157,228.10
5/27/2014	4/30/2014	3,510,032	3.55/CCF	16,658.73		
6/14/2014	5/31/2014	4,015,224	3.55/CCF	19,056.40		
7/21/2014	6/30/2014	4,306,496	3.55/CCF	20,438.77		
		<u>44,960,296</u>		<u>213,382.00</u>		
8/19/2014	7/31/2014	4,352,480	3.83/CCF	22,286.00		
10/2/2014	8/31/2014	4,214,710	3.83/CCF	21,580.52		
11/20/2014	9/30/2014	4,177,303	3.83/CCF	21,389.02		
11/20/2014	10/31/2014	4,363,507	3.83/CCF	22,342.69		
12/17/2014	11/30/2014	3,786,703	3.83/CCF	19,388.99		
1/14/2015	12/31/2014	3,784,965	3.83/CCF	19,380.18		
2/18/2015	1/31/2015	3,628,334	3.83/CCF	18,578.18		
3/13/2015	2/28/2015	3,493,560	3.83/CCF	17,888.02		
4/28/2015	3/31/2015	3,798,382	3.83/CCF	19,449.12		
5/31/2015	4/30/2015	3,751,512		19,208.98		
		<u>39,351,456</u>		<u>201,491.70</u>	39,351,456	201,491.70

CASH BALANCES AS OF MAY 2015					
ACCOUNT NAME	BANK NAME	ACCOUNT BALANCE	Current Month	Prior Year	ADJUSTED BALANCES
			Interco. Balances	Interco./Interdep Balances	
Water	Farmers Bank	1,695,867.22	(916,194.17)	(450,173.45)	329,499.60
Water-Debt Service	Farmers Bank	996,342.44	75,665.76		1,072,008.20
Water Capital Escrow (availability fees)	TowneBank	382,398.08	21,760.00		404,158.08
Water Treatment Plant Escrow	TowneBank	111,789.50	-		111,789.50
Water Deposit Account	TowneBank	115,667.61	-		115,667.61
Water Development Escrow	TowneBank	95,636.20	-		95,636.20
Subtotal Water		3,397,701.05	(818,768.41)	(450,173.45)	2,128,759.19
			-		
Sewer	Farmers Bank	226,888.03	115,862.16	(406,430.74)	(63,680.55)
Sewer Development Escrow	TowneBank	352,570.13	-		352,570.13
Sewer Capital Escrow (availability fees)	TowneBank	812,582.51	28,840.00		841,422.51
Sewer Compliance	Farmers Bank	847,962.15	198,011.07	-	1,045,973.22
Subtotal Sewer		2,240,002.82	342,713.23	(406,430.74)	2,176,285.31
Highway	Farmers Bank	30,372.43	280,245.01	-	310,617.44
General Fund	Farmers Bank	2,846,094.60	231,923.63	856,604.19	3,934,622.42
Payroll	Farmers Bank	138,534.91			138,534.91
Money Market-General Fund	TowneBank	2,188.57			2,188.57
Business Super Now-General Fund	Farmers Bank	33,139.34			33,139.34
Money Market-General Fund	Farmers Bank	289,907.92			289,907.92
General Fund Capital Escrow Account	TowneBank	214,889.66			214,889.66
Certificate of Deposit	Farmers Bank	526,168.55			526,168.55
Certificate of Deposit-Police Dept	Farmers Bank	36,748.30			36,748.30
Special Project Account (Pinewood)	Farmers Bank	19,980.81			19,980.81
Pinewood Heights Escrow	Farmers Bank	43,264.36			43,264.36
SNAP Account	Farmers Bank	2,351.75			2,351.75
Museum Account	Farmers Bank	103,464.38			103,464.38
S. Church Street Account	TowneBank	36,113.46	(36,113.46)	-	-
Subtotal General Fund		4,292,846.61	195,810.17	856,604.19	5,345,260.97
TOTAL ALL FUNDS		9,960,922.91	0.00	-	9,960,922.91

REGIONS BANK
1900 5TH AVE N - 25TH FL
BIRMINGHAM AL 35203

ADMINISTRATOR:	JOY HOLLOWAY 804-343-3112
INVESTMENT OFFICER	
RELATIONSHIP MANAGER	
ACCOUNT NUMBER	9246002035

TOWN OF SMITHFIELD, VA
ATTN: ELLEN D. MINGA, TREASURER
310 INSTITUTE STREET
PO BOX 246
SMITHFIELD VA 23431

IF YOU HAVE QUESTIONS CONCERNING THIS STATEMENT, PLEASE CONTACT
YOUR ACCOUNT ADMINISTRATOR.

REGIONS BANK
VACO/VML VIRGINIA INVESTMENT
POOL, TOWN OF SMITHFIELD,
VIRGINIA PARTICIPANT
ACCOUNT

ACCOUNT STATEMENT

Statement Period 05/01/2015 through 05/31/2015
Account Number 9246002035

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Balance Sheet	1
Summary Of Fund	2
Asset Summary As Of 05/31/2015	3
Summary Of Earnings	5
Chronological Schedule Of Transactions	6

ACCOUNT STATEMENT

Statement Period
Account Number

05/01/2015 through 05/31/2015
9246002035

Balance Sheet

	AS OF 05/01/2015		AS OF 05/31/2015	
	COST VALUE	MARKET VALUE	COST VALUE	MARKET VALUE
A S S E T S				
CASH	0.00	0.00	0.00	0.00
TOTAL CASH & RECEIVABLES	0.00	0.00	0.00	0.00
COMMON TRUST FUNDS - BALANCED				
COMMON TRUST FUNDS - BALANCED	500,281.53	503,619.08	500,547.55	503,858.64
TOTAL COMMON TRUST FUNDS - BALANCED	500,281.53	503,619.08	500,547.55	503,858.64
TOTAL HOLDINGS	500,281.53	503,619.08	500,547.55	503,858.64
TOTAL ASSETS	500,281.53	503,619.08	500,547.55	503,858.64
L I A B I L I T I E S				
TOTAL LIABILITIES	0.00	0.00	0.00	0.00
TOTAL NET ASSET VALUE	500,281.53	503,619.08	500,547.55	503,858.64
TOTAL LIABILITIES AND EQUITY	500,281.53	503,619.08	500,547.55	503,858.64

REGIONS BANK
VACO/VML VIRGINIA INVESTMENT
POOL, TOWN OF SMITHFIELD,
VIRGINIA PARTICIPANT
ACCOUNT

ACCOUNT STATEMENT

Page 2

Statement Period 05/01/2015 through 05/31/2015
Account Number 9246002035

Summary Of Fund

MARKET VALUE AS OF 05/01/2015		503,619.08
CTF DISTRIBUTIONS	315.72	
REALIZED GAIN OR LOSS	0.00	
UNREALIZED GAIN OR LOSS	26.46-	
ADMINISTRATIVE EXPENSES	49.70-	
TOTAL MARKET VALUE AS OF 05/31/2015		503,858.64

ACCOUNT STATEMENT

Statement Period 05/01/2015 through 05/31/2015
Account Number 9246002035

Asset Summary As Of 05/31/2015

DESCRIPTION	MARKET VALUE	COST	% OF PORT
COMMON TRUST FUNDS - BALANCED	503,858.64	500,547.55	100
TOTAL INVESTMENTS	503,858.64	500,547.55	
CASH	0.00		
DUE FROM BROKER	0.00		
DUE TO BROKER	0.00		
TOTAL MARKET VALUE	503,858.64		

REGIONS BANK
VACO/VML VIRGINIA INVESTMENT
POOL, TOWN OF SMITHFIELD,
VIRGINIA PARTICIPANT
ACCOUNT

ACCOUNT STATEMENT

Statement Period 05/01/2015 through 05/31/2015
Account Number 9246002035

Asset Detail As Of 05/31/2015

UNITS/BOOK VALUE	DESCRIPTION	MARKET VALUE	COST	% OF PORT
COMMON TRUST FUNDS - BALANCED				
50,015.723	CUSIP # CF5400035 VIRGINIA INVESTMENT POOL	503,858.64	500,547.55	100
		503,858.64	500,547.55	100
	TOTAL INVESTMENTS	503,858.64		
	CASH	0.00		
	DUE FROM BROKER	0.00		
	DUE TO BROKER	0.00		
	NET ASSETS	503,858.64		
	TOTAL MARKET VALUE	503,858.64		

ACCOUNT STATEMENT

Statement Period
Account Number

05/01/2015 through 05/31/2015
9246002035

Summary Of Earnings

INCOME EARNED

CTF DISTRIBUTIONS

315.72

TOTAL INCOME EARNED

315.72

TOTAL INCREASES IN FUND VALUE

315.72

FEES AND OTHER EXPENSES

ADMINISTRATIVE EXPENSES

49.70

TOTAL FEES AND OTHER EXPENSES

49.70

UNREALIZED LOSS IN THE PERIOD

26.46

TOTAL DECREASES IN FUND VALUE

76.16

NET CHANGE IN NET ASSET VALUE

239.56

ACCOUNT STATEMENT

Statement Period 05/01/2015 through 05/31/2015
Account Number 9246002035

Chronological Schedule Of Transactions

DATE	DESCRIPTION	CASH	COST
05 / 01 / 2015	BEGINNING BALANCE	0 . 00	500 , 281 . 53
05 / 01 / 2015	DISTRIBUTION FROM 49,989.32 UNITS VIRGINIA INVESTMENT POOL EFFECTIVE 04/30/2015 CUSIP # CF5400035	153 . 96	0 . 00
05 / 01 / 2015	PURCHASED 153.96 SHS MORGAN STANLEY PRIME ADVISORY #8341 ON 05/01/2015 AT 1.00 CUSIP # 61747C723	153 . 96 -	153 . 96
05 / 04 / 2015	PURCHASED 15.2825 UNITS VIRGINIA INVESTMENT POOL ON 04/30/2015 AT 10.0745 INCOME REINVESTMENT CUSIP # CF5400035	153 . 96 -	153 . 96
05 / 04 / 2015	SOLD 153.96 SHS MORGAN STANLEY PRIME ADVISORY #8341 ON 05/04/2015 AT 1.00 CUSIP # 61747C723	153 . 96	153 . 96 -
05 / 18 / 2015	FEE TO VML/VACO FINANCE PARTICIPANT FEE FOR MONTH ENDING 04/30/2015	49 . 70 -	0 . 00
05 / 18 / 2015	DISTRIBUTION FROM 50,004.61 UNITS VIRGINIA INVESTMENT POOL EFFECTIVE 05/15/2015 CUSIP # CF5400035	161 . 76	0 . 00
05 / 18 / 2015	PURCHASED 112.06 SHS MORGAN STANLEY PRIME ADVISORY #8341 ON 05/18/2015 AT 1.00 CUSIP # 61747C723	112 . 06 -	112 . 06
05 / 19 / 2015	PURCHASED 11.118 UNITS VIRGINIA INVESTMENT POOL ON 05/15/2015 AT 10.079 INCOME REINVESTMENT CUSIP # CF5400035	112 . 06 -	112 . 06
05 / 19 / 2015	SOLD 112.06 SHS MORGAN STANLEY PRIME ADVISORY #8341 ON 05/19/2015 AT 1.00 CUSIP # 61747C723	112 . 06	112 . 06 -
05 / 31 / 2015	ENDING BALANCE	0 . 00	500 , 547 . 55

REGIONS BANK
VACO/VML VIRGINIA INVESTMENT
POOL, TOWN OF SMITHFIELD,
VIRGINIA PARTICIPANT
ACCOUNT

ACCOUNT STATEMENT

Statement Period
Account Number

05/01/2015 through 05/31/2015
9246002035

IMPORTANT INFORMATION FOR REGIONS CORPORATE TRUST CUSTOMERS:

INVESTMENT, INSURANCE AND ANNUITY PRODUCTS: ARE NOT FDIC INSURED, ARE NOT A DEPOSIT, ARE NOT BANK GUARANTEED, ARE NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY, MAY GO DOWN IN VALUE, AND ARE NOT A CONDITION OF ANY BANKING ACTIVITY.

FOR MORE DETAILED INFORMATION REGARDING FEES, PLEASE CONSULT THE FUND PROSPECTUS OR CONTACT YOUR ADMINISTRATOR.

IMPORTANT DISCLOSURE INFORMATION FOR ALL FLORIDA ACCOUNTS:

AN ACTION FOR BREACH OF TRUST BASED ON MATTERS DISCLOSED IN A TRUST ACCOUNTING OR OTHER WRITTEN REPORT OF THE TRUSTEE MAY BE SUBJECT TO A SIX MONTH STATUTE OF LIMITATIONS FROM THE RECEIPT OF THE TRUST ACCOUNTING OR OTHER WRITTEN REPORT. IF YOU HAVE QUESTIONS, PLEASE CONSULT YOUR ATTORNEY.

4811 MARKET DRIVE
NEWPORT NEWS, VA 23607

Capital
Service Invoice

Date	Invoice #
5/27/2015	105683

Bill To
SMITHFIELD POLICE DEPT. ACCOUNTS PAYABLE P.O. BOX 246 SMITHFIELD, VA 23431

Ship To
SMITHFIELD POLICE DEPT. ACCOUNTS PAYABLE P.O. BOX 246 SMITHFIELD, VA 23431

Terms	P.O. No.	Tech	Account #
Net 30		GL	11940

Item	Quantity	Description	Rate	Serial Number	Unit Number	Amount	
3423	5	KUSTOM IN CAR CAMERA SYSTEMS CAMERA, G3 VISION, 64GB HDD, MIRROR/MONITOR/CONTROLLER	4,495.20			0.00 22,476.00	
1974	5	IGNITION MOD, FOR KUSTOM G3 VISION CAMERA SYSTEM	70.00	GZ06386 GZ06387 GZ06388 GZ06389 GZ06390	1304 1306 1401 1402 1403	350.00	
3417	5	G3 VISION WIRELESS PACKAGE	245.00			1,225.00	
SHIPPING	1	SHIPPING AND HANDLING	74.00			74.00	
		COMPLETE 5-22-2015 EMAILED 5-27-2015					
						Total	\$24,125.00

ACCOUNT # _____
DEPT HEAD _____
TOWN MANAGER _____

Handwritten signatures and initials are present over these lines.

credit memos applied

Phone #	Fax #	E-mail
757-380-8498	757-247-0428	accounting@atlanticcom.net

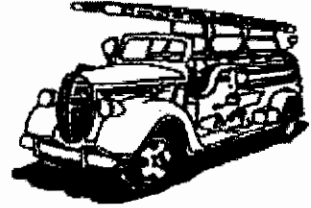
Payments/Credits	-\$2,212.00
Balance Due	\$21,913.00

Smithfield Volunteer Fire Department, Inc.

P.O. Box 117

Smithfield, Va. 23431

Phone 757-357-3231



To: Ellen Minga, Treasurer
From: H. Jerry Hackney, Deputy Chief
Date: 29 May, 2015
Re: Fuel Funds

Vendor # _____

Account # _____

Dept. Head edm

Town Manager PLS

Ellen,

I am requesting that the town release the funds from the account "Fuel Fund Travel" in the amount of \$13,000.00 and forward the check to the Smithfield Vol. Fire Department. These funds will then be distributed by our treasurer to our members in good standing, based on their individual responses in the calendar year 2014.

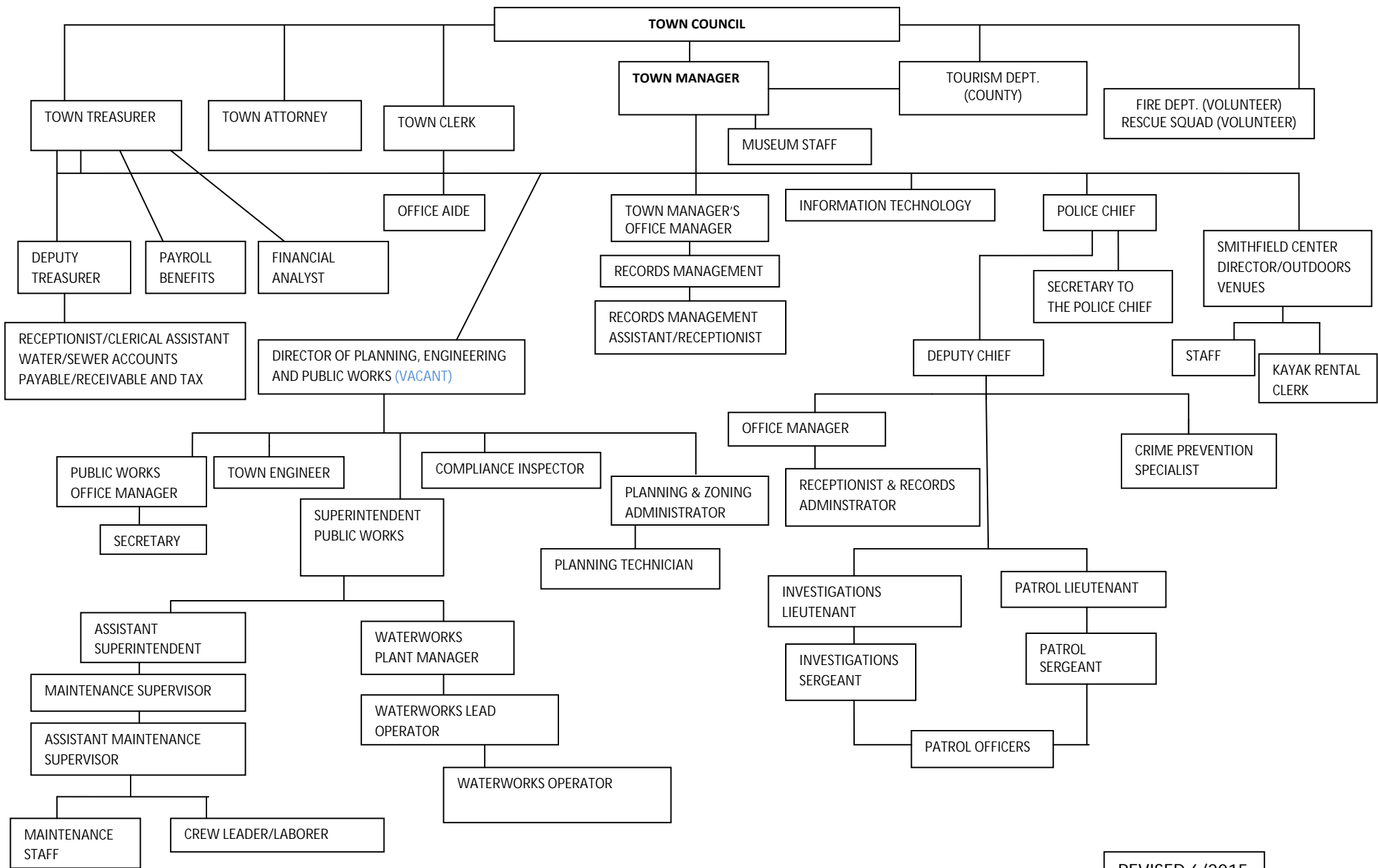
If you have any questions or concerns, please feel free to contact me at 757.416.2840

Respectfully,

A handwritten signature in cursive script, appearing to read "Jerry".

H. Jerry Hackney, Deputy Chief

CC: Jason Stallings, Fire Chief,
William Britt, President



REVISED 6/2015

DEPARTMENT	POSITION TITLE	FLSA STATUS	PAY GRADE	SALARY RANGE
Town Manager	Office Aide (PT)	Non-Exempt	6	\$24,249 - \$30,918 - \$37,586
	Records Management Assistant (FT and PT)	Non-Exempt	7	\$25,462 - \$32,464 - \$39,466
	Office Manager	Non-Exempt	12	\$32,496 - \$41,433 - \$50,369
	IT Network Administrator	Non-Exempt	17	\$41,475 - \$52,880 - \$64,286
	Town Manager	Exempt	31	\$82,117 - \$104,699 - \$127,281
Treasurer	Clerical Assistant (Tax) (PT and FT)	Non-Exempt	7	\$25,462 - \$32,464 - \$39,466
	Clerical Assistant (Accounts Payable)	Non-Exempt	7	\$25,462 - \$32,464 - \$39,466
	Receptionist/Secretary	Non-Exempt	7	\$25,462 - \$32,464 - \$39,466
	Clerical Assistant (Water/Sewer)	Non-Exempt	9	\$28,072 - \$35,791 - \$43,511
	Bookkeeper	Non-Exempt	10	\$29,475 - \$37,581 - \$45,687
	Payroll/Benefits Clerk	Non-Exempt	10	\$29,475 - \$37,581 - \$45,687
	Financial Analyst	Non-Exempt	19	\$45,726 - \$58,300 - \$70,875
	Deputy Treasurer	Non-Exempt	20	\$48,012 - \$61,215 - \$74,419
	Treasurer	Exempt	27	\$67,558 - \$86,136 - \$104,715
Planning,	Laborer (FT and PT)	Non-Exempt	4	\$21,995 - \$28,043 - \$34,092
Engineering, &	Grounds Maintenance Specialist	Non-Exempt	6	\$24,249 - \$30,918 - \$37,586
Public Works	Maintenance Helper	Non-Exempt	7	\$25,462 - \$32,464 - \$39,466
	Receptionist/Secretary	Non-Exempt	7	\$25,462 - \$32,464 - \$39,466
	Crew Leader	Non-Exempt	8	\$26,735 - \$34,087 - \$41,439
	Maintenance Technician	Non-Exempt	9	\$28,072 - \$35,791 - \$43,511
	Waterworks Operator Trainee	Non-Exempt	9	\$28,072 - \$35,791 - \$43,511
	Planning Technician	Non-Exempt	10	\$29,475 - \$37,581 - \$45,687
	Waterworks Operator - Level 2	Non-Exempt	11	\$30,949 - \$39,460 - \$47,971
	Mechanic	Non-Exempt	11	\$30,949 - \$39,460 - \$47,971
	Senior Maintenance Tech.	Non-Exempt	11	\$30,949 - \$39,460 - \$47,971
	Compliance Inspector	Non-Exempt	11	\$30,949 - \$39,460 - \$47,971
	Office Manager	Non-Exempt	12	\$32,496 - \$41,433 - \$50,369
	Waterworks Operator Level 1	Non-Exempt	13	\$34,121 - \$43,505 - \$52,888
	Specialist	Non-Exempt	13	\$34,121 - \$43,505 - \$52,888
	Waterworks Lead Operator	Non-Exempt	15	\$37,619 - \$47,964 - \$58,309
	Asst Maintenance Supervisor	Non-Exempt	15	\$37,619 - \$47,964 - \$58,309
	Maintenance Supervisor	Non-Exempt	17	\$41,475 - \$52,880 - \$64,286
	Waterworks Plant Manager	Non-Exempt	17	\$41,475 - \$52,880 - \$64,286
	Assistant Superintendent	Non-Exempt	18	\$43,548 - \$55,524 - \$67,500
	Planning and Zoning Administrator	Non-Exempt	19	\$45,726 - \$58,300 - \$70,875
	Engineer	Non-Exempt	19	\$45,726 - \$58,300 - \$70,875
	Superintendent	Exempt	20	\$48,012 - \$61,215 - \$74,419
	Director	Exempt	27	\$67,558 - \$86,136 - \$104,715
Police	Receptionist/Secretary	Non-Exempt	7	\$25,462 - \$32,464 - \$39,466
	Administrative Assistant	Non-Exempt	9	\$28,072 - \$35,791 - \$43,511
	Office Manager	Non-Exempt	12	\$32,496 - \$41,433 - \$50,369
	Patrol Officer	Non-Exempt	13	\$34,121 - \$43,505 - \$52,888
	/ Crime Prevention Specialist	Non-Exempt	17	\$41,475 - \$52,880 - \$64,286
	Sergeant (Patrol)	Non-Exempt	17	\$41,475 - \$52,880 - \$64,286
	Sergeant (Investigations)	Non-Exempt	17	\$41,475 - \$52,880 - \$64,286
	Lieutenant (Patrol)	Non-Exempt	20	\$48,012 - \$61,215 - \$74,419
	Lieutenant (Investigations)	Non-Exempt	20	\$48,012 - \$61,215 - \$74,419
	Deputy Chief	Exempt	24	\$58,359 - \$74,408 - \$90,456
	Chief	Exempt	28	\$70,936 - \$90,443 - \$109,950
Conference Center	Kayak Rental Clerk	non-Exempt	2	\$19,950 - \$25,436 - \$30,923
	Event Assistant (PT)	Non-Exempt	3	\$20,948 - \$26,708 - \$32,469
	Assistant Facility Coordinator (PT)	Non-Exempt	4	\$21,995 - \$28,043 - \$34,092
	Clerical Assistant	Non-Exempt	8	\$26,735 - \$34,087 - \$41,439
	Event Coordinator (PT)	Non-Exempt	9	\$28,072 - \$35,791 - \$43,511
	Facility Coordinator	Non-Exempt	11	\$30,949 - \$39,460 - \$47,971
	Office Manager	non-Exempt	12	\$32,496 - \$41,433 - \$50,369
	Director	Exempt	20	\$48,012 - \$61,215 - \$74,419
Janitorial	Janitor	Non-Exempt	2	\$19,950 - \$25,436 - \$30,923
Museum	Docent (PT)	Non-Exempt	3	\$20,948 - \$26,708 - \$32,469
	Curator (PT)	Non-Exempt	11	\$30,949 - \$39,460 - \$47,971
	Director	Exempt	20	\$48,012 - \$61,215 - \$74,419

**TOWN OF SMITHFIELD, VIRGINIA
PERSONNEL POLICIES MANUAL**

EMERGENCY OFFICE CLOSING

POLICY NUMBER: 3.7

EFFECTIVE: 7/1/97

REVISED: 7/1/03, 5/3/11

OVERVIEW: This policy identifies the circumstances under which the Town government would close its scheduled business hours.

SCOPE: This policy applies to all departments within the Town Government.

PROVISIONS:

A. Conditions Warranting Office Closings:

At times, emergencies such as severe weather, fires, power failures or flooding can disrupt business operations. In extreme cases, these circumstances may require the closing of the work facility.

B. Decision and Notification of Office Closings:

The Town Manager retains the authority to close Town government offices and all public buildings or to curtail or adjust work schedules in response to emergency, unsafe or unsanitary work conditions.

Employees will be notified by the department or Town Manager if the closing decision is made during working hours. Employees are advised to check the town web site or contact their immediate supervisor for notice of anticipated closings for offices which have not yet opened for the day.

C. Employees Required to Work During an Office Closing:

When Town Government offices are closed due to an emergency, only essential employees are expected to report to work. Essential employees are designated as such by the Town Manager. Essential employees include Chief of Police, Police Officers, Director of Planning, Engineering and Public Works, and Superintendent of Public Works. Other employees may also be required to work, as directed by the Town Manager.

D. Compensation:

When the Town offices are closed, full time and regular part time employees who do not have to report to work will be compensated for their regularly scheduled work hours.

Essential non-exempt employees who work during emergencies will be credited with compensatory leave or paid overtime for actual hours worked during inclement weather conditions when the Town Manager has declared an emergency office closure.

E. Late Arrival to Work:

An employee arriving late to work due to weather related transportation difficulties may be excused by his/her Department Head if the employee calls in and notifies the appropriate supervisor.

If an employee does not report to work, and the office is not officially closed, the employee must charge the missed hours to annual or compensatory leave.

**TOWN OF SMITHFIELD, VIRGINIA
PERSONNEL POLICIES MANUAL**

ANNUAL LEAVE

POLICY NUMBER: 5.1

**EFFECTIVE: 7/1/97
REVISED: 6/15/99, 7/1/03
5/3/11**

OVERVIEW: It is the intent of the Town to provide for paid time off for vacations or other personal purposes.

SCOPE: This policy applies to all regular full time employees who have satisfactorily completed the probationary period, subject to individual department circumstances with prior approval of the supervisor. Accrual begins at employee's start date and cannot be taken until after three months of service are completed.

PROVISIONS:

A. Annual leave accrual:

Annual leave is accrued at a monthly basis for each completed month of service. The rate at which annual leave is accrued is dependent upon the length of the employee's service with the Town. Any part time employment with the Town would be added to length of employee's service to the Town for calculation purposes of annual leave only. The accrual schedule and acceptable levels of accumulation are:

Length of Service	Monthly Accrual Rate	Yearly Accrual Rate
From 0 to 1 year of service	.42 days a month	5 days a year
From 1 to 2 years of service	.833 days a month	10 days a year
From 2 to 5 years of service	1 day a month	12 days a year
From 5 to 10 years of service	1.25 days a month	15 days a year
From 10 to 15 years of service	1.5 days a month	18 days a year
From 15 to 20 years of service	1.75 days a month	21 days a year
For 20 to 25 years of service	2 days a month	24 days a year
For 25+ years of service		27 days a year

Years of Service	Hours per Month	Days per Month
From 0 – 5 years	10 hours per month	15 days per year
From 5 – 10 years	12 hours per month	18 days per year
From 10 – 15 years	13 hours per month	20 days per year
From 15 – 20 years	15 hours per month	23 days per year
From 20+ years	16 hours per month	25 days per year

B. Anniversary date and Accrual expiration:

The employee can opt to exchange up to 5 days (40 hours) of accrued leave for monetary compensation on an hour for hour basis. The payment is calculated at the employee's regular hourly rate. The employee must elect this optional cash out by April 1st each year. Payment will be made to the employee on the first payroll date following July 1st.

On July 1st of each year, the employee can carry over 10 days or (80 hours) of accrued annual leave. Other than the above mentioned once-a-year cash out all remaining accrued annual leave must be used during the fiscal year or the leave is forfeited.

C. Use of Annual Leave:

Annual leave may be used for any reason the employee chooses; however, the employee must obtain approval from the immediate supervisor for the desired time off.

For leave requests of one week duration: the employee must complete and submit a leave request form at least two weeks in advance.

For leave requests which are less than a week's duration, the employee must complete and submit a leave request form at least two days in advance.

Management will approve leave in accordance with business and operational needs of the Department.

Employees approved to use annual leave for one-half day of a one-half day holiday shall deduct four (4) hours of accrued annual leave for that day.

Annual leave shall not be counted as hours worked for the purpose of determining overtime, with the exception of hours worked under on call duty and/or during an emergency office closure.

D. Separation from Town Employment

Employees will be paid for any accrued annual leave at the time of retirement, resignation or termination. Upon the death of an employee, accrued annual leave will be paid to his/her designated benefit recipient.

**TOWN OF SMITHFIELD, VIRGINIA
PERSONNEL POLICIES MANUAL**

SICK LEAVE

POLICY NUMBER: 5.2

**EFFECTIVE: 7/1/97
REVISED: 7/1/03; 9/4/07
5/3/11; 6/2014**

OVERVIEW: It is the intent of the Town to provide for employees with paid time off for health related reasons.

SCOPE: All regular full time employees are eligible for sick leave.

PROVISIONS:

A. Accrual:

Employees will accrue sick leave at the rate of 8 hours per month.

Sick leave will not be accrued during a period of unpaid leave of absence.

Sick leave shall not be counted as hours worked for the purpose of determining overtime, with the exception of hours worked under on call duty and/or during an emergency office closure.

B. Maximum Accrual:

Accrued sick leave is carried over from year to year.

C. Use of sick leave:

Sick leave is to be used specifically for an employee illness or health related appointment. Employees may take sick leave if an immediate family member is sick.

VRS Hybrid employees may use sick leave for those illnesses that are not covered by Workers Compensation or the short term disability program.

Immediate family members are defined as: spouse, parent, guardian, brother, sister, son, daughter, father-in-law, mother-in-law, grandparent, grandchild, step parent, step child or any other individual residing within the same household.

As stated under Policy Number 4.16: Worker's Compensation, upon review of an employee reported injury the direct supervisor has the responsibility to decide whether or not it is safe and appropriate for the employee to return to regular duties – this does not override a physician's written directive of limited duty recommendation. This does however allow the supervisor to question if the employee is fully up to physically and/or mentally returning to full duty. The employee has the right to appeal this decision to the Town Manager.

The employee may take sick leave and/or time without pay to cover an absence related to an injury not covered under the worker's compensation, however it is strongly encouraged for employees to return to work (full-duty) when deemed appropriate by the attending physician and supervisor.

VRS Hybrid employees may not take unpaid leave unless a claim has been denied. All absences due to illness or non-work related injury must be reported to the short term disability insurer.

D. Verification:

A Department Head may ask for justification for use of sick leave by requesting that the employee obtain verification of the illness from a doctor.

An employee who anticipates being disabled as a result of a medical condition (such as scheduled surgery, pregnancy, etc.) should inform management as early as possible to assist management in planning for the employee's absence.

E. Separation from Town Employment:

If an employee has served a minimum of three years of continuous service, he/she will receive payment for accrued sick leave at a rate of 25% of the unused, accrued hours not to exceed a payment of \$2,500.00. If an employee has unused sick leave hours at retirement exceeding those used to calculate the \$2,500.00 payout, he/she may elect to have this payment converted to service credit toward his/her Virginia Retirement System benefit calculation. Up to 48 months may be purchased.

F. Sick Leave Sharing

The purpose of this policy is to establish guidelines and procedures for transferring sick leave to employees who experience an extended absence from work due to illness or injury. Employees are encouraged to save as much sick leave as possible for emergencies, illnesses and/or injuries or other unexpected situations. Every employee should seek to accrue a minimum of 200 sick hours.

This leave sharing program is established to help alleviate the financial hardship effects of extended absences without pay. This program allows an employee to

donate some of their accrued paid time off to a bank of time to be used by another employee who has a verifiable need.

Leave sharing is available for employees who are in a "leave without pay" status and have an FMLA qualifying event, which precludes them from working. Employees who wish to participate in the program must complete a Leave Sharing Program Request Form. In addition, the request form must be accompanied by verifiable written evidence of need. The Town Manager will verify that the employee's request meets the participation requirement as indicated in the Coverage section below.

Coverage

- Leave sharing hours will be granted only for a disabling illness to an employee, or a member of an employee's immediate family who has a disabling illness which requires the employee's care, preventing the employee from performing job duties for five (5) or more consecutive workdays. Requests for less than five (5) days will be considered by the Town Manager on a case by case basis.
- Leave is used exclusively for a medical condition of an employee or an employee's family member, as defined by FMLA policy that is a qualifying event as defined under The Family Medical Leave Act (FMLA).
- The employee's or family member's health care practitioner, as defined under FMLA, must document the condition resulting in the leave prior to approval of the leave transfer from the bank of time to the employee.
- Employee must exhaust all available and accrued paid leave, including sick, annual and compensatory time before requesting and receiving leave sharing.
- Employee must not be receiving any other form of compensation including social security disability benefits, long term disability benefits or compensation through the Virginia Retirement System.
- Recipients shall continue to accrue leave and service in accordance with the provisions of the other appropriate policies and guidelines.
- Recipients must not have been disciplined for abuse of sick leave or excessive absences within the past twelve (12) months.

Parameters for Leave Sharing Program

- Leave sharing transfers will be donated to a bank of time that can be used for all qualifying employees rather than for a specific employee.
- Employees with one or more years of service may participate as a donor.
- Employees may donate in eight (8) hour increments, up to forty (40) hours of sick leave at one time.
- Employees donating time must have accrued sick leave in excess of forty (40) hours in order to be eligible to donate leave.
- Hours will be donated on a one for one basis, regardless of pay or salary, to be paid at the recipient's rate of pay.
- Sick leave hours may not be donated retroactively.
- Donors must complete a Leave Donation Form. If the donor terminates employment, retires, dies or has an insufficient leave balance to meet the

eligibility criteria, all responsibility to donate this leave is voided.

- Donated leave will cover only the recipient's normal salary/wages. Employees using donated leave will be fully responsible for their cost share of all benefits, unless otherwise provided by law or these policies.
- The decision to donate sick leave to another individual should be a choice made freely by each employee. Any person attempting to unduly influence another employee to donate leave or directly solicit leave donation either for themselves or other employees shall be subject to disciplinary action, up to and including termination and any prior agreement mad to donate leave under these conditions shall be voided.
- However, employees who receive leave under this program are expected to participate as a donor during the course of their employment with the town.

Exclusions

- Leave sharing will not be approved for the following instances: elective or cosmetic surgery, unless required as a result of injury or disease; or retroactively to dates prior to request or approval.
- Leave sharing will not be approved when the illness or injury results from any of the following: engagement in a criminal act; self-inflicted intentional injury; or working for another employer.

Limitations

- Employees may receive a maximum of eighty (80) hours of donated leave per pay period.
- The maximum number of hours an employee may be granted/receive during a twelve (12) month period is four hundred eighty (480) hours and is calculated using the employee's regular scheduled weekly hours.