



Town of Smithfield

Town Council Adopted FY 2024 Budget



Adopted Version - 6/20/2023

Last updated 06/22/23





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INTRODUCTION





Transmittal Letter

Town Manager Randy R. Rossi

March 1, 2023

Members of Smithfield Budget & Financial Review Board

Dear Board Members,

It is my privilege to submit the Fiscal Year 2023-2024 Town Manager's Proposed Budget Estimates for the Town of Smithfield. In accordance with section § C-5.03 of the Town Charter the Town Manager's Proposed Budget includes estimates necessary to carry out the operations of the Town. This estimated budget is the result of several months of hard work and represents the Town's financial planning document for the 2024 fiscal year. The budget process begins in mid January and our team has worked to develop a financial plan that maintains quality services while minimizing the impact on our residents.

This is the second year that the Town of Smithfield has utilized a new modernized budget format. This new format reflects changing practices in the field of governmental budgeting and developments in technology that make information more accessible to the public. The budget is designed to assist residents in understanding how the Town is funded and makes use of technology through links, photos, attachments, and other sources of information. The budget serves as the Town's primary policy document, financial plan, operations guide, and communication tool. It is our hope that this new format will help residents and the general public better understand Town government.

Understanding the Budget

To understand the budget document, this explanation is provided to help understand the layout of the online budget and the function and purpose of each section. The budget is laid out as follows:

- Introduction – The purpose of this section is to introduce the reader to the Town and provide a general overview of the Town and the budget process.
- Budget Overview – This section is designed to give the reader an overview of the budget including an executive summary, priorities and issues, and calculation of the tax rate.
- Fund Summaries – This section provides a summary of the town's major funds; the General Fund, Smithfield Sewer Authority, Smithfield Water Supply and the Smithfield Ice Rink.
- Funding Sources – This section contains a detailed listing of all revenues, including a narrative by subject group explaining significant budget changes and adjustments.
- Departments – This section contains a detailed listing of all expenditures by department, including a narrative and objectives to give the reader an idea of the types of functions performed in each department.
- Capital Improvements Plan – This section includes the Town of Smithfield's Fiscal Year 2024 Capital Improvement Program Plan and its proposed funding sources. The Smithfield Capital Committee have listed priorities for various Town departments, by developing a Five-Year Capital Improvement Program which is also provided in this section. The Capital Committee is in the process of developing an additional three (3) five-year plan increments to form a twenty (20) year Capital Program.
- Debt – This section contains debt related information including existing and proposed principal and debt service schedules. Also, this section highlights certain debt fiscal indicators to help understand debt levels in the context of a broader community.



We hope you enjoy reviewing the Town of Smithfield's FY2024 Town Manager's Proposed Budget. The goal of this online budget document is to enable the reader to become more familiar with the Town of Smithfield's budget process and details. While we put a great deal of time and effort into the document, we understand it is the reader who should find it useful. To that end, please feel free to come by the Finance Department with a question or to make suggestions for future budget documents.

The preparation of the Town Manager's Proposed Budget document could not have been accomplished without the efforts and dedication of the Department Directors and our finance team for their assistance in the process and their continued dedication to the Town of Smithfield. We look forward to working with the Budget and Financial Review Board and the Town Council throughout the budget process.

Respectfully Submitted,

Randy R. Rossi, MBA, CGFM
Town Manager



Smithfield Town Council



T. Michael Lawton, President
Michael P. Iannotti, Vice-President

Sean M. Kilduff
John J. Tassoni, Jr.
Rachel S. Toppi

Budget & Financial Review Board

§ C-5.02 Budget and Financial Review Board.

There shall be a Budget and Financial Review Board, consisting of seven (7) voting members. The Finance Director shall be a non-voting member ex-officio. All members of the Board shall be appointed by the Town Council from among the qualified voters of the Town. Each member shall serve a term of five years, except that the terms shall be arranged so that the term of one member shall expire each year. In the event that a Board member shall have missed three consecutive meetings without the consent of the Chair, then his or her membership shall expire forthwith. In the event of a vacancy on the Board for any reason, the Town Council shall make an interim appointment for the remainder of the unexpired term. Members shall be eligible for reappointment.

The Budget and Financial Review Board shall elect a Chairperson, Vice-Chairperson, and Secretary of the Board and shall adopt its own rules and order of business. The Board shall meet monthly and make recommendations to the Town Council regarding the annual Town budget, as indicated below, and shall also perform the following duties:

- A. Receive and review the annual audit report and monitor the Town's compliance with recommendations contained therein;
- B. Review and discuss financial trends and five-year budget projections on at least an annual basis;
- C. Complete projects as assigned by the Town Council on the Town's operation, as requested, and compile recommendations where applicable to increase revenue, improve productivity and/or reduce costs;
- D. Issue reports to the Town Council on assigned projects when such projects are completed;
- E. Schedule and conduct workshops with the Town Council and School Committee to provide guidance to the Town Council regarding financial matters including the Town's budget and assigned projects; and
- F. Assign two members to serve on the Capital Committee.

Board Members

Kate Zimmerman, Chair
Kenneth J. Sousa, Ph.D., Vice Chair
Joseph Tudino, Secretary
Angelica Bovis, Member
Samantha Kerwin, Member
Peter Lawrence, Member



Town Manager

Randy R. Rossi, MBA, CGFM, ICMA-CM

Department Directors

Animal Control Warden
Building Official
Emergency Management Director
Engineer
Finance Director / Treasurer
Fire Chief
Human Resources / Personnel
Library Director (East Smithfield)
Library Director (Greenville)
Ice Rink Manager
Parks & Recreation Director
Planning & Economic Development Dir.
Police Chief
Public Works Director/Water Commr.
Parks and Recreation Director
School Superintendent
Senior Center/ Human Services Director
Tax Assessor
Town Clerk
Town Solicitor

Thomas B. Taylor
Christopher McWhite
Todd S. Manni
Kevin Cleary
Danielle Carey
Robert W. Seltzer
Susan M. Pilkington
Cynthia Muhlbach
Dorothy J. Swain
Thomas J. Tullie
Robert G. Caine
Michael A. Phillips
Richard P. St. Sauveur
Gene Allen
Robert Caine
Dawn Bartz, Ed.D
Karen L. Armstrong
Christopher Celeste
Lyn Antonuccio
Anthony M. Gallone, Esq



About Smithfield



The Town is located in north-central Rhode Island. The Town was founded in 1730 and is home to approximately 21,000 people, covering 26.7 square miles. The Town is experiencing continued growth. Fidelity Investments, the nation's largest mutual fund company has located one of two New England regional centers in Smithfield. We are also the home to Navigant Credit Union, Uvex Corporation, FGX International (AAi Foster Grant), and many other large and small companies. A regional shopping mall, The Crossing at Smithfield, is located at the junction of Putnam Pike (Rt. 44) and Interstate 295. Additionally, Smithfield is home to Bryant University, a top business school.

Since 1994, the Town has been administered under the Council/Manager form of government. Partisan elections are held every two years to elect five Town Council members who select a Council President. The Town Manager is appointed by the Smithfield Town Council to serve as the administrative head of the Town Government. The Manager appoints all Department Directors, except the Town Clerk (Clerk of the Council) and the Town Solicitor.

The Town is strategically located within a 50 minute drive of Boston and less than one hour from Rhode Island's finest beaches. Smithfield is also located 15 minutes from Providence and its fine restaurants, shopping, renovated waterfront and cultural activities.

Largely combining rural and suburban lifestyles, the Town is predominately residential, with commercial and industrial use development along Routes 7, 116 and 44. Several major roads traverse Smithfield: Interstate 295 runs roughly north-south through the Town.

These state roads cross the Town in a roughly southeast-northwest direction – Putnam Pike (Route 44), Farnum Pike (Route 104) and Douglas Pike (Route 7) – linking a series of villages: Esmond, Georgiaville, Stillwater, Spragueville and Greenville, whose developments date largely from the nineteenth century. These villages make up much of the Town's civic and social fabric, steeped in a New England town tradition. The Town is graced by a series of seven natural and man-made ponds, which provide recreation and natural beauty for its citizens. The Town retains large undeveloped, heavily forested lands, including several active apple orchards and farms. A small state airport, North Central (SFZ), is set on the northeastern border of the Town.

History of Smithfield



SMITHFIELD HISTORIC GEOGRAPHIC TIMELINE

Researched and compiled by Michael Cavanagh

PREHISTORIC 6000 B.P to 1600

After the melting of the last glaciers, some of Rhode Island's earliest known human habitations were in our region. Early hunters and inhabitants camped around wetlands and rivers such as the areas near Waterman Lake, Twin River and the Woonasquatucket River. Hilltops were ceremonial and spiritual centers. Major native pathways crisscrossed the area. The early people left us with many names for foods, places and towns. Some of our hills still have native names: Nipsachuck, Wayunkeke, Mohegan, Weecapasacheck, Pamechipsk. Local Native tribes include the Narragansett, the Wampanoag, the Massachusett and the Nipmuc.

EARLY AREA HISTORY COLONIAL 1600 to 1730

1634 - William Blackstone moves from congested Boston to the Cumberland area.

1636 - Roger Williams establishes Providence as a colony. The first boundaries of the colony went from the Seekonk River to Neutaconkanut Hill and from the Pawtuxet River to the Pawtucket waterfalls.

1638 - The Providence Woods (Scituate) are purchased by Williams from native American sachems Canonicus and Miantonomi.

1660 - The 7 Mile Line, the distance west from Fox Point in Providence, is established. Lands to the west are called the outlands. Lands to the east are called the inlands. The deed to this area was signed by sachem Wuttiashant on May 10, 1661. This line later became Smithfield's western border. Providence borrows 20LB. to pay for the clearing of certain Indian titles (Wampanoag and others). These titles seem to cover lands of the future Smithfield, Burrillville and Scituate.

1661 - Alexander, King Philip's brother, deeds lands around Louisquisset to Providence. Lands north and west of here belong to William Minnian, a Massachusetts Indian.

1662 - Providence forms a committee to lay out a new town on lands near Wayunkeke Hill freed up by the 7 Mile Line sale. Thomas Olney Sr., William Carpenter and John Brown were the planners. William Hawkins and John Steere were granted 50 acres each provided they built houses, cut hay and lived there for 3 years. Hawkins settles near Ripper's Brook. Roger Williams, Thomas Olney and son and Matthew Waller were other buyers of 50 acre lots. At this time the town was not founded, only laid out.

1666 - John Mowry and Edward Inman buy 2000 acres north and east of Wayunkeke from William Minnian.

1669 - Minnian sells 500 more acres. King Philip releases claims to all of Inman's lands.



1675-1676 - King Philip's War breaks out in the area. 2 major battles are fought on nearby Nipsachuck Hill. There is a large loss of life on both sides. The area tribes never really recover from the devastation. An estimated 54 homes are burned in northern Providence lands.

1685 - Joshua Winsor builds the area's first mill.

1689 - Resolved Waterman settles in the future Greenville.

1699 - William Hawkins and Daniel Williams build a fulling mill on Ripper's Brook in a new village called Fountain Spring. The mill was run by Robert Sanders 1699-1740.

1700 - James Angell and Elisha Smith build the first houses in Georgiaville.

1703 - Major William Smith is the first settler in the Enfield area.

1723 - Sanders and Moses Bartlett build a second mill and create Factory Pond for water power.

EARLY YEARS 1730-1871

1730 - For the ease and benefit of its citizens, Providence decides to split 3 towns from the city-Smithfield, Glocester and Scituate. At the time of the division a census shows the Providence colony population of 3,707 whites, 128 blacks and 81 Indians. Smithfield is incorporated at Newport February 26 and becomes the second largest town by population in the colony. It is not known why the name was chosen. Central Falls was the center of early Smithfield and still holds the town's 1730-1870 records. Earlier records are held in Providence City Hall. The new town encompassed 73 square miles north to south from Massachusetts to Johnston and east to west from the Blackstone River to Glocester. At this time there was rapid migration into the region because of a wealth of ponds, rivers for water power, rich forests, game, fish, good soil and cheap land.

1733 - Spragueville is first settled by Abraham Smith. Stillwater is settled by Daniel Smith. Resolved Waterman builds a hotel in the Greenville section. It houses the first post office. The Great Country Road is laid out to carry farm goods to Providence and the seacoast. It was to become Putnam Pike in the nineteenth century.

1738 - Mandatory duty for adult males to do highway maintenance. Ridge Road was one of the earliest town roads. Also, Austin Avenue(originally called Killingly Road) was the early main east/west road in the area.

1748 - Town census shows a population of 430.

1752 - Thomas Owen founds Georgiaville.

1755 - John Farnum and son build in Georgiaville.

1775 - A semi-militia company with 100 arms is formed in Smithfield.

1776 - In May, 3 militia companies are formed as the Revolutionary War begins.

1782 - The town consists of 35,236 acres with a population of 2,217.

1783 - A town meeting urges an end to the slave trade in Rhode Island.

1797 - The first library commission is established. Some time after the War for Independence the village of Greenville is named after the famous R.I. General Nathaniel Green.

1800 - Nehemiah Hawkins converted a sawmill to a machine shop. Later on downstream he built a mill powered by the newly dammed Hawkins Pond.

1804 - The Glocester Turnpike Company is formed to improve transportation from Greenville to Chepachet.

1809 - Construction begins on the Douglas Pike



1810 - The Powdermill Turnpike opens between Providence and Greenville.

1813 - The Georgia Cotton Manufacturing Company opens.

1819 - Farnum Pike is built.

1820 - In Enfield, later named Esmond, the first house for a public school is built. Citizens build a new schoolhouse in 1849.

1822 - The first Baptist Church opens. Woonasquatucket River mill owners incorporate in order to construct reservoirs for water power for their mills in: Greenville **1822**, Spragueville **1830**, at Waterman Lake **1837** and at the Bernon Mill in Georgiaville **1853**. Stump Pond was created in **1910**. Today, these ponds are the backbone of Smithfield's natural wealth.

1823 - The Smithfield Exchange Bank opens.

1851 - The Episcopal Church opens.

1871 - The town is divided again. North Smithfield and Lincoln are formed. The town's population drops from 12,317 to 2,338. The new boundaries remain today.

1873 - The Providence and Springfield Railroad opens in Smithfield with stops in Esmond, Georgiaville and Stillwater.

1876 - St. Michael's Church is built.

By the end of the century, Smithfield has many mill villages: Greenville, Georgiaville, Stillwater, Enfield (later called Esmond), Spragueville and Knightsville.



Governmental Structure

The Town of Smithfield operates under a Home Rule Charter providing for a Council/Manager form of government, with a five-member Town Council headed by a Council President. All legislative powers of the Town are vested in the Town Council by the Town Charter. Members of the Town Council are elected at large for a term of two years. The Charter grants to the Town Council all powers to enact, amend, or repeal ordinances relating to the Town's property, affairs, and government, preserving the public peace, health, and safety, and authorizing the issuance of bonds. The Town Manager is appointed by a majority vote of the Town Council for an indefinite term solely on the basis of executive and administrative qualifications. The Town Manager is the Chief Administrative Officer of the Town, responsible to the Council for the administration of all Town affairs placed in the Manager's charge. The Charter grants to the Town Manager the authority to appoint or remove all employees of the Town, to prepare and submit to the Budget and Financial Review Board the annual budget of the Town, direct and supervise the administration of all departments and to recommend to the Town Council the adoption of such measures as the Town Manager may deem necessary for the health, safety, and/or welfare of the Town.



Population Overview



TOTAL POPULATION

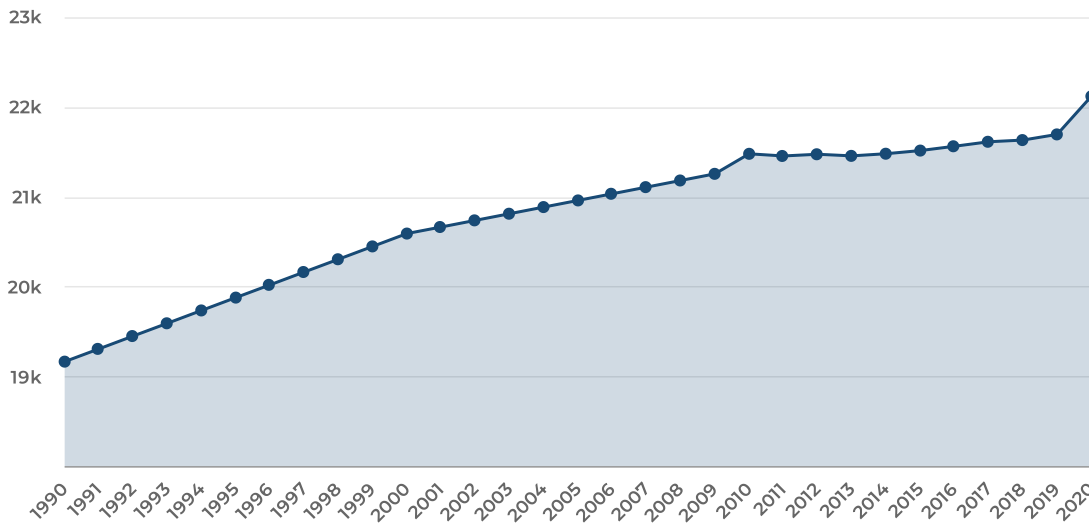
22,118

▲ **2.0%**
vs. 2019

GROWTH RANK

28 out of **39**

Municipalities in Rhode Island



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



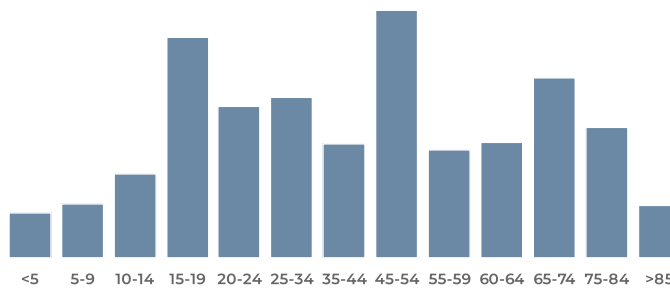
DAYTIME POPULATION

29,018

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

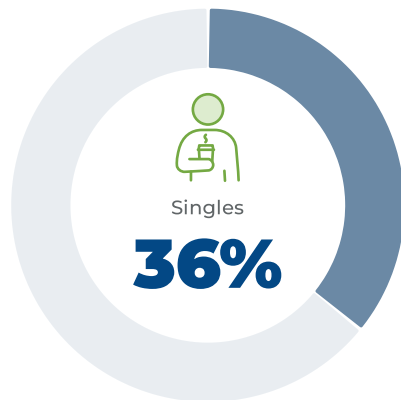
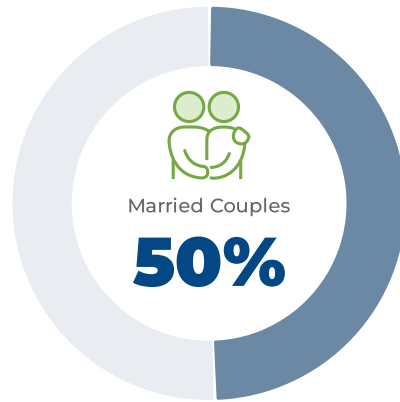
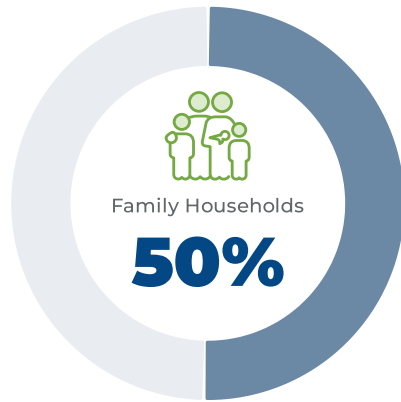


Household Analysis

TOTAL HOUSEHOLDS

7,841

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

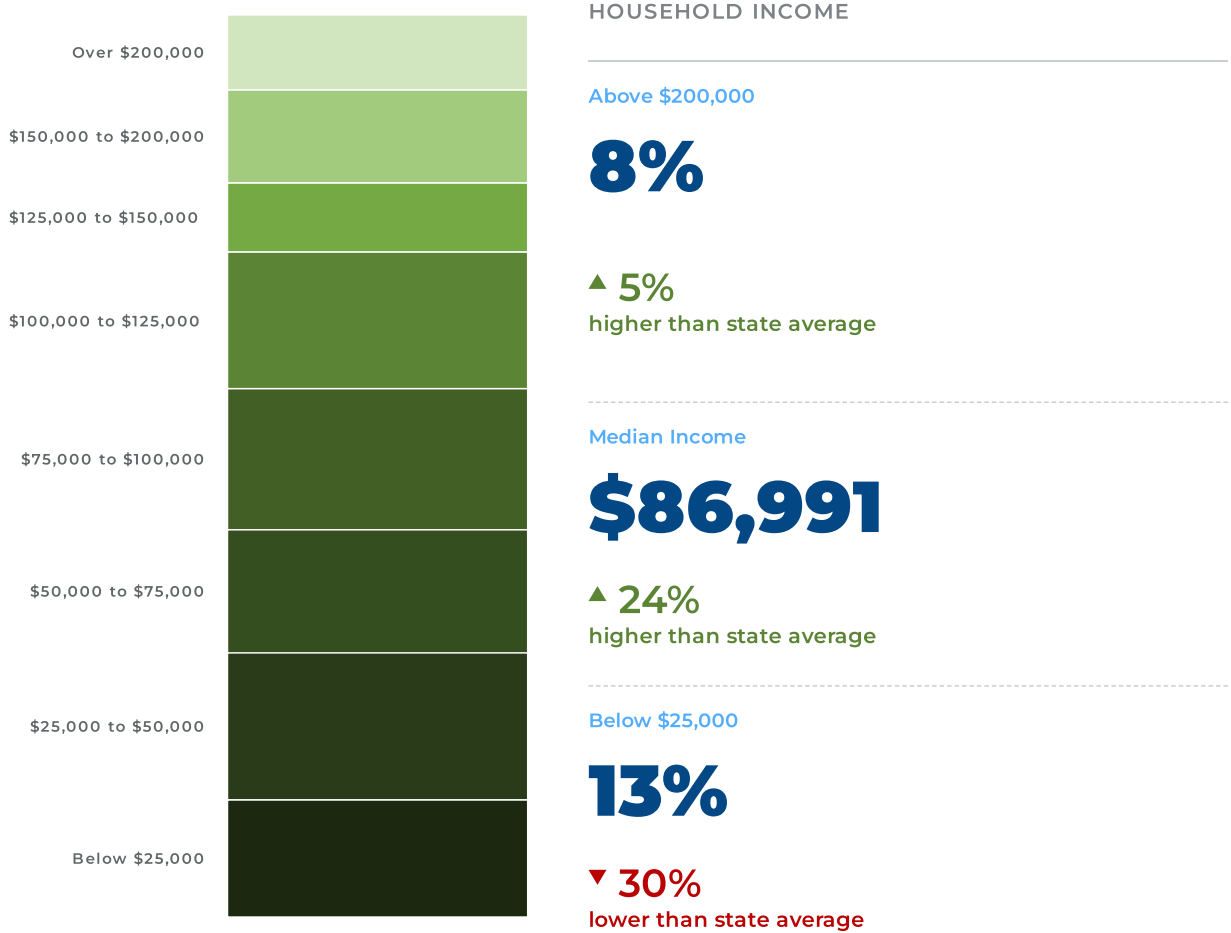


** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



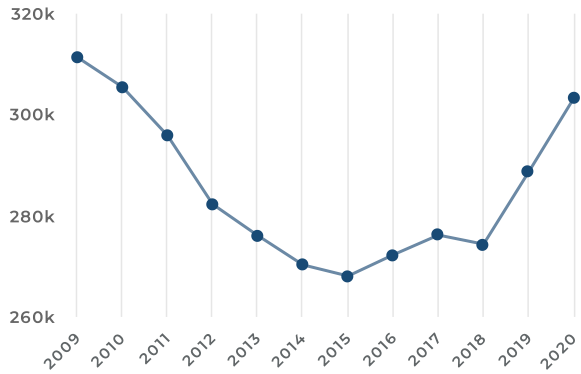
* Data Source: American Community Survey 5-year estimates



Housing Overview



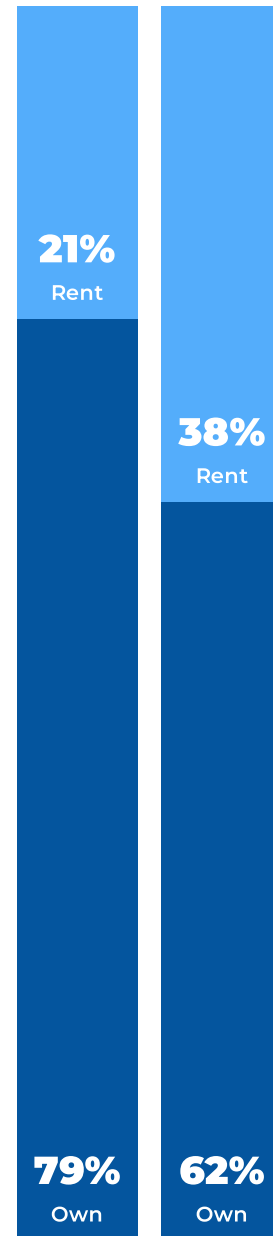
2020 MEDIAN HOME VALUE
\$303,300



** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

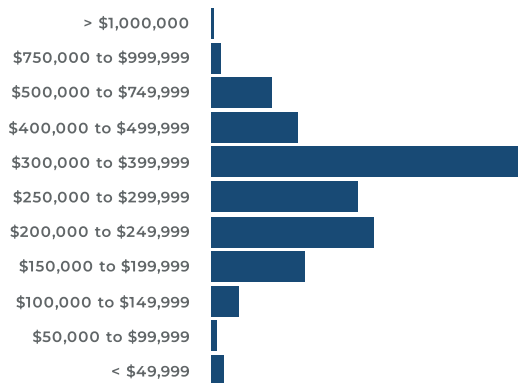
HOME OWNERS VS RENTERS

Smithfield State Avg.



** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



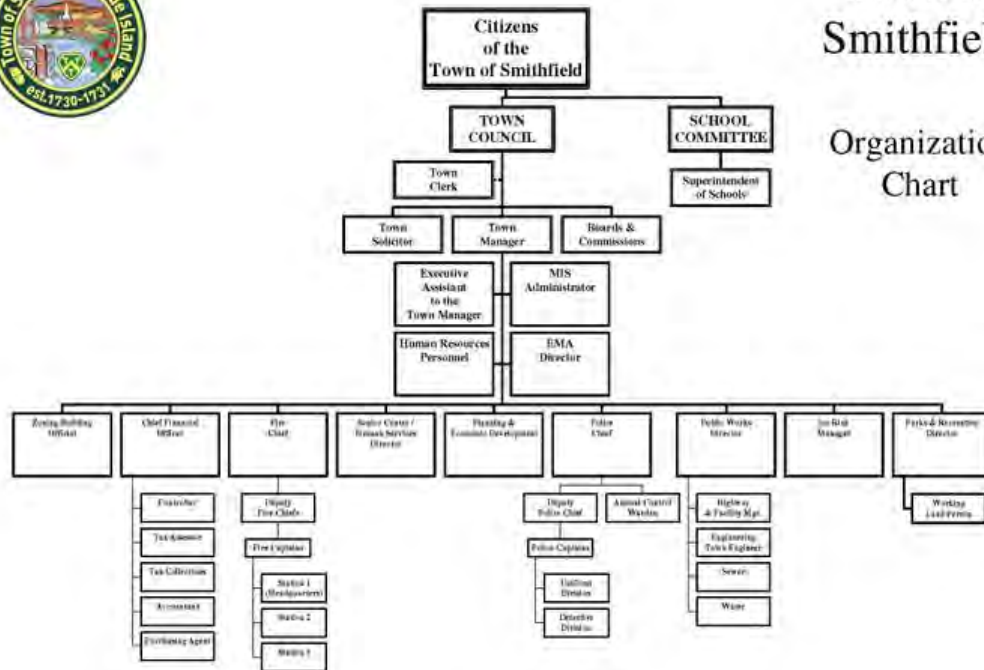
** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*



Town of Smithfield - Organization Chart



Town of Smithfield Organization Chart



Fund Structure

The Town's governmental functions and accounting system are organized, controlled, and operated on a fund basis. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objects. Each fund is considered a separate accounting entity, with operations accounted for in a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenue, expenditures, or expenses, as appropriate. The Town's budgeted funds can be divided into two categories: governmental and proprietary.

Fund Descriptions

Governmental Funds

Governmental Funds consist of three major funds, the General Fund, Special Revenue Funds, Capital Projects Funds, Permanent Funds, and Proprietary Funds. Most governmental functions of the Town are financed through these funds. The modified accrual basis of budgeting is used for all governmental funds.

General Fund

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenues are derived primarily from real estate, personal property, and motor vehicle taxes, federal and state aid, licenses, permits and fees, fines and forfeitures, and charges for goods and services. General government, public safety, public works, human service and outside agency contributions, parks & recreation, public libraries, education, and capital functions are financed through these revenues.

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Special revenue funds include, but are not limited to, School Restricted Funds, Revaluation Revenue, Municipal Contingency Escrow, and Retirement Escrow, as well as federal funds such as Community Development Block Grant, and grants and donations designated for a specific purpose.

Capital Project Funds

The Capital Project Funds account for financial resources to be used for the acquisition, construction or renovation of capital facilities, or other equipment, that ultimately becomes a Town fixed asset. Capital project funds include, but are not limited to, Impact Fees, Capital Reserve Fund, School Improvement Bond, Capital Lease Fund and Smithfield Fire Rescue.

Proprietary Funds

Proprietary Funds consist of enterprise funds and internal service funds. These funds account for Town activities that operate similarly to private sector business where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered through user charges or, periodically, through unrestricted net assets. Consequently, these funds measure net income, financial position, and changes in financial position. All assets, liabilities, equities, revenue, expenditures, and transfers related to the Town's business are accounted for through proprietary funds. The proprietary funds are reported on a full accrual basis of accounting.

Smithfield Water Supply Board - Enterprise Fund

The Water Supply Board Enterprise Fund includes all expenses associated with the operation of the public water system in the Town of Smithfield. Revenues are raised through user charges for residents and businesses. The service area includes approximately one-third of the Town and a certain area in the Town of North Providence. Revenues raised from these sources can only be used to support expenses and activities associated with providing water services in the Town.

Smithfield Sewer Authority - Enterprise Fund

The Sewer Authority Enterprise Fund includes all expenses associated with the operation of the public sewer system in the Town of Smithfield. Revenues are raised through user charges for residents and businesses. Revenues raised from these sources can only be used to support expenses and activities associated with providing water services in the Town.

Smithfield Ice Rink - Enterprise Fund

The Ice Rink Enterprise Fund includes all expenses associated with the operation of the municipal ice rink in the Town of Smithfield. Revenues are primarily raised through ice rental fees. Revenues raised from these sources can only be used to support expenses and activities associated with the operation of the ice rink.



Basis of Budgeting

Basis of Budgeting / Accounting

The basis of budgeting for the General Fund is the same one used for accounting. Except for encumbrance accounting, budgets are prepared using the modified accrual basis of accounting. The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in financial statements.

Under the modified accrual basis of accounting, revenues are recorded when measurable and available to finance current operations. Revenues susceptible to accrual must be collected within 60 days following the end of the fiscal year. They generally would include property taxes, expenditure-reimbursement type grants, certain intergovernmental revenues, and operating transfers, and exclude licenses and permits, charges for services, assessments and miscellaneous revenues that are generally not measurable until actually received.

Expenditures are generally recognized when the related fund liability is incurred. The exceptions to this general rule are principal and interest on general long-term debt and compensated absences, which are recognized when due.

Under encumbrance accounting, purchase orders, contracts or other commitments are recorded as expenditures in order to reserve a portion of the applicable appropriation. Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued and, accordingly, encumbrances outstanding at the end of the year are reported as current year expenditures in budgetary reports.

Generally, all unencumbered appropriations lapse at year-end except those for reappropriated unexpended balances (RUBS) and capital project funds. Appropriations for capital projects are continued for a period of three (3) years following the budgeted year.



Financial Policies

The Town of Smithfield has several financial policies and procedures which help the Town carefully account for public funds, manage municipal finances, manage growth, and plan for the provision of goods and services to the citizens of Smithfield in the budget process in a responsible manner. These policies deal with several areas including fund balance, debt, revenue, purchasing, balanced budget and investing. The Town is currently in compliance with policies listed below including a balanced budget.

Fund Balance Policy

The Town of Smithfield has a long and successful history of responsible and effective budget and financial management including use of fund balance. Fund balance is generally referred to as the difference between the assets and liabilities of the Town's governmental funds, in this case the General Fund. The fund balance policy guides the management and use of the Unassigned Fund Balance of the Town's General Fund. See complete policy below.

Debt Management Policy

The purpose of this policy is to guide Town officials as they consider the proper use of debt to fund capital projects. The primary objective is to establish conditions for the use of debt and to create policies that minimize the Town's debt service and issuance costs, retain the highest credit rating and maintain full and complete financial disclosure and reporting. The debt policy is intended to guide the prudent use of resources to provide the needed services to the citizens of the Town of Smithfield and to maintain sound financial management practices. These policies, therefore, are flexible in design to allow for exceptions under changing and extraordinary circumstances.

For this policy to be an effective tool, the provisions of the policy must be compatible with the Town's goals pertaining to the capital improvement program. This policy fosters a binding commitment to full and timely repayment of all debt as a requirement for entry into capital markets. Adherence to this policy helps to ensure that the Town maintains a sound debt position and that credit quality is protected.

The Town's debt policy is the guideline for Town staff to use in issuing debt. The policy will be reviewed on an annual basis by the Town Manager and Finance Director. Any substantive modifications made to the policy must be approved by the Town Council. See complete policy below.

Purchasing Policy Ordinance (Chapter 81)

The policy of the Town is to purchase all materials, supplies and services at the lowest possible cost while meeting minimum quality requirements. All purchases of \$1,000 or more, up to \$10,000, shall require at least two written quotations. Copies of all written quotations shall be transmitted to the Finance Director or his designee for the opening and recording of all bid documents. All bid documents and specifications for equipment or construction reasonably estimated to cost in excess of \$10,000 shall receive prior approval of the Town Council.

The purchase of materials and services costing over \$10,000 shall require written, sealed bids pursuant to § C-5.19 of the Town Charter. The Town Council shall award all contracts in excess of \$10,000. The solicitation of contracts for professional services shall also be governed by § 81-8 of this chapter. Bids shall be awarded to the lowest responsible bidder, and the requesting department with the assistance of the Purchasing Agent shall be responsible for preparing the entire bid document. The ordinance also outlines bidding for professional services, exceptions to the policy, and emergency procedures. See complete ordinance below.

Investment Policy

This investment policy applies to the investment activities of the Town of Smithfield for all funds. All financial assets of funds, including the general fund, special revenue funds, capital project funds, agency funds, and any other funds that may be created from time to time, shall be administered in accordance with the provisions of this policy. Funds of the Town will be invested in accordance with Rhode Island General Law, local ordinances, these guidelines, and written administrative procedures adopted pursuant hereto. Safety of principal shall be the foremost objective of the Town of Smithfield. Investments of the Town of Smithfield shall be undertaken in such a manner that seeks first to ensure that capital losses are avoided, whether arising from securities defaults or erosion of market value. Secondly, the Town's investment portfolio shall be managed in a manner to attain the highest market rate of return throughout budgetary and economic cycles.



Budget Process

The Town Manager submits a recommended operating budget for the Town to the Budget & Financial Review Board based upon the requests submitted by Town departments and municipally supported agencies.

The Budget & Financial Review Board conducts a public hearing on the Town Manager's recommended budget each year. The Budget & Financial Review Board then votes on a recommended budget, which is then submitted to the Town Council for review and consideration.

The Town Council conducts a public hearing on the Budget & Financial Review Board's recommended budget. The Town Council will then vote on any modifications or amendments to the Budget & Financial Review Board's recommended budget. The Town Council will then vote on and adopt the operating budget of the Town for the next fiscal year, beginning July 1st.



BUDGET OVERVIEW



Budget Executive Overview

The Town Manager's Proposed Estimated General Fund Operating Budget for Fiscal Year 2023-2024 is \$85,216,317, an increase of \$2,230,162 or 2.69% over the adopted Fiscal Year 2022-2023 budget. Listed below are the separate component units of the General Fund for Fiscal Year 2023-2024.

	FY2023 Adopted	FY2024 Proposed	\$ change	% Change
School	41,224,800	43,147,305	1,922,505	4.66%
Municipal	34,682,633	35,849,125	1,166,492	3.36%
Capital Improvements	2,414,622	1,502,499	-912,123	-37.77%
Debt Service	4,664,100	4,717,388	53,288	1.14%
Total Proposed Expenditures	\$82,986,155	\$85,216,317	\$2,230,162	2.69%

As you may be aware, the budget has two main components – revenues and expenditures. The amount needed to be raised by taxes, or the tax levy, is the result of budgeted expenditures minus budgeted non-tax revenues (this includes estimates such as state-funded revenues, pass-thru state revenues, and department charges). Tax rates are then calculated using the net assessed values for residential, commercial and tangible property.

The Town of Smithfield's revenue budget is divided into nine (9) major areas of service. Changes in the Fiscal Year 2024 Town Manager's Proposed Estimated Budget from the Fiscal Year 2023 Adopted Budget for those areas of service are as follows: Property Taxes: 1.85% decrease, Intergovernmental Revenue: 32.81% increase, School State Aid: 17.18% increase, Licenses, Fees and Permits: 6.56% increase, Departmental Revenues: 16.66% increase, Miscellaneous Revenues: 56.87% decrease, School Receipts - Miscellaneous: 3.40% decrease, Transfer from Fund Balance: no change, and Revenue for Capital Expenditures and Operations: 7.35% decrease.

The Town of Smithfield's expenditure budget is divided into ten (10) major areas of service. Changes in the Fiscal Year 2024 Town Manager's Proposed Estimated Budget from the Fiscal Year 2023 Adopted Budget for those areas of service are as follows: General Government: 4.10% increase, Public Safety: 0.73% increase, Public Works: 13.28% increase, Public Health and Assistance: no change, Recreation and Senior Center: 7.48% increase, Libraries: 2.00% increase, Education: 4.66% increase, Miscellaneous: 3.15% increase, Debt Service: 1.14% increase, and Municipal Capital Improvements: 37.77% decrease.

Revenue Highlights

The Town's General Fund has nine (9) major revenue groups in the budget. They are summarized below.

	FY2023 Adopted	FY2024 Proposed	\$ change	% Change
Property Taxes	61,098,009	59,965,594	-1,132,415	-1.85%
Intergovernmental Revenues	8,464,033	11,240,764	2,776,731	32.81%
School State Aid	7,460,599	8,742,214	1,281,615	17.18%
Licenses, Fees and Permits	915,000	975,000	60,000	6.56%
Departmental Revenues	529,475	617,699	88,224	16.66%
Miscellaneous	1,170,975	505,000	-665,975	-56.87%
School Receipts - Miscellaneous	607,179	586,548	-20,631	-3.40%
Transfer from Fund Balance	600,000	600,000	0	0.00%
Revenue for Capital Exp. and Operations	2,140,885	1,983,498	-157,387	-7.35%
Total Proposed Revenues:	\$82,986,155	\$85,216,317	\$2,230,162	2.69%

- *Property Taxes* – The property tax levy for Fiscal Year 2024 comprises 70.37% of total budgeted revenues. This estimated levy will generate \$1,132,415 less in tax revenue over the prior year or -1.85%. Tax rates are still being reviewed and are only estimates due to the property revaluation process that is currently taking place. Tax rates will not be set until the beginning of July following the completion of the revaluation process and the adoption of the Fiscal Year 2024 Budget.
- *Intergovernmental Revenue* – This revenue group includes revenue received mostly from the State of Rhode Island and represents 13.19% of total budgeted revenues. Funding includes the motor vehicle phase-out contribution, school housing aid, and payment-in-lieu of taxes (PILOT). Additionally, this grouping includes pass-thru funding such as the



meals & beverage tax, hotel tax and the telephone tax. This category realized a 32.81% increase over the prior year due to the increased contribution as part of the final phase of the motor vehicle phase-out program, school housing aid, and pass-thru funding. State funding is pending final budget adoption by the RI General Assembly and signature by the Governor.

- *School State Aid* – This revenue group is the direct contribution from the State of Rhode Island as its share towards the education costs for the district. This revenue is based on a funding formula used to apportion available state funds to each community. The state aid funding formula was adopted by the RI General Assembly in 2010, was first implemented in Fiscal Year 2012 and then was later adjusted in 2016. This revenue represents 10.26% of total budgeted revenues and is budgeted for an estimated increase of 17.18% over the prior year.
- *Licenses, Fees and Permits* - This revenue group includes revenues generated where the Town collects a fee for service and represents 1.14% of total budgeted revenues. Licenses, fees and permits include building permit fees, license fees, and other revenues collected by the Building & Zoning and Town Clerk's Departments. This account group is budgeted for a 6.56% increase in 2023 due primarily to the recent trends in fees collected over the last few years.
- *Department Revenues* - This revenue group includes revenues generated where the Town collects a fee for service and represents 0.72% of total budgeted revenues. Department revenues include plan review fees, tax sale fees, recreation fees, indirect cost transfers from the Sewer & Water Funds, and other revenues. This account group has seen a 16.66% increase in 2024, which is due primarily to COPS Grant Funding and use of Police Restricted Revenue.
- *Miscellaneous* – This revenue group includes items that do not fall under any of the previous categories and represents 0.59% of total budgeted revenues. This group includes interest on taxes, interest income, transfer from impact fees, and other local miscellaneous revenue.
- *School Receipts - Miscellaneous* – This revenue group makes up 0.69% of the budget and is estimated to realize a 3.40% decrease over the prior year. The revenue is made up of Medicaid reimbursements, tuition for preschool & CTE programs charged to other towns, and property use fees.
- *Transfer from Fund Balance* – This section includes a contribution from the fund balance to help reduce the impact on the tax levy.
- *Revenue for Capital Expenditures and Operations* – This section includes transfers into the general fund from other funds within the Town. This revenue group represents 2.33% of the total budgeted revenues and includes \$1,200,000 from the Rescue Billing Fund, \$198,498 from the Police Capital Fund, \$400,000 from the Capital Reserve Fund, and \$185,000 reallocated from RUBS and Prior Capital funds.

Expenditure Highlights

The Town's General Fund has ten (10) major expenditure groups in the budget. They are summarized below.

	FY2023 Adopted	FY2024 Proposed	\$ Change	% Change
General Government	3,894,154	4,053,812	159,658	4.10%
Public Safety	20,043,317	20,189,805	146,488	0.73%
Public Works	4,744,908	5,374,854	629,946	13.28%
Public Health and Assistance	25,325	25,325	0	0.00%
Recreation and Senior Center	1,373,426	1,476,216	102,790	7.48%
Libraries	1,501,002	1,530,962	29,960	2.00%
Education	41,224,800	43,147,305	1,922,505	4.66%
Miscellaneous	3,100,500	3,198,151	97,651	3.15%
Debt Service	4,664,101	4,717,388	53,287	1.14%
Municipal Capital Improvements	2,414,622	1,502,499	-912,123	-37.77%
Total Proposed Expenditures:	\$82,986,155	\$85,216,317	\$2,230,162	2.69%

- *General Government* – The general government expenditure group includes departments whose main responsibility is to provide support services to the Town. This includes Legislative & Policy, the Town Manager's Department, the Finance



Department, the Town Clerk's Department, the Planning & Economic Development Department, the Building & Zoning Department and the Emergency Management Department. This expenditure group represents 4.76% of total budgeted expenditures and will experience a 4.10% increase from the prior year primarily due to an increase in technology upgrades and staff costs.

- *Public Safety* – Public Safety departments, including Police, Fire and Animal Control, include those departments whose main concern is the safety of the citizens of Smithfield. This expenditure group represents 23.69% of total budgeted expenditures and will experience a 0.73% increase from the prior year. The increase in this group is largely driven by increased staff costs in police, fire, and animal control.
- *Public Works* – Departments in our public works group, including public works, highways, street lights, and rubbish & recycling, are mainly concerned with maintenance of publicly owned properties, including roads, sidewalks and drainage. This expenditure group represents 6.31% of total budgeted expenditures and will experience a 13.28% increase from the prior year. The increase in this group is largely driven by increased costs for refuse & recycling collection and tipping/disposal fees at Rhode Island Resource Recovery and Road Resurfacing. The municipal disposal fee at Rhode Island Resource Recovery is set to increase from \$47.00 per ton to \$58.50 per ton beginning on July 1, 2022.
- *Public Health and Assistance* – Public Health and Assistance includes not only the Human Services Department but also outside agencies that assist our residents, such as Well One and Gateway Healthcare. This department represents .03% of the budget and is level funded for the upcoming year.
- *Recreation and Senior Center* – Recreation and Senior Center represent 1.73% of the budget and an increase of 7.48%. The increase is largely driven by staff costs associated with contractual obligations and the increase in the minimum wage rate affecting part-time employees.
- *Libraries* – Libraries represent 1.80% of the budget and an increase of 2.00%. This grouping is made up of the East Smithfield Library and the Greenville Library which are both under the direction of their own individual boards.
- *Education* – This account group is the funding of the Smithfield School Department, which includes the necessary costs for the operations of the school district. The Education budget represents 50.63% of the total general fund budget and an increase of 4.66% from Fiscal Year 2023. The Smithfield School Committee is responsible for expenditures, as prescribed by State law, and has the ability to retain their prior year fund balance for use in future years for any portion of their budget, operation or capital.
- *Miscellaneous* – The miscellaneous expenditure group includes System-wide Municipal Obligations and Town-Aided Programs. This grouping represents 3.75% of total budgeted expenditures and will experience a 3.15% increase from the prior year. The increase in this group is driven by an increased contribution to the Other Post-Employment Benefits trust of \$25,000 and increased purchased service costs.
- *Debt Service* – The debt service group represents principal and interest costs resulting from the Town's long-term borrowing. Debt service represents 5.53% of total budgeted expenditures and will experience a 1.14% increase from the prior year due to the issuance of \$6.618 in RI Infrastructure Bank Funding for the School Energy Enhancement Project.
- *Municipal Capital Improvements* – This group represents town-wide capital improvements which are funded as part of the operating budget. Municipal Capital Improvements represents 1.76% of the total budgeted expenditures and will experience a decrease of 37.77% from the prior year. The decrease brought Municipal Capital Improvements back in-line with annual appropriations to Capital Projects.



Personnel Summary

<i>Position Title</i>	FY 2023		FY 2024	
	#	Salary	#	Salary
Superintendent of Schools	1	161,384	1	175,950
Assistant Superintendent of Schools	1	143,372	1	151,879
Principal - High School	1	145,245	1	148,150
Principal - Middle School	1	143,965	1	146,845
Special Education Director	1	137,399	1	140,147
Town Manager	1	132,000	1	140,000
Principal - Pleasant View Elementary	1	126,154	1	128,677
Principal - LaPerche School	1	122,360	1	124,807
Police Chief	1	114,092	1	119,515
Assistant Principal - Middle School	1	114,400	1	116,688
Principal - Old County Road School	1	113,786	1	116,061
Math Coordinator	1	112,200	1	114,444
Fire Chief	1	110,209	1	113,515
Police Deputy Chief	1	108,453	1	113,333
Director of Financial Operations (School)	1	111,100	1	113,322
Assistant Principal - High School (12 month)	0	0	1	111,911
Public Works Director	1	108,000	1	111,000
Director Buildings & Grounds/Security (School)	1	98,798	1	108,000
Technology Director (School)	1	105,513	1	107,623
Assistant Principal - Pleasant View Elementary	1	99,807	1	101,803
Assistant Principal - High School (10 month)	1	97,850	1	99,807
Chief Financial Officer (Town)	1	95,000	1	97,850
Town Engineer	1	91,775	1	97,282
Captain (Police)	3	95,025	3	In Negotiations
Town Controller	1	89,520	1	92,206
Planning and Economic Director	1	83,506	1	92,000
Teacher - Top Step with Doctorate Degree	1	90,133	0	91,902
Teacher - Top Step with Masters 30 Degree	2	89,566	2.22	91,302
Human Resources Administrator (Town)	1	88,580	1	91,237
Detective Lieutenant (Police)	1	91,134	1	In Negotiations
Teacher - Top Step with Masters Degree	89.5	89,266	86.72	91,002
Tax Assessor	1	87,550	1	90,177
Teacher - Top Step with BA+36	1	88,216	1	89,952
Senior Deputy Fire Chief	1	89,894	1	In Negotiations
Building Official	1	86,994	1	89,604
Teacher - Top Step with BA+15	2	87,466	1	89,202
Teacher - Top Step	79.6	86,766	74.41	88,502
Deputy Fire Chief	4	88,325	4	In Negotiations
Network Administrator (Police)	1	85,323	1	87,883
Lieutenant (Police)	3	87,243	3	In Negotiations
Parks & Recreation Director	1	81,875	1	85,969
Greenville Library Director	1	82,800	1	84,422
Highway & Facility Mgr.	1	83,661	1	83,661
Emergency Management Director	1	82,400	1	83,636
Ice Rink Manager	1	81,100	1	83,533
Detective Sergeant (Police)	1	83,353	1	In Negotiations



<i>Position Title</i>	FY 2023		FY 2024	
	#	Salary	#	Salary
Town Clerk	1	79,825	1	82,220
Accountant (Town)	1	79,750	1	82,143
Captain (Fire)	8	81,724	8	In Negotiations
East Smithfield Library Director	1	76,086	1	80,879
Sergeant (Police)	6	79,461	6	In Negotiations
Athletic Director	1	67,980	1	79,310
Teacher - 9th Step with Masters Degree	3	77,587	3	79,089
Teacher - 9th Step	2	75,087	1	76,589
Assistant Library Director (Greenville)	1	72,000	1	75,712
Detective Patrol (Police)	2	75,571	1	In Negotiations
Lieutenant (Fire)	18	74,293	18	In Negotiations
Teacher - 8th Step with Masters Degree	4	72,730	5	74,134
Information Technology Manager (Town)	1	70,000	1	72,100
Bookkeeper (School)	1	70,500	1	71,910
Patrol Officer	22	71,679	21	In Negotiations
Teacher - 8th Step	0	70,230	1	71,634
Senior Center Director	1	68,826	1	70,890
Human Resource Administrator (School)	1	69,360	1	70,747
Teacher - 7th Step with Masters Degree	1	68,896	3	70,224
Executive Secretary (Police)	1	66,524	1	68,499
Animal Control Warden	1	65,825	1	67,801
Teacher - 7th Step	2	66,396	5	67,724
Senior Mechanic / Shop Foreman	1	65,332	1	67,308
Water Field Observer / Driver / Lead Person	1	65,328	1	67,304
Working Lead Person	2	65,326	1	67,303
Working Lead Person	1	65,327	1	67,303
Executive Assistant to the Town Manager	1	64,890	1	66,837
Data Manager (School)	1	65,280	1	66,586
Private (Fire)	13	66,531	27	In Negotiations
SAFER Private (Fire)	13	66,531	0	In Negotiations
Teacher - 6th Step with Masters Degree	3	65,243	0	66,498
Criminal Case Coordinator	1	64,299	1	66,275
General Mechanic / Welder (Public Works)	1	63,694	1	65,670
Mechanic (Police)	1	62,942	1	64,918
Water Field Assistant / Driver	1	62,713	2	64,481
Payroll Administrator (Police)	1	62,067	1	64,043
Teacher - 6th Step	5	62,743	1	63,998
Technology Technician (School)	2	54,912-61,016	2	56,011-63,256
Children Librarian (Greenville)	1	62,579	1	62,972
Secretary to Superintendent of Schools	1	61,643	1	62,876
Deputy Building Official	1	61,009	1	62,738
Deputy Zoning Official	1	61,009	1	62,738
Assistant Animal Control Warden	1	60,618	1	62,594
Teacher - 5th Step with Masters Degree	1	61,392	5	62,570
Engineering Aide / GIS Specialist	1	65,000	1	62,000
Patrol Officer - 3rd Year	2	61,979	4	In Negotiations
Driver / Equipment Operator	1	59,661	3	61,637
Purchasing Agent	1	59,740	1	61,523
Detective Clerk (Police)	2	59,375	2	61,351
Deputy Tax Assessor	1	59,505	1	61,234
Maintenance (School)	5	52,416-62,754	5	54,267-61,215



Position Title	FY 2023		FY 2024	
	#	Salary	#	Salary
Dispatcher Supervisor (Fire)	1	61,052	1	In Negotiations
Circulation Supervisor/Tech Coordinator (Greenville)	1	57,985	1	60,733
Dispatcher (Police)	3	58,690	3	60,665
Driver / Laborer	9	58,159	9	60,135
Recreation Specialist / Laborer Driver	1	58,159	1	60,135
Recreation / Senior Center / Laborer	2	58,159	2	60,135
Teacher - 5th Step	0.6	58,892	4	60,070
Payroll Coordinator (School)	0	0	1	60,000
Secretary (Fire)	1	59,918	1	In Negotiations
Building / Zoning Secretary	1	57,516	1	59,245
Patrol Officer - 1st Year	2	59,193	2	In Negotiations
Teacher - 4th Step with Masters Degree	4	57,794	3	58,900
Senior Van Driver	1	56,827	1	58,803
Chief Clerk	1	56,466	1	58,195
Administrative Assistant (Public Works)	1	56,466	1	58,195
Deputy Town Clerk	1	56,466	1	58,195
Administrative Clerk (Sewer)	1	55,843	1	57,572
Licensing Coordinator and Clerk	1	55,843	1	57,572
Facility Maintenance / Groundskeeper (Police)	1	55,068	1	57,044
Probationary Private (Fire)	5	56,792	2	In Negotiations
Dispatcher (Fire)	3	56,792	3	In Negotiations
Teacher - 4th Step	3	55,294	7	56,400
Assistant to the Planning and Economic Dir	1	54,636	1	56,215
Senior Center Assistant Director	1	54,226	1	55,955
Engineering Secretary	1	54,225	1	55,954
Secretary to Assistant Superintendent	1	54,645	1	55,738
Patrol Officer - 2nd Year	2	55,453	2	In Negotiations
Teacher - 3rd Step with Masters Degree	7	54,318	2	55,355
Administrative Tax Specialist	1	53,504	1	55,233
Staff Accountant (School)	0	0	1	55,000
Recycling Coordinator	1	54,925	1	54,925
Children's / Young Adult Librarian (East Smithfield)	1	51,724	1	53,774
Library Associate #2 (East Smithfield)	1	50,651	1	53,480
Administrative Clerk (Town Clerk)	1	51,410	1	53,139
Reference Librarian (Greenville)	1	50,232	1	52,962
Teacher - 3rd Step	8	51,818	4	52,855
Teacher - 2nd Step with Masters Degree	1	51,689	0	52,673
Technical Services Librarian (Greenville)	1	48,594	1	51,415
Assistant Manager (Ice Rink)	1	49,821	1	51,316
Teacher - 2nd Step	2	49,189	3.5	50,173
Secretaries (School)	11	38,847-52,564	10	39,433-50,052
Teacher - 1st Step with Masters Degree	1	49,117	3	50,050
Custodian (School)	23	48,194	23	49,878
Technology Librarian (East Smithfield)	1	29,120	1	48,314
Teacher - 1st Step	1	46,617	4.6	47,550
Assistant Manager (Ice Rink)	2	45,700	2	47,071
Private, 2nd Year (Fire)	3	46,673	5	In Negotiations
Probationary Dispatcher (Fire)	0	46,673	1	In Negotiations
Library Manager (East Smithfield)	1	59,626	1	45,674
Assistant Library Director (East Smithfield)	1	41,424	1	41,424



<i>Position Title</i>	FY 2023		FY 2024	
	#	Salary	#	Salary
Meal Site Manager	1	35,763	1	37,492
Library Associate #1 (East Smithfield)	1	35,563	PT	36,473
Library Assistant (Greenville)	1	30,149	1	35,280
Paraprofessionals	40	29,425-33,465	44	30,002-34,310
Custodian (Town)	PT	30,000	PT	30,000
Human Services Assistant	PT	9,800	PT	9,800
Inspector (part-time)	hourly - variable hours		hourly - variable hours	
Inspector (part-time)	hourly - variable hours		hourly - variable hours	
Young Adult Librarian (Greenville)	1	31,000	0	0



FUND SUMMARIES



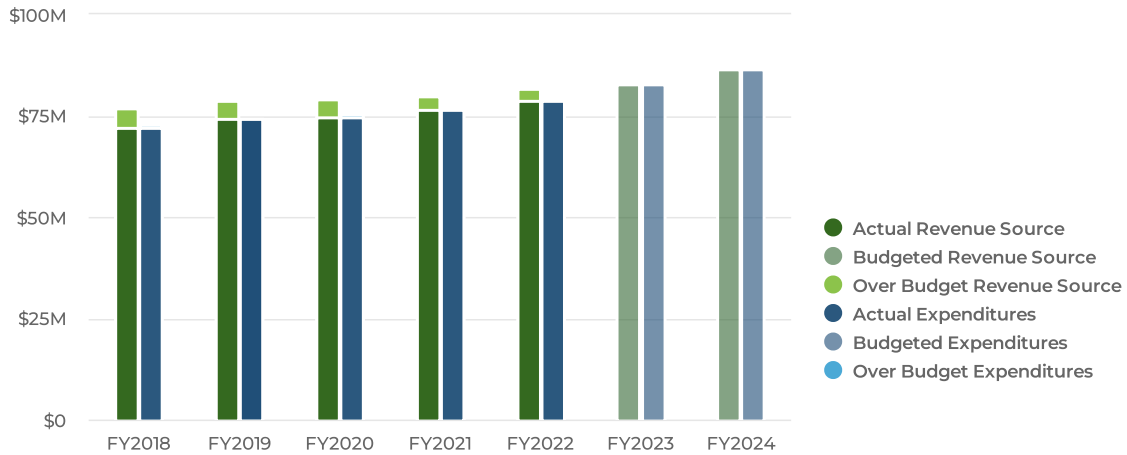


General Fund

The General Fund is the general operating fund of the Town. It is used to account for all unrestricted resources, except those required to be accounted for in another fund. It accounts for all activities in relation to the normal recurring operations of the Town. These activities are funded principally by property taxes, intergovernmental grants/entitlements and user fees.

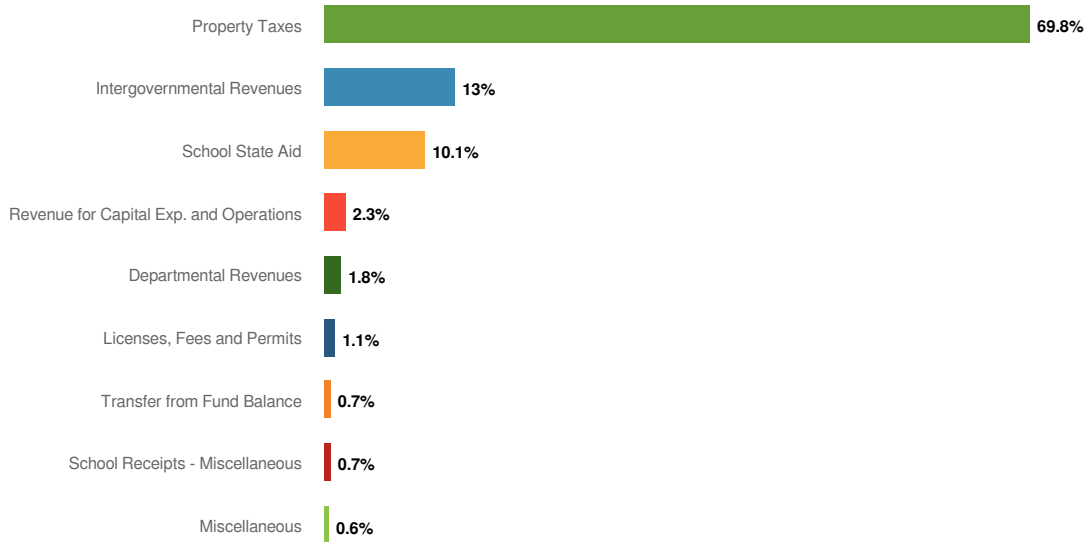
Summary

Town of Smithfield is projecting \$86.62M of revenue in FY2024, which represents a 4.4% increase over the prior year. Budgeted expenditures are projected to increase by 4.4% or \$3.64M to \$86.62M in FY2024.

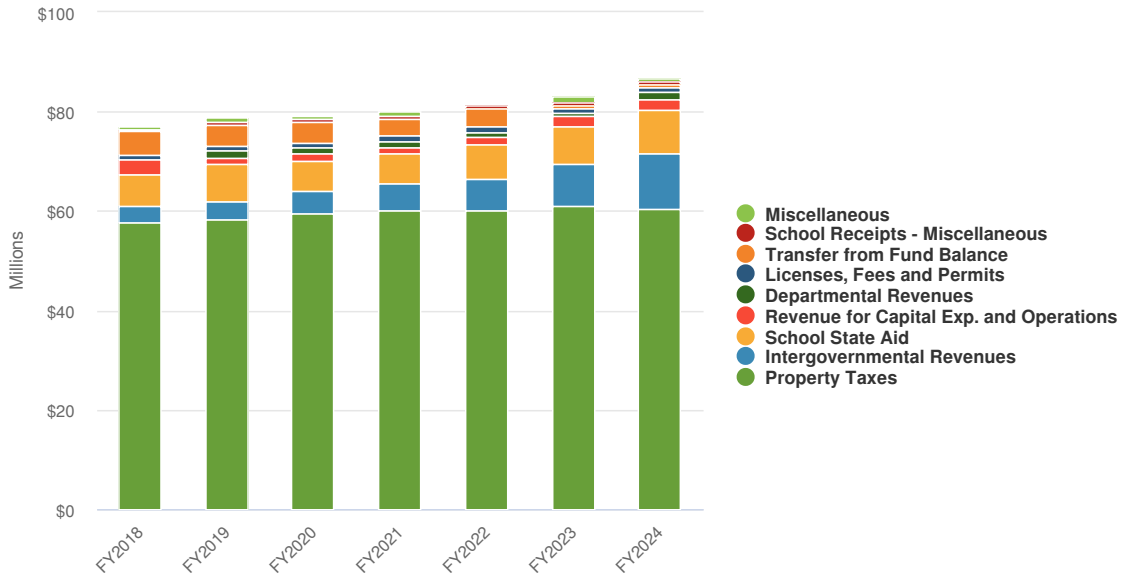


Revenues by Source

Projected 2024 Revenues by Source



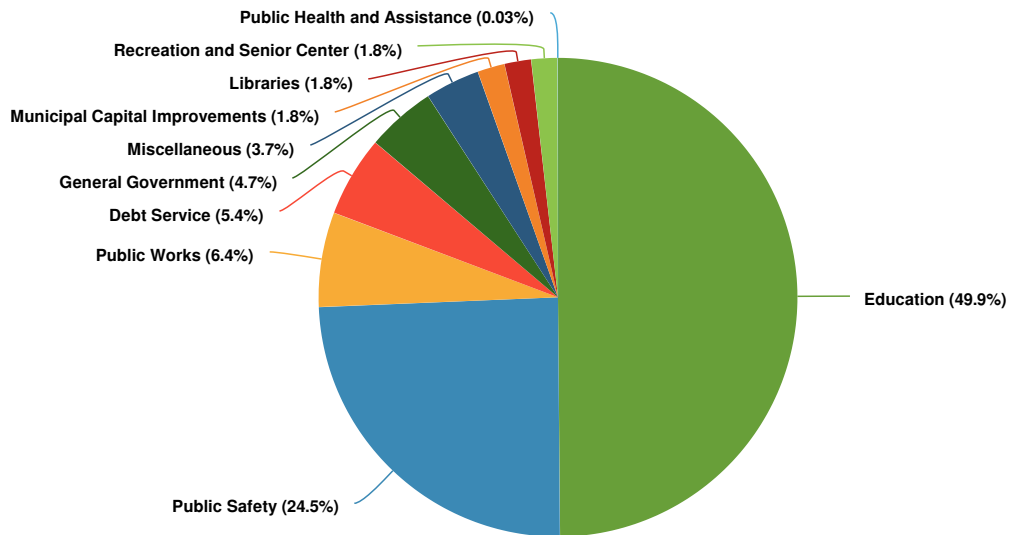
Budgeted and Historical 2024 Revenues by Source



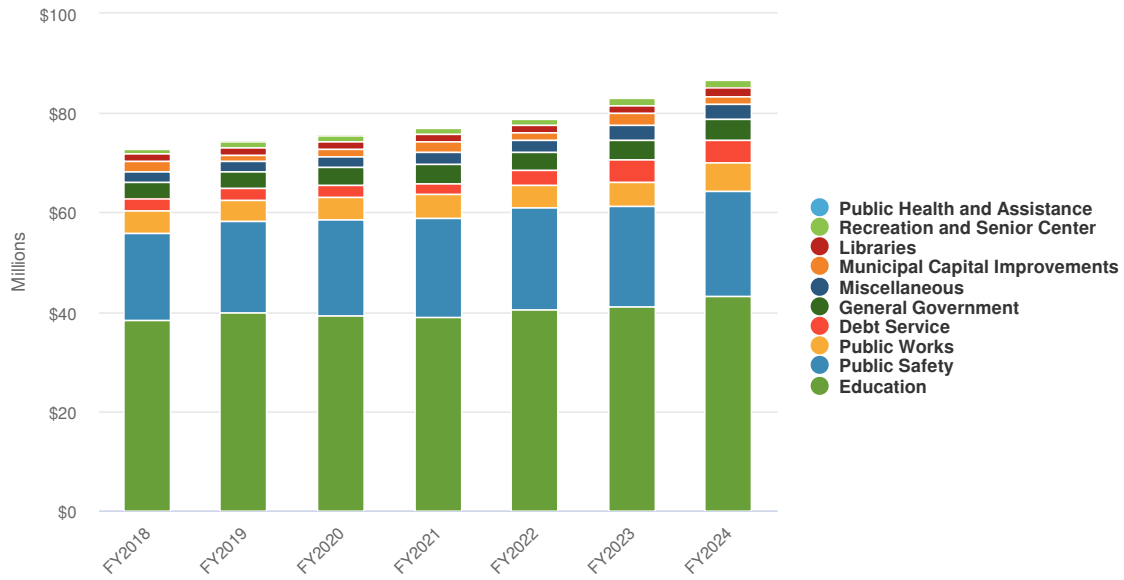
Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$60,033,868	\$60,202,797	\$61,098,009	\$60,421,959	-1.1%
Intergovernmental Revenues	\$5,377,369	\$6,139,897	\$8,464,033	\$11,240,764	32.8%
School State Aid	\$6,089,786	\$6,966,851	\$7,460,599	\$8,742,214	17.2%
Licenses, Fees and Permits	\$1,032,571	\$1,024,310	\$915,000	\$975,000	6.6%
Departmental Revenues	\$1,264,195	\$1,040,974	\$529,475	\$1,568,999	196.3%
Miscellaneous	\$998,912	\$457,009	\$1,170,975	\$505,000	-56.9%
School Receipts - Miscellaneous	\$457,841	\$601,843	\$607,179	\$586,548	-3.4%
Transfer from Fund Balance	\$3,533,001	\$3,716,297	\$600,000	\$600,000	0%
Revenue for Capital Exp. and Operations	\$1,315,707	\$1,531,897	\$2,140,885	\$1,983,498	-7.4%
Total Revenue Source:	\$80,103,250	\$81,681,876	\$82,986,155	\$86,623,982	4.4%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

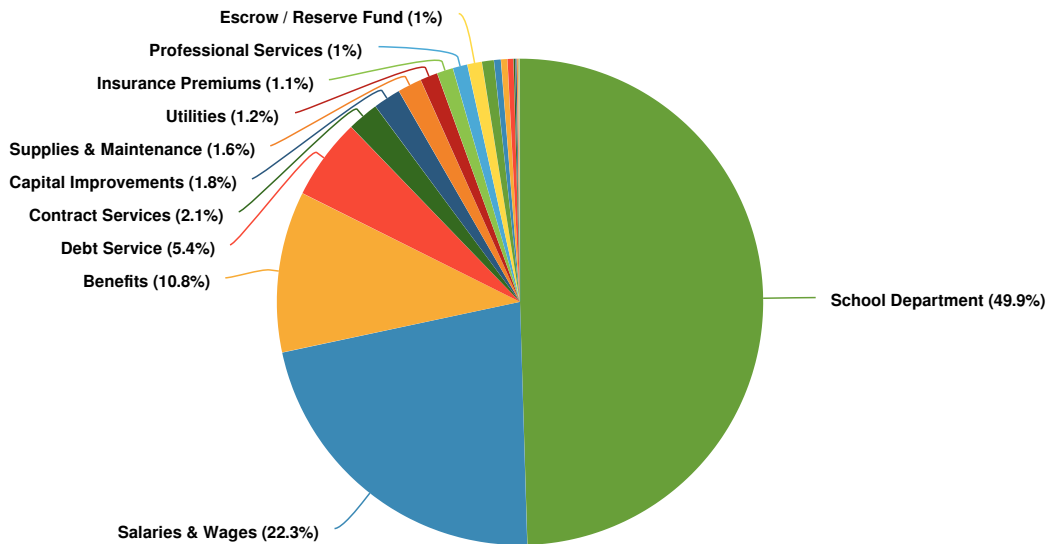


Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government	\$3,677,007	\$3,586,510	\$3,894,154	\$4,056,998	4.2%
Public Safety	\$19,694,140	\$20,596,990	\$20,043,318	\$21,206,105	5.8%
Public Works	\$4,823,883	\$4,618,687	\$4,744,908	\$5,541,854	16.8%
Public Health and Assistance	\$14,522	\$14,500	\$25,325	\$25,325	0%
Recreation and Senior Center	\$1,129,210	\$1,222,941	\$1,373,426	\$1,522,581	10.9%
Libraries	\$1,454,008	\$1,471,571	\$1,501,002	\$1,552,709	3.4%
Education	\$39,085,801	\$40,418,021	\$41,224,800	\$43,200,372	4.8%
Miscellaneous	\$2,532,056	\$2,568,534	\$3,100,500	\$3,198,151	3.1%
Debt Service	\$2,360,750	\$2,979,560	\$4,664,100	\$4,717,388	1.1%
Municipal Capital Improvements	\$2,213,339	\$1,393,032	\$2,414,622	\$1,602,499	-33.6%
Total Expenditures:	\$76,984,716	\$78,870,347	\$82,986,155	\$86,623,982	4.4%

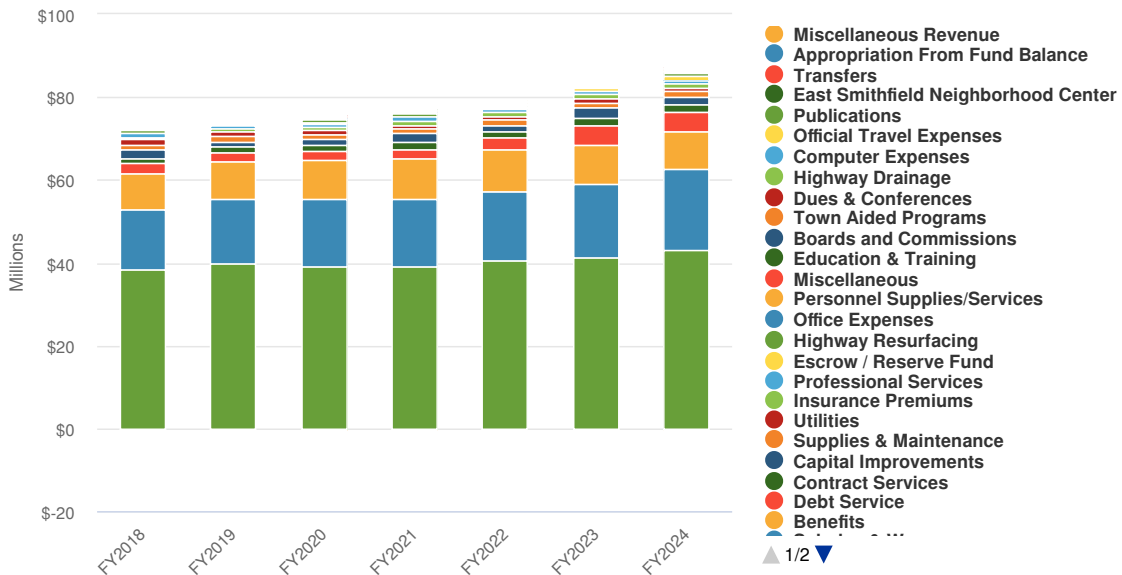


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$16,250,037	\$16,848,129	\$17,715,188	\$19,305,796	9%



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Benefits	\$9,811,102	\$10,054,729	\$9,648,207	\$9,348,458	-3.1%
Personnel Supplies/Services	\$260,851	\$279,484	\$299,300	\$364,100	21.7%
Contract Services	\$1,534,941	\$1,587,126	\$1,703,500	\$1,814,843	6.5%
Supplies & Maintenance	\$1,121,561	\$1,395,125	\$1,343,042	\$1,401,899	4.4%
Boards and Commissions	\$55,256	\$25,784	\$34,105	\$79,255	132.4%
East Smithfield Neighborhood Center	\$11,343	\$0	\$0	\$0	0%
School Department	\$39,085,801	\$40,418,021	\$41,224,800	\$43,200,372	4.8%
Utilities	\$1,017,759	\$839,919	\$1,048,826	\$1,013,348	-3.4%
Publications	\$4,056	\$3,344	\$5,700	\$5,800	1.8%
Official Travel Expenses	\$14,045	\$9,774	\$19,200	\$20,840	8.5%
Highway Drainage	\$71,679	\$28,735	\$60,000	\$30,000	-50%
Highway Resurfacing	\$498,167	\$382,559	\$0	\$700,750	N/A
Office Expenses	\$403,672	\$407,938	\$388,594	\$401,990	3.4%
Computer Expenses	\$18,093	\$18,212	\$14,600	\$26,000	78.1%
Escrow / Reserve Fund	\$258,088	\$277,375	\$815,000	\$840,000	3.1%
Insurance Premiums	\$875,973	\$892,292	\$917,500	\$938,063	2.2%
Education & Training	\$128,444	\$129,882	\$126,150	\$105,150	-16.6%
Dues & Conferences	\$27,001	\$35,388	\$37,960	\$39,030	2.8%
Professional Services	\$976,287	\$851,256	\$776,500	\$856,494	10.3%
Capital Improvements	\$2,172,008	\$1,360,811	\$2,414,622	\$1,602,499	-33.6%
Town Aided Programs	\$59,550	\$60,350	\$61,350	\$63,850	4.1%
Miscellaneous	\$257,001	\$277,456	\$226,698	\$349,524	54.2%
Debt Service	\$2,356,038	\$2,977,324	\$4,664,100	\$4,717,388	1.1%
Transfers	\$5,762	\$2,236	\$0	\$0	0%
Appropriation From Fund Balance	\$0	\$15,757	-\$182,135	-\$209,935	15.3%
Miscellaneous Revenue	-\$289,799	-\$308,658	-\$376,652	-\$391,532	4%
Total Expense Objects:	\$76,984,716	\$78,870,347	\$82,986,155	\$86,623,982	4.4%



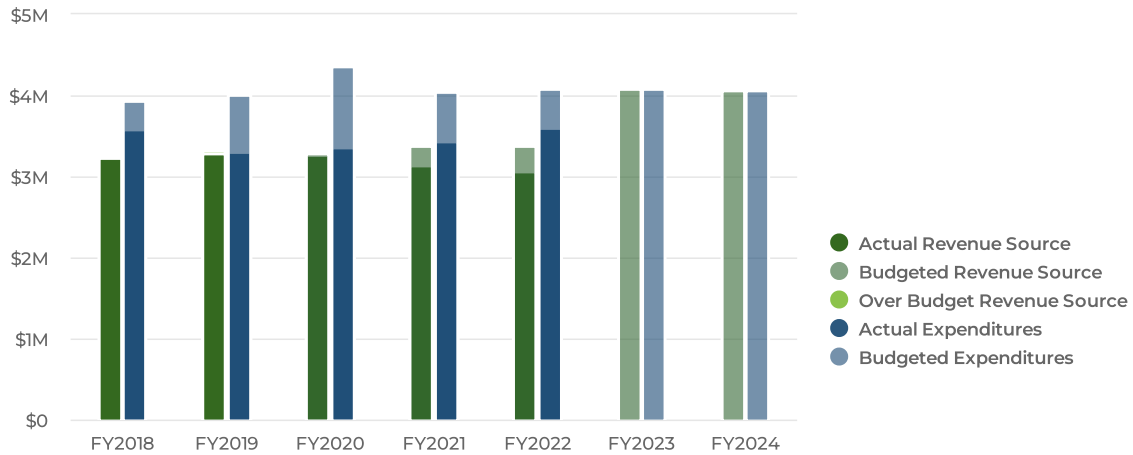


Smithfield Sewer Authority

The Sewer Enterprise Fund was established to support the costs associated with the sewer collection system in the Town of Smithfield. Fund revenues are primarily generated through user fees charged to residents and businesses who utilize town sewer services. The fund is self-supportive; fees generated must be sufficient to cover the costs of the enterprise fund, and cannot be used for any other purpose.

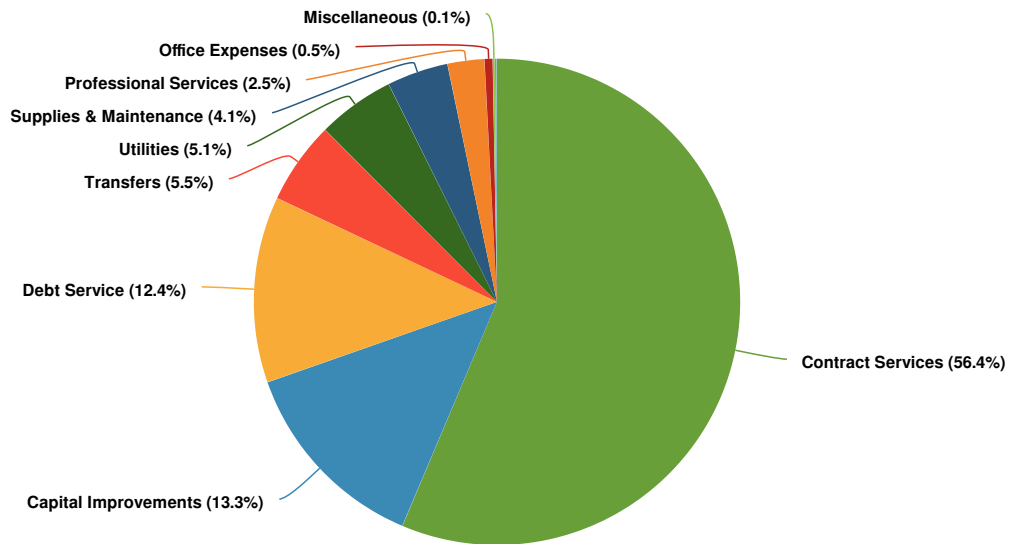
Summary

Town of Smithfield is projecting \$4.08M of revenue in FY2024, which represents a 0.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.2% or \$7.18K to \$4.08M in FY2024.



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$1,125	\$1,250	\$5,000	\$5,000	0%
Benefits	\$0	\$0	\$383	\$383	0%
Contract Services	\$2,022,019	\$2,079,453	\$2,105,750	\$2,300,000	9.2%
Supplies & Maintenance	\$100,354	\$184,024	\$161,000	\$166,000	3.1%
Utilities	\$183,636	\$203,213	\$200,000	\$210,000	5%
Office Expenses	\$17,834	\$5,937	\$22,000	\$22,000	0%
Professional Services	\$100,234	\$66,622	\$90,000	\$100,000	11.1%
Capital Improvements	\$0	\$0	\$700,000	\$541,000	-22.7%
Town Aided Programs	\$699,189	\$702,809	\$0	\$0	0%
Miscellaneous	-\$22,518	\$6,138	\$5,500	\$6,000	9.1%
Debt Service	\$145,132	\$141,118	\$579,745	\$505,231	-12.9%
Transfers	\$205,725	\$213,819	\$217,513	\$224,097	3%
Total Expense Objects:	\$3,452,730	\$3,604,381	\$4,086,891	\$4,079,711	-0.2%

Revenues by Source

Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Smithfield Sewer Authority					
Transfer In - Sewer	\$0	\$0	\$0	\$106,620	N/A
Miscellaneous Revenue	\$39,644	\$32,522	\$800,000	\$100,000	-87.5%
User Charges	\$2,974,551	\$2,915,577	\$3,161,891	\$3,808,091	20.4%
Interest Sewer Usage Billings	\$40,061	\$39,783	\$0	\$0	0%
Application Fees - Usage	\$22,400	\$11,395	\$35,000	\$20,000	-42.9%
Permits - Usage	\$1,450	\$590	\$0	\$0	0%
Septic Disposal Revenue	\$1	\$1	\$0	\$0	0%
Interest Peach Blossom Assmt	\$202	\$416	\$0	\$0	0%
Assmt Rev Peach Blossom	\$3,453	\$3,450	\$0	\$0	0%
Maplecrest Assessment Interest	\$7,329	\$3,951	\$0	\$0	0%
Maplecrest Assessment Revenue	\$50,047	\$50,047	\$0	\$0	0%
Kimberly Ann Assmt Interest	\$1,913	\$654	\$0	\$0	0%
Kimberly Ann Assmt Principal	\$8,300	\$8,300	\$0	\$0	0%
Invest Interest Usage Washington Trust	\$5,903	\$2,621	\$90,000	\$45,000	-50%
Interest Assessment Investment	\$2,120	\$0	\$0	\$0	0%
Total Smithfield Sewer Authority:	\$3,157,375	\$3,069,308	\$4,086,891	\$4,079,711	-0.2%
Total Revenue Source:	\$3,157,375	\$3,069,308	\$4,086,891	\$4,079,711	-0.2%



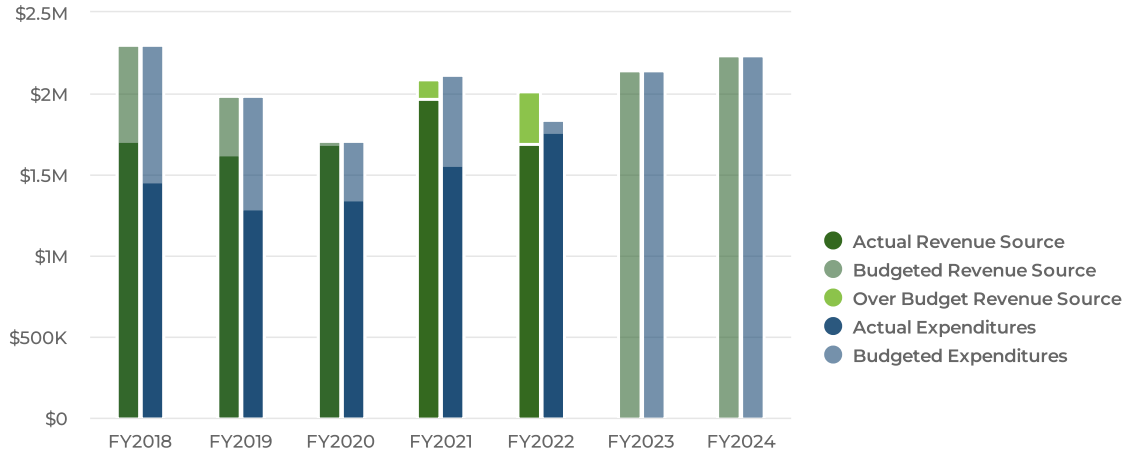


Smithfield Water Department

The Water Enterprise Fund was established to support the costs associated with the water distribution system in the Town of Smithfield. Fund revenues are primarily generated through user fees charged to residents and businesses who utilize Smithfield Water Supply services. The fund is self-supportive; fees generated must be sufficient to cover the costs of the enterprise fund, and cannot be used for any other purpose.

Summary

Town of Smithfield is projecting \$2.24M of revenue in FY2024, which represents a 4.2% increase over the prior year. Budgeted expenditures are projected to increase by 4.2% or \$89.57K to \$2.24M in FY2024.



Revenues by Source

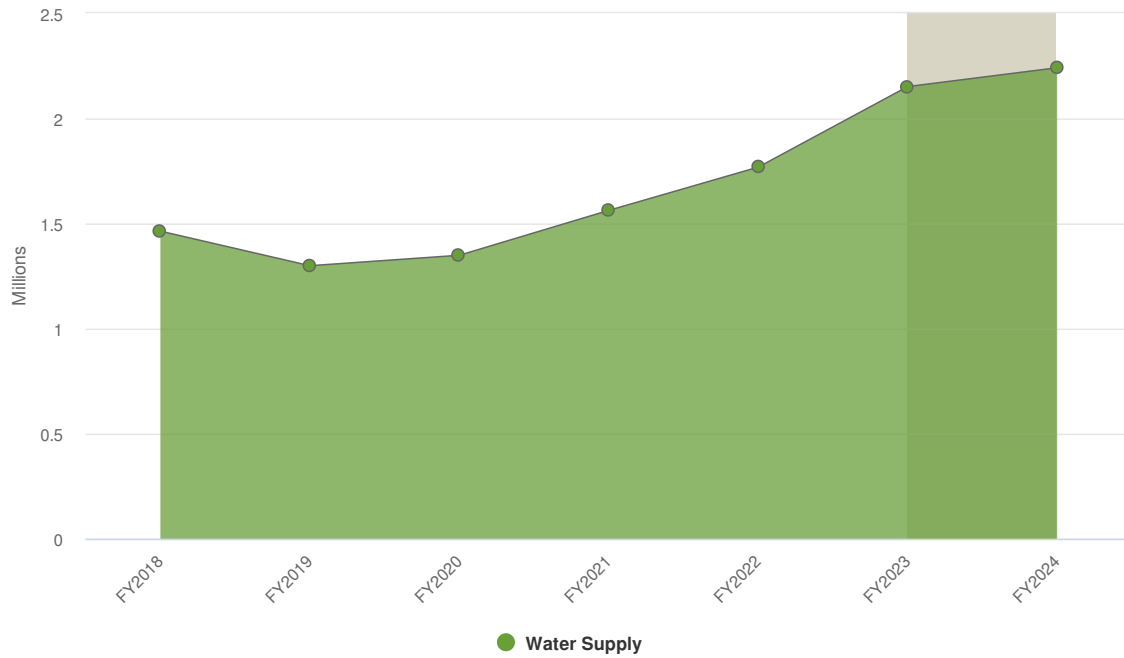
Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Miscellaneous					
Investment Interest Washington Trust	\$13	\$13	\$3,811	\$3,811	0%
Total Miscellaneous:	\$13	\$13	\$3,811	\$3,811	0%
Smithfield Water Supply Board					
Water Charges	\$1,819,096	\$1,692,388	\$1,782,118	\$1,903,055	6.8%
Hydrant Revenue	\$77,400	\$76,000	\$75,000	\$76,133	1.5%
Unbilled Water Revenue	\$26,225	\$60,256	\$0	\$0	0%
Miscellaneous Revenue	\$46,410	\$48,102	\$142,425	\$172,499	21.1%
Interest Water Billings	\$7,810	\$7,725	\$3,000	\$5,178	72.6%
Water Improvement Fund	\$117,094	\$132,204	\$145,000	\$80,249	-44.7%
Total Smithfield Water Supply Board:	\$2,094,035	\$2,016,674	\$2,147,543	\$2,237,114	4.2%



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Revenue Source:	\$2,094,047	\$2,016,687	\$2,151,354	\$2,240,925	4.2%

Expenditures by Fund

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

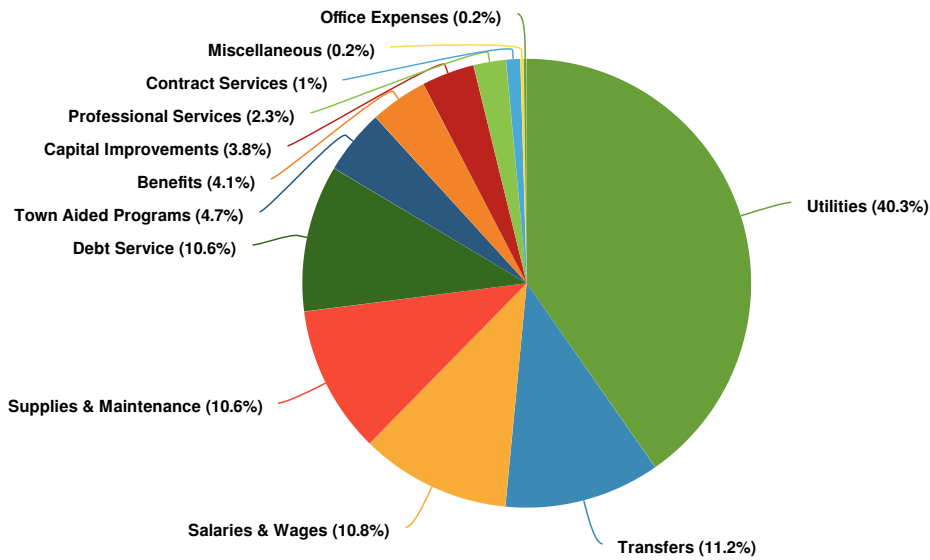
Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water Supply					
Salaries & Wages	\$125,777	\$162,593	\$172,406	\$242,094	40.4%
Benefits	\$72,960	\$75,104	\$73,586	\$92,850	26.2%
Contract Services	\$13,361	\$27,967	\$21,700	\$22,785	5%
Supplies & Maintenance	\$77,290	\$106,222	\$227,000	\$238,350	5%
Utilities	\$834,042	\$842,124	\$860,000	\$903,000	5%
Office Expenses	\$2,829	\$4,027	\$4,700	\$4,935	5%
Professional Services	\$42,518	\$194,417	\$50,000	\$52,500	5%
Capital Improvements	\$31,354	\$0	\$305,000	\$85,000	-72.1%
Town Aided Programs	\$101,435	\$105,453	\$105,000	\$105,000	0%
Miscellaneous	\$4,267	\$6,787	\$5,000	\$5,250	5%
Debt Service	\$30,276	\$10,795	\$90,000	\$237,219	163.6%
Transfers	\$226,142	\$232,584	\$236,962	\$251,942	6.3%



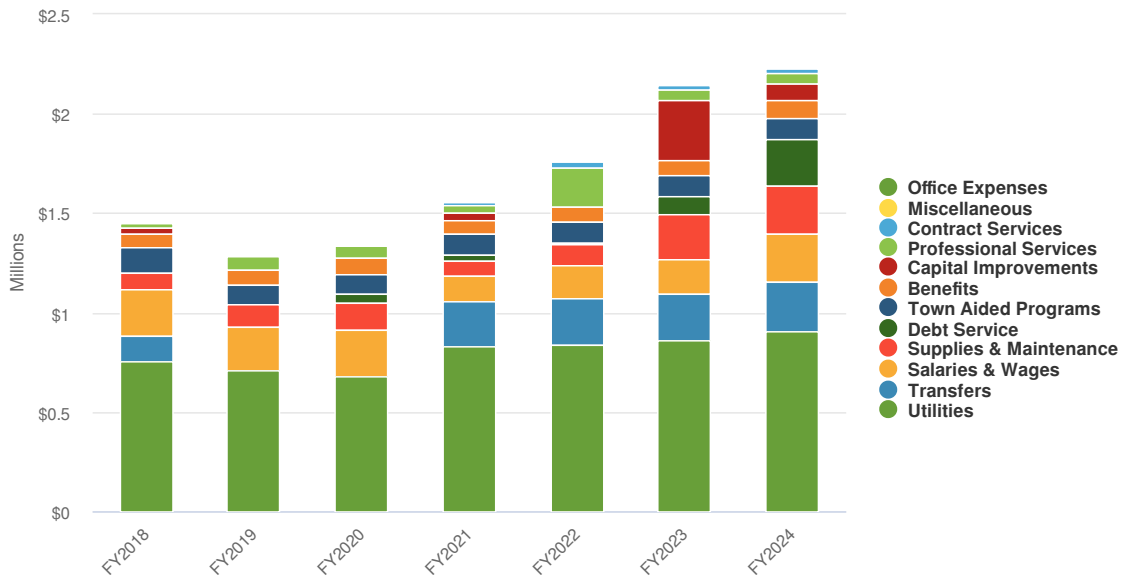
Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Water Supply:	\$1,562,251	\$1,768,072	\$2,151,354	\$2,240,925	4.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



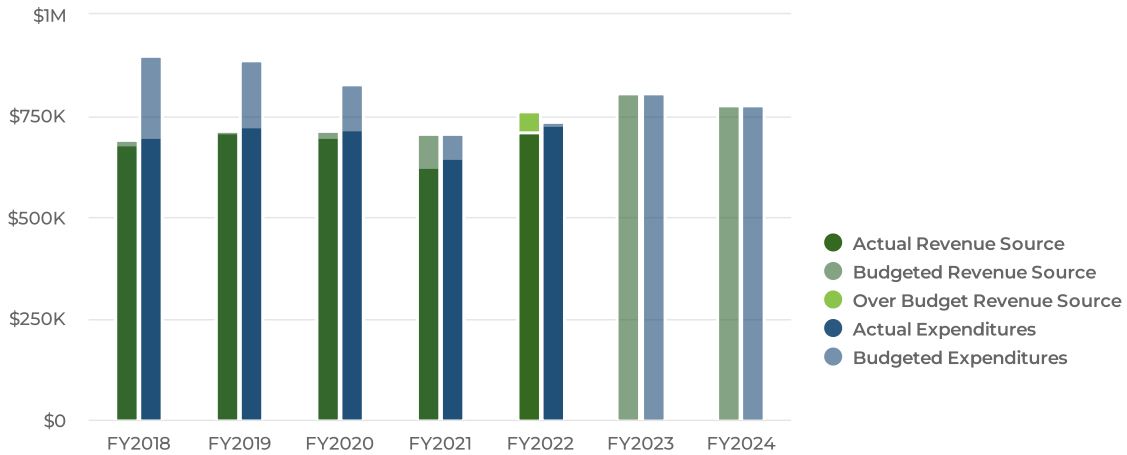


Smithfield Ice Rink

The Ice Rink Enterprise Fund was established to support the costs associated with the operation of the municipal ice rink in the Town of Smithfield. Revenues raised from these sources can only be used to support expenses and activities associated with the operation of the ice rink. The fund is self-supportive; fees generated must be sufficient to cover the costs of the enterprise fund, and cannot be used for any other purpose.

Summary

Town of Smithfield is projecting \$778.19K of revenue in FY2024, which represents a 3.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.5% or \$28.22K to \$778.19K in FY2024.



Revenues by Source

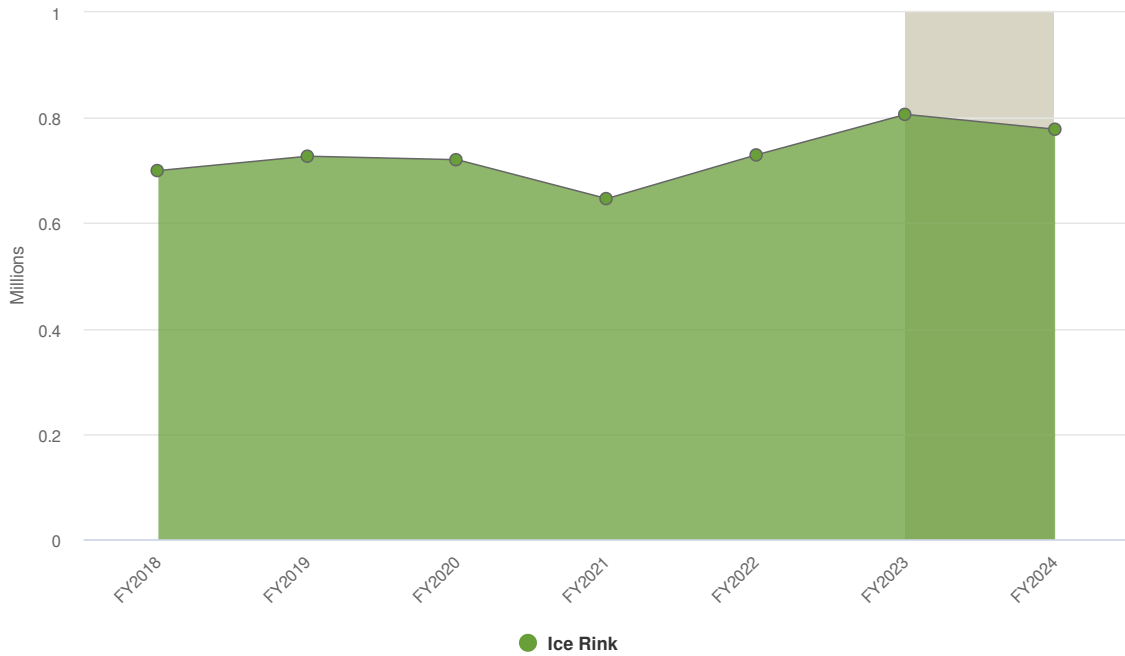
Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Miscellaneous					
Miscellaneous Revenue	\$36,082	\$16,326	\$4,125	\$4,125	0%
Ice Rink Interest Earned Wash Trust	\$928	\$930	\$1,500	\$1,500	0%
Total Miscellaneous:	\$37,010	\$17,256	\$5,625	\$5,625	0%
Smithfield Ice Rink					
Ice Rental Payments	\$431,014	\$566,095	\$528,953	\$528,953	0%
Public Skating	\$45,542	\$34,449	\$30,073	\$31,251	3.9%
Hourly Rental	\$97,379	\$101,999	\$135,315	\$132,313	-2.2%
RIIL Ticket Sales	\$0	\$21,965	\$16,000	\$16,000	0%
Pro Shop	\$335	\$3,612	\$7,500	\$7,500	0%
Concession Lease	\$1,835	\$2,250	\$7,500	\$9,000	20%
Advertising Revenue	\$13,250	\$13,950	\$18,950	\$16,550	-12.7%
Conference Room Rental	\$0	\$0	\$500	\$0	-100%



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Vending/Video Games	\$62	\$757	\$1,000	\$1,000	0%
Capital Reserve Fund/Surplus			\$55,000	\$30,000	-45.5%
Total Smithfield Ice Rink:	\$589,417	\$745,077	\$800,791	\$772,567	-3.5%
Total Revenue Source:	\$626,426	\$762,333	\$806,416	\$778,192	-3.5%

Expenditures by Fund

Budgeted and Historical 2024 Expenditures by Fund



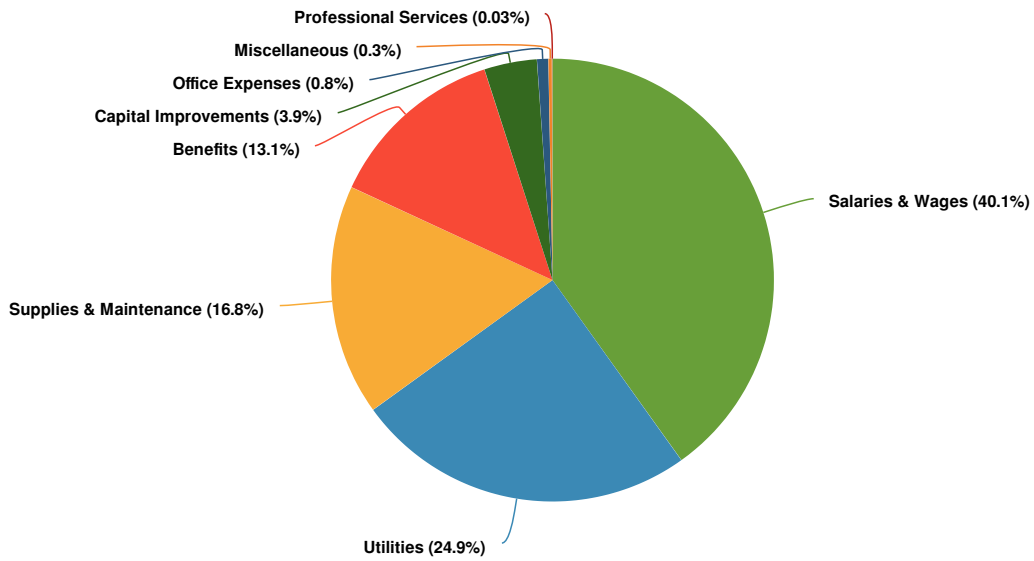
Grey background indicates budgeted figures.

Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Ice Rink					
Salaries & Wages	\$205,932	\$214,769	\$305,545	\$312,215	2.2%
Benefits	\$85,603	\$91,546	\$112,026	\$102,132	-8.8%
Supplies & Maintenance	\$82,580	\$113,456	\$154,000	\$131,095	-14.9%
Utilities	\$139,179	\$130,976	\$171,095	\$194,000	13.4%
Office Expenses	\$4,642	\$4,566	\$7,000	\$6,500	-7.1%
Professional Services	\$175	\$175	\$250	\$250	0%
Capital Improvements	\$1,900	\$0	\$55,000	\$30,000	-45.5%
Town Aided Programs	\$126,357	\$170,926	\$0	\$0	0%
Miscellaneous	\$160	\$3,031	\$1,500	\$2,000	33.3%
Total Ice Rink:	\$646,527	\$729,444	\$806,416	\$778,192	-3.5%

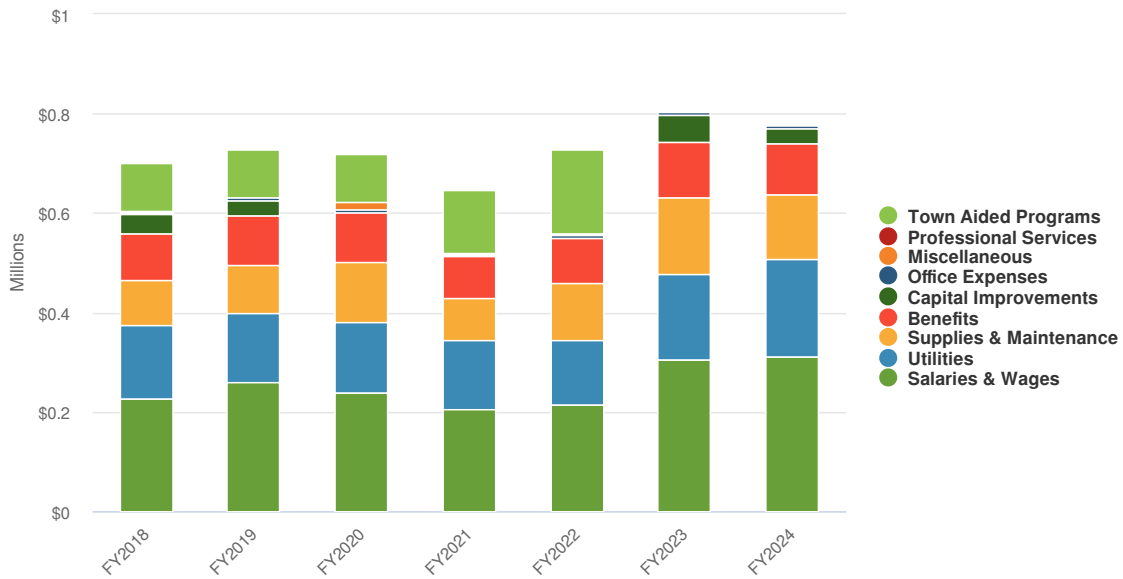


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



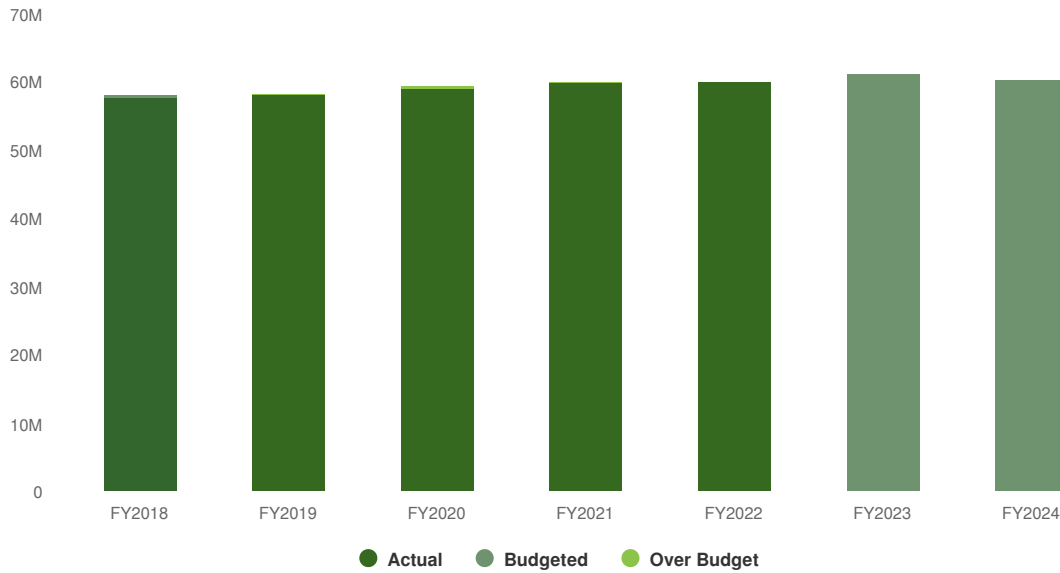
FUNDING SOURCES



Property Taxes Summary

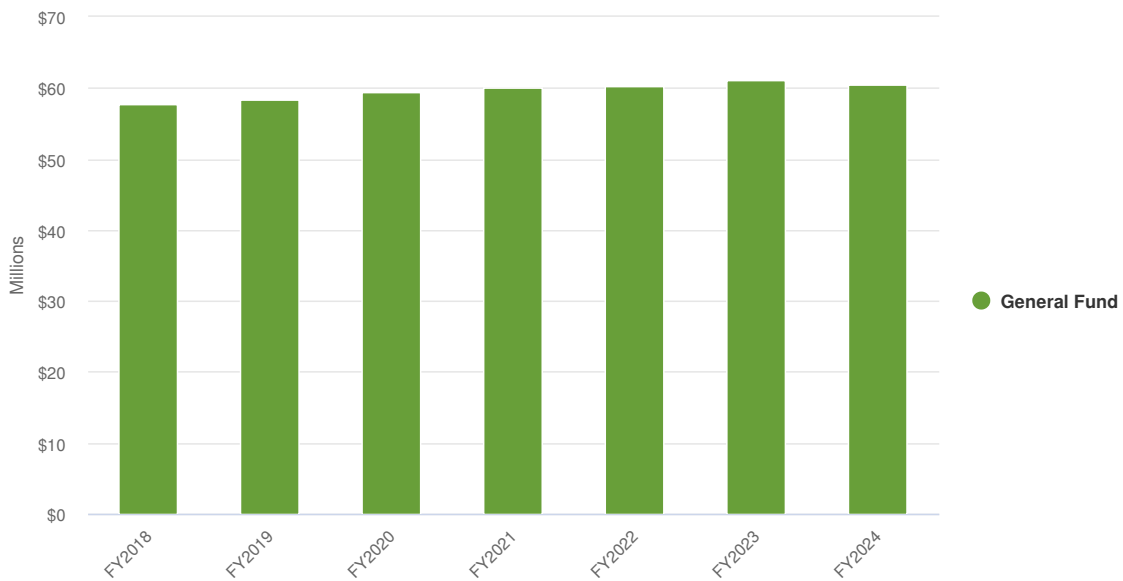
\$60,421,959 **-\$676,050**
 (-1.11% vs. prior year)

Property Taxes Proposed and Historical Budget vs. Actual



Revenue by Fund

Budgeted and Historical 2024 Tax Revenue



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund					
Property Taxes	\$60,033,868	\$60,202,797	\$61,098,009	\$60,421,959	-1.1%
Total General Fund:	\$60,033,868	\$60,202,797	\$61,098,009	\$60,421,959	-1.1%



TAX RATE DISCLOSURE

Current Year - Adopted

	Gross Assessed Valuation	Exemptions	Net Assessed Valuation
Residential - Real Estate	2,059,253,242	(5,547,575)	2,053,705,667
Commercial - Real Estate	841,028,257	(23,279,470)	817,748,787
Real Estate - Frozen (Market Value)	658,432,600	(26,140,113)	632,292,487
Tangible Property	180,639,411	(27,499,062)	153,140,349

Tax Levy	Proposed Tax Rate	Prior Year Tax Rate	Increase \$	Increase %
Residential - Real Estate	28,300,064	13.78	0.42	3.14%
Commercial - Real Estate	15,772,636	19.29	0.59	3.14%
Real Estate - Frozen	7,200,655			
Tangible Property	9,148,604	59.74	0.00	0.00%
	60,421,959			

Tax Levies	
Proposed Year Tax Levy	60,421,959
Prior Year Tax Levy	58,247,230
Levy Increase - Amount	2,174,729
Levy Increase - %	3.73%

Budget Expenses	
GROSS Budget	\$ 86,623,982
TOTAL Non-Tax Revenues	26,202,023
NET Budget (Tax Levy)	\$ 60,421,959



TAX RATE INFORMATION SUMMARY

		Real Estate	Percent	Real Estate	Percent	Levy
		Tax Rate	Rate	Tax Rate	Rate	Total
		Residential	Change	Commercial	Change	Tax
FY 2024		\$13.78	3.14%	\$19.29	3.14%	\$60,421,959
FY 2023	Revaluation	13.36	-22.01%	18.70	0.00%	60,898,009
FY 2022		17.13	1.90%	18.70	1.91%	60,045,093
FY 2021		16.81	0.00%	18.35	0.00%	59,670,761
FY 2020	Revaluation	16.81	-4.27%	18.35	-0.27%	59,752,045
FY 2019		17.56	0.00%	18.40	0.00%	58,146,492
FY 2018		17.56	4.96%	18.40	4.96%	58,127,981
FY 2017	Revaluation	16.73	-4.78%	17.53	-	56,132,554
FY 2016		17.57	2.57%			55,094,768
FY 2015		17.13	-2.23%			53,767,983
FY 2014	Revaluation (1)	17.52	1.63%			51,713,919
FY 2013		16.02	1.07%			50,485,821
FY 2012		15.85	1.67%			49,357,184
FY 2011	Revaluation	15.59	11.52% (2)			48,233,106
FY 2010		13.98	2.19%			46,156,583
FY 2009		13.68	3.40%			44,064,149
FY 2008	Revaluation	13.23	5.19%			41,966,249
FY 2007		15.40	4.90%			39,873,408
FY 2006		14.68	5.23%			37,721,249
FY 2005	Revaluation	13.95	5.50%			35,369,460
FY 2004		21.40	8.74%			33,020,550
FY 2003		19.68	5.47%			32,372,871
FY 2002	Revaluation	18.66	0.00%			29,800,739
FY 2001		22.40	0.00%			27,891,542
FY 2000		22.40	9.75%			27,754,385
FY 1998		19.90	0.00%			25,521,694

1) Percentage increase is calculated using the revaluation adjusted rate.

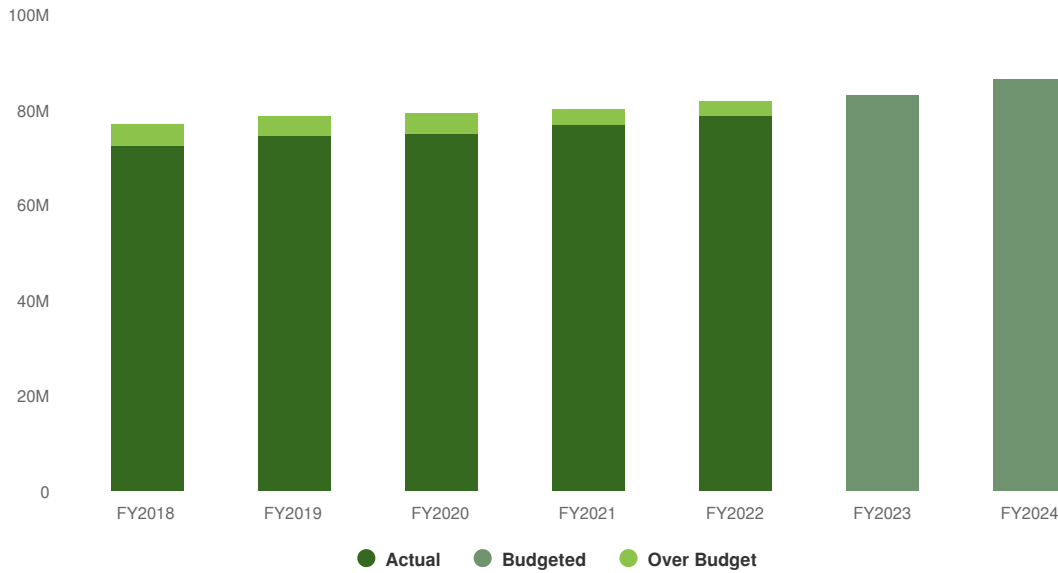
2) Percentage is based on rate increase, actual tax increase was a 4.5% increase due to revaluation.



General Fund Revenues Summary

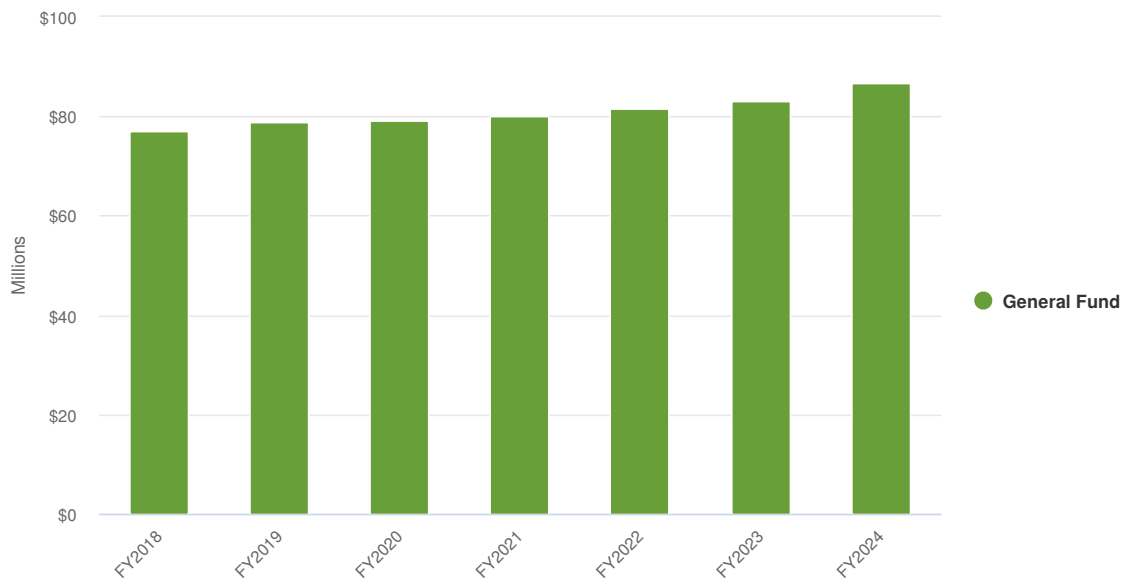
\$86,623,982 **\$3,637,827**
 (4.38% vs. prior year)

General Fund Revenues Proposed and Historical Budget vs. Actual



Revenue by Fund

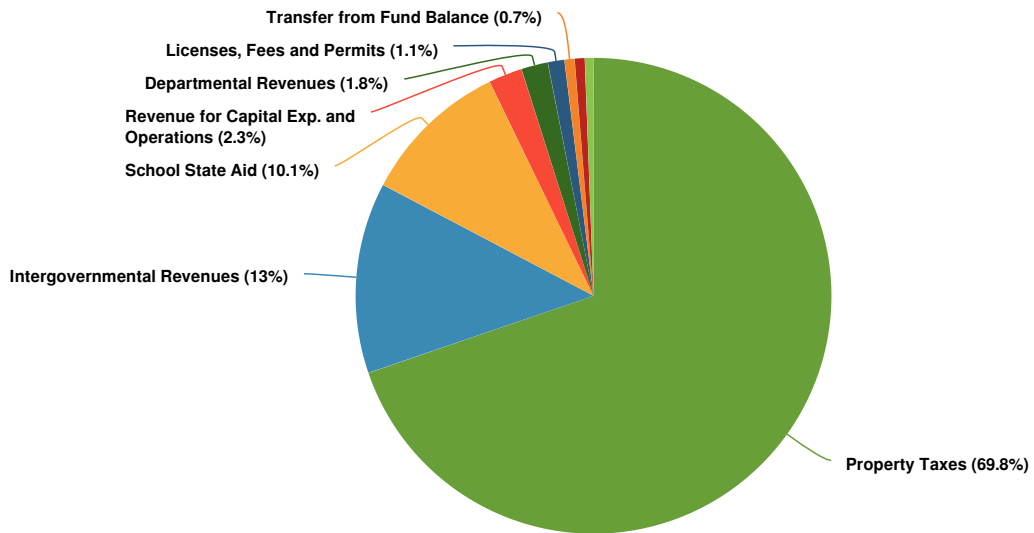
Budgeted and Historical 2024 Revenue by Fund



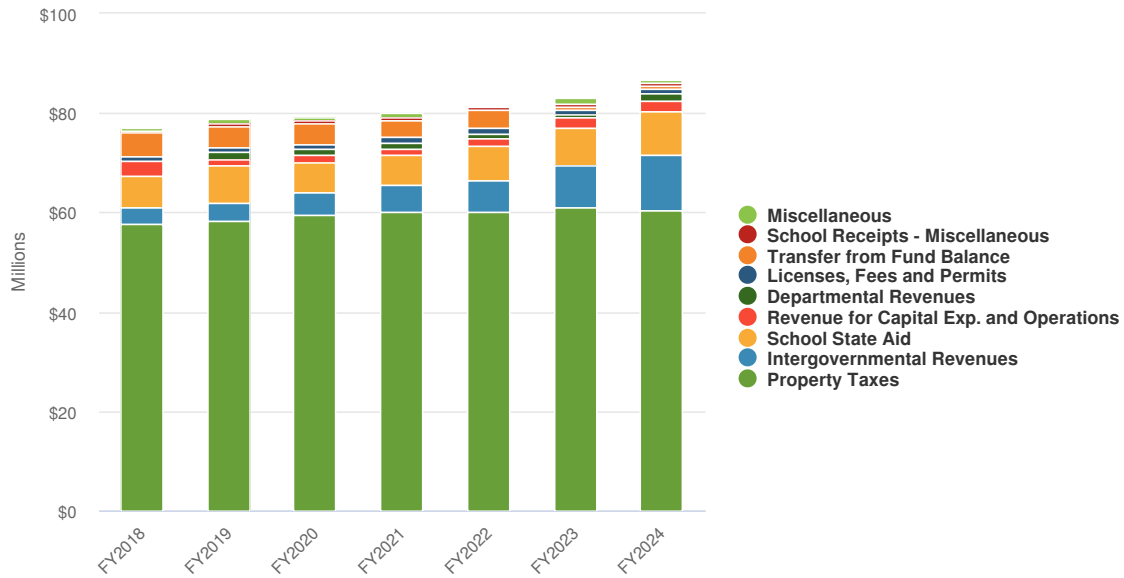
Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
General Fund					
Property Taxes	\$60,033,868	\$60,202,797	\$61,098,009	\$60,421,959	-1.1%
Intergovernmental Revenues	\$5,377,369	\$6,139,897	\$8,464,033	\$11,240,764	32.8%
School State Aid	\$6,089,786	\$6,966,851	\$7,460,599	\$8,742,214	17.2%
Licenses, Fees and Permits	\$1,032,571	\$1,024,310	\$915,000	\$975,000	6.6%
Departmental Revenues	\$1,264,195	\$1,040,974	\$529,475	\$1,568,999	196.3%
Miscellaneous	\$998,912	\$457,009	\$1,170,975	\$505,000	-56.9%
School Receipts - Miscellaneous	\$457,841	\$601,843	\$607,179	\$586,548	-3.4%
Transfer from Fund Balance	\$3,533,001	\$3,716,297	\$600,000	\$600,000	0%
Revenue for Capital Exp. and Operations	\$1,315,707	\$1,531,897	\$2,140,885	\$1,983,498	-7.4%
Total General Fund:	\$80,103,250	\$81,681,876	\$82,986,155	\$86,623,982	4.4%

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes					
Taxes 2011	\$1,311	\$566	\$0	\$0	0%
Taxes 2012	\$1,919	\$885	\$0	\$0	0%
Taxes 2013	\$4,457	\$739	\$0	\$0	0%
Taxes 2014	\$8,710	\$513	\$0	\$0	0%
Taxes 2015	\$8,713	\$4,618	\$0	\$0	0%
Taxes 2016	\$11,085	\$8,797	\$0	\$0	0%
Taxes 2017	\$15,572	\$4,524	\$0	\$0	0%
Taxes 2018	\$124,489	\$4,087	\$0	\$0	0%
Taxes 2019	\$3,164,412	\$26,254	\$0	\$0	0%
Taxes 2020	\$56,691,217	\$1,845,626	\$0	\$0	0%
Taxes 2021	\$0	\$58,301,792	\$0	\$0	0%
Taxes 2022			\$61,098,009	\$0	-100%
Taxes 2023				\$60,421,959	N/A
Taxes - Prior Years	\$1,982	\$4,397	\$0	\$0	0%
Total Property Taxes:	\$60,033,868	\$60,202,797	\$61,098,009	\$60,421,959	-1.1%
Intergovernmental Revenues					
Motor Vehicle Phase - Out	\$2,967,540	\$3,559,726	\$4,080,000	\$7,098,694	74%
State Aid Hotel Tax	\$862,394	\$1,153,398	\$186,303	\$233,246	25.2%
Meals and Beverage			\$999,381	\$1,136,445	13.7%
Telephone Tax	\$269,396	\$258,355	\$258,355	\$269,260	4.2%
School Housing Aid	\$300,648	\$267,750	\$1,998,125	\$1,561,250	-21.9%



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Payment-in-lieu of Taxes - University	\$977,391	\$900,667	\$941,869	\$941,869	0%
Total Intergovernmental Revenues:	\$5,377,369	\$6,139,897	\$8,464,033	\$11,240,764	32.8%
School State Aid					
State Aid Schools	\$6,089,786	\$6,966,851	\$7,460,599	\$8,742,214	17.2%
Total School State Aid:	\$6,089,786	\$6,966,851	\$7,460,599	\$8,742,214	17.2%
Licenses, Fees and Permits					
Licenses & Fees	\$41,670	\$69,594	\$0	\$0	0%
Miscellaneous Permits & Fees	\$734,778	\$687,290	\$915,000	\$975,000	6.6%
Building Permits	\$142,492	\$146,254	\$0	\$0	0%
Plumbing	\$12,401	\$15,244	\$0	\$0	0%
Heating	\$37,448	\$40,126	\$0	\$0	0%
Electrical	\$49,590	\$53,249	\$0	\$0	0%
Business Licenses	\$14,193	\$12,554	\$0	\$0	0%
Total Licenses, Fees and Permits:	\$1,032,571	\$1,024,310	\$915,000	\$975,000	6.6%
Departmental Revenues					
Fire Department SAFER Grant	\$621,621	\$196,061	\$0	\$951,300	N/A
GIS Fees	\$50	\$0	\$0	\$0	0%
Advertising/Postage Reimb	\$6,043	\$4,908	\$0	\$0	0%
Printing/Reproduction Reimb	\$1,315	\$1,723	\$0	\$0	0%
PLANNING Review Fees	\$472	\$0	\$0	\$0	0%
Town Clerk - Online Land Records	\$100	\$0	\$0	\$0	0%
Tax Assessor	\$730	\$1,225	\$0	\$0	0%
Tax Sale Fees	\$11,488	\$8,350	\$50,000	\$25,000	-50%
Zoning Board	\$19,155	\$11,868	\$0	\$0	0%
Admin Fee Police Detail	\$19,601	\$19,686	\$25,000	\$25,000	0%
Police Department	\$80	\$0	\$0	\$91,660	N/A
EMA MEDS Revenue	\$52,291	\$31,091	\$0	\$0	0%
Highway Dept Public Works	\$53,071	\$87,109	\$0	\$0	0%
DPW Rubbish Collection Revenue	\$17,696	\$11,403	\$0	\$0	0%
DPW Street Light Reimbursement	\$6,388	\$23,614	\$0	\$0	0%
Miscellaneous Recreation Revenue	\$0	\$2,025	\$0	\$0	0%
Recreation Program Fees (Dept 17)	\$2,565	\$5,875	\$0	\$0	0%
Recreation Field Leagues	\$1,955	\$885	\$0	\$0	0%
Beach and Pond Passes	\$0	\$1,288	\$0	\$0	0%
Miscellaneous - Senior Center	\$0	\$19,374	\$0	\$0	0%
Rental / Function Fees - Senior Center	\$110	\$3,430	\$0	\$0	0%
Comprehensive Plan	\$0	\$146,537	\$0	\$0	0%
Misc Planning Review Fees	\$18,688	\$16,522	\$0	\$0	0%
Misc Eng Rev / Inspection Fees	-\$1,090	\$1,600	\$0	\$0	0%



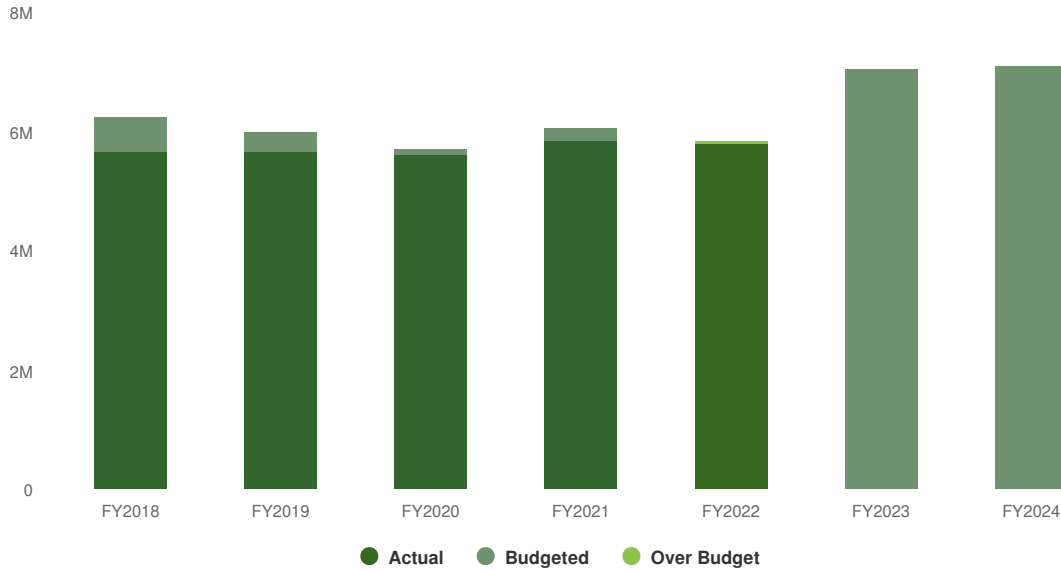
Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Transfer From Other Funds	\$431,867	\$446,403	\$454,475	\$476,039	4.7%
Total Departmental Revenues:	\$1,264,195	\$1,040,974	\$529,475	\$1,568,999	196.3%
Miscellaneous					
Interest On Taxes	\$415,495	\$270,825	\$300,000	\$280,000	-6.7%
Other Financial Sources	\$349,594	\$0	\$0	\$0	0%
Local Miscellaneous	\$151,738	\$123,649	\$200,000	\$200,000	0%
Interest Earned	\$7,085	-\$12,464	\$25,000	\$25,000	0%
Impact Fees	\$75,000	\$75,000	\$645,975	\$0	-100%
Total Miscellaneous:	\$998,912	\$457,009	\$1,170,975	\$505,000	-56.9%
School Receipts - Miscellaneous					
Other Misc School Revenue	\$457,841	\$601,843	\$607,179	\$586,548	-3.4%
Total School Receipts - Miscellaneous:	\$457,841	\$601,843	\$607,179	\$586,548	-3.4%
Transfer from Fund Balance					
Appropriation From Fund Bal.	\$3,533,001	\$3,716,297	\$0	\$0	0%
Reserve for Future Tax Assessments	\$0	\$0	\$600,000	\$600,000	0%
Total Transfer from Fund Balance:	\$3,533,001	\$3,716,297	\$600,000	\$600,000	0%
Revenue for Capital Exp. and Operations					
Revenue For Capital Expend	\$1,315,707	\$1,531,897	\$2,140,885	\$1,983,498	-7.4%
Total Revenue for Capital Exp. and Operations:	\$1,315,707	\$1,531,897	\$2,140,885	\$1,983,498	-7.4%
Total Revenue Source:	\$80,103,250	\$81,681,876	\$82,986,155	\$86,623,982	4.4%



Enterprise Fund Revenues Summary

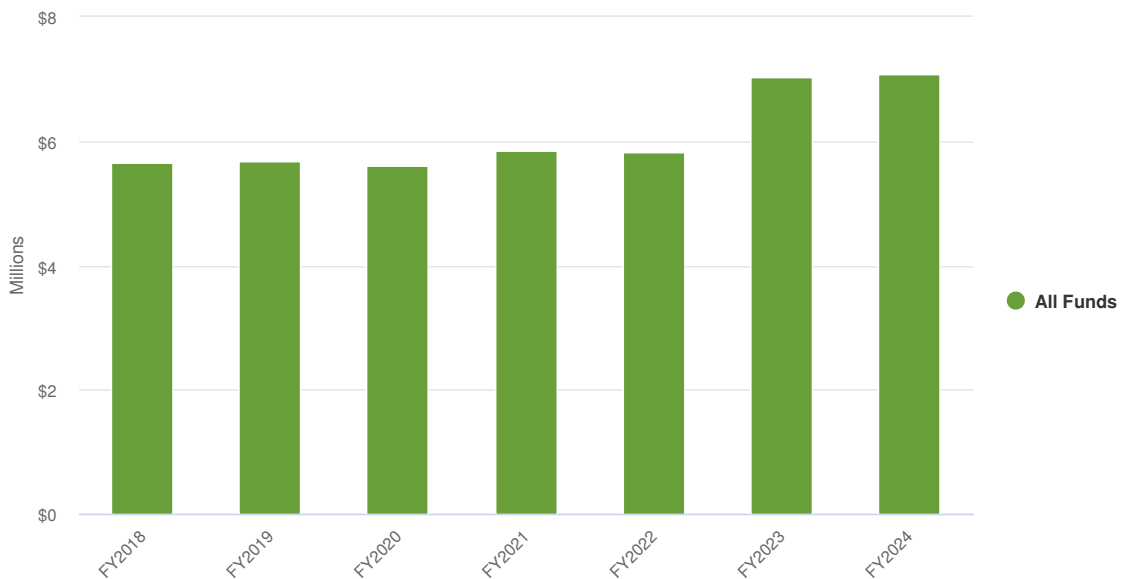
\$7,089,392 **\$54,167**
 (0.77% vs. prior year)

Enterprise Fund Revenues Proposed and Historical Budget vs. Actual



Revenue by Fund

Budgeted and Historical 2024 Revenue by Fund



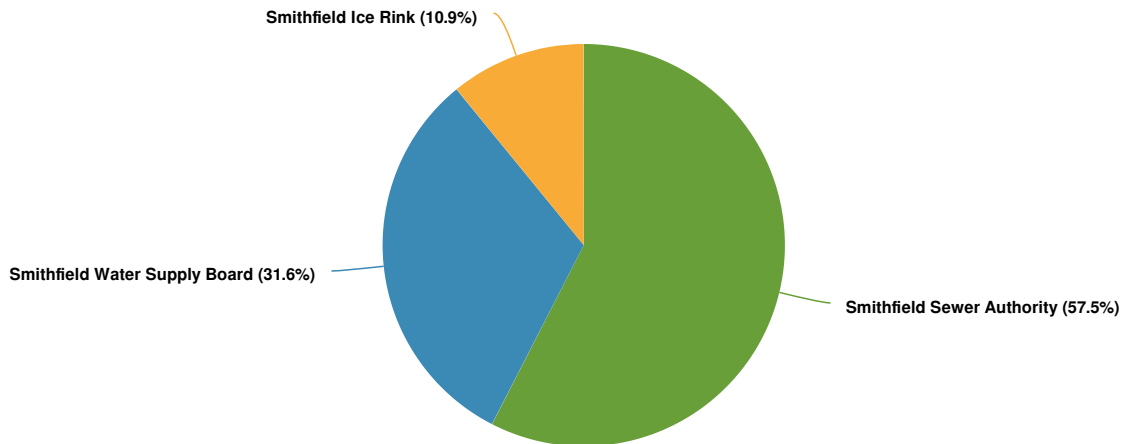
Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
All Funds					
Sewer					
Smithfield Sewer Authority					
Transfer In - Sewer	\$0	\$0	\$0	\$106,620	N/A
Miscellaneous Revenue	\$39,644	\$32,522	\$800,000	\$100,000	-87.5%
User Charges	\$2,974,551	\$2,915,577	\$3,161,891	\$3,808,091	20.4%
Interest Sewer Usage Billings	\$40,061	\$39,783	\$0	\$0	0%
Application Fees - Usage	\$22,400	\$11,395	\$35,000	\$20,000	-42.9%
Permits - Usage	\$1,450	\$590	\$0	\$0	0%
Septic Disposal Revenue	\$1	\$1	\$0	\$0	0%
Interest Peach Blossom Assmt	\$202	\$416	\$0	\$0	0%
Assmt Rev Peach Blossom	\$3,453	\$3,450	\$0	\$0	0%
Maplecrest Assessment Interest	\$7,329	\$3,951	\$0	\$0	0%
Maplecrest Assessment Revenue	\$50,047	\$50,047	\$0	\$0	0%
Kimberly Ann Assmt Interest	\$1,913	\$654	\$0	\$0	0%
Kimberly Ann Assmt Principal	\$8,300	\$8,300	\$0	\$0	0%
Invest Interest Usage Washington Trust	\$5,903	\$2,621	\$90,000	\$45,000	-50%
Interest Assessment Investment	\$2,120	\$0	\$0	\$0	0%
Total Smithfield Sewer Authority:	\$3,157,375	\$3,069,308	\$4,086,891	\$4,079,711	-0.2%
Total Sewer:	\$3,157,375	\$3,069,308	\$4,086,891	\$4,079,711	-0.2%
Water Supply					
Smithfield Water Supply Board					
Water Charges	\$1,819,096	\$1,692,388	\$1,782,118	\$1,903,055	6.8%
Hydrant Revenue	\$77,400	\$76,000	\$75,000	\$76,133	1.5%
Unbilled Water Revenue	\$26,225	\$60,256	\$0	\$0	0%
Miscellaneous Revenue	\$46,410	\$48,102	\$142,425	\$172,499	21.1%
Interest Water Billings	\$7,810	\$7,725	\$3,000	\$5,178	72.6%
Water Improvement Fund	\$117,094	\$132,204	\$145,000	\$80,249	-44.7%
Total Smithfield Water Supply Board:	\$2,094,035	\$2,016,674	\$2,147,543	\$2,237,114	4.2%
Total Water Supply:	\$2,094,035	\$2,016,674	\$2,147,543	\$2,237,114	4.2%
Ice Rink					
Smithfield Ice Rink					
Ice Rental Payments	\$431,014	\$566,095	\$528,953	\$528,953	0%
Public Skating	\$45,542	\$34,449	\$30,073	\$31,251	3.9%
Hourly Rental	\$97,379	\$101,999	\$135,315	\$132,313	-2.2%
RILL Ticket Sales	\$0	\$21,965	\$16,000	\$16,000	0%
Pro Shop	\$335	\$3,612	\$7,500	\$7,500	0%
Concession Lease	\$1,835	\$2,250	\$7,500	\$9,000	20%
Advertising Revenue	\$13,250	\$13,950	\$18,950	\$16,550	-12.7%



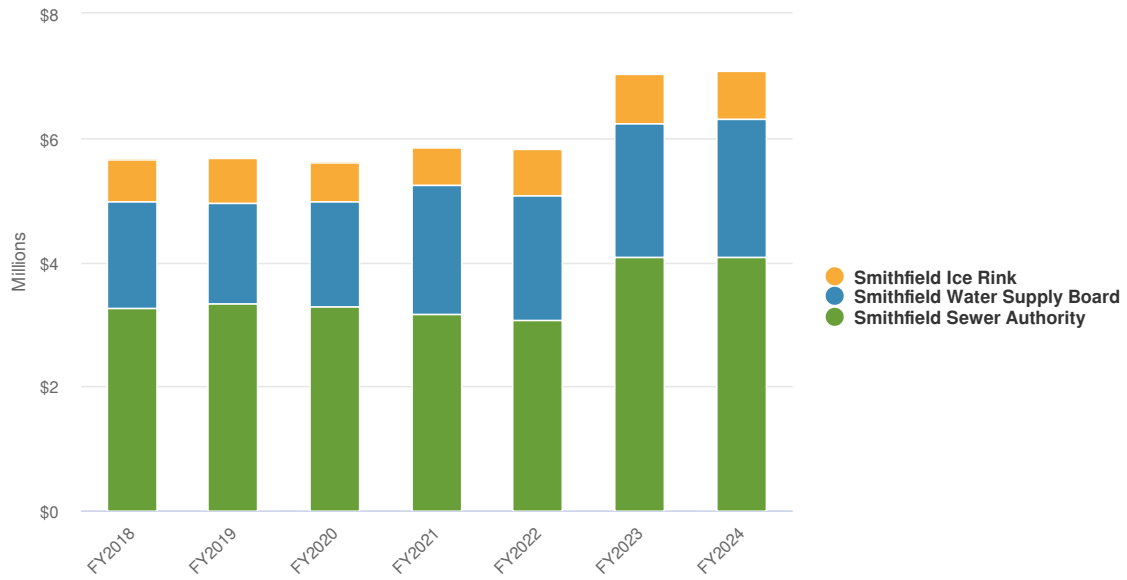
Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Conference Room Rental	\$0	\$0	\$500	\$0	-100%
Vending/Video Games	\$62	\$757	\$1,000	\$1,000	0%
Capital Reserve Fund/Surplus			\$55,000	\$30,000	-45.5%
Total Smithfield Ice Rink:	\$589,417	\$745,077	\$800,791	\$772,567	-3.5%
Total Ice Rink:	\$589,417	\$745,077	\$800,791	\$772,567	-3.5%
Total All Funds:	\$5,840,826	\$5,831,059	\$7,035,225	\$7,089,392	0.8%

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Revenue Source					
Smithfield Sewer Authority	\$3,157,375	\$3,069,308	\$4,086,891	\$4,079,711	-0.2%
Smithfield Water Supply Board	\$2,094,035	\$2,016,674	\$2,147,543	\$2,237,114	4.2%
Smithfield Ice Rink	\$589,417	\$745,077	\$800,791	\$772,567	-3.5%
Total Revenue Source:	\$5,840,826	\$5,831,059	\$7,035,225	\$7,089,392	0.8%



DEPARTMENTS



Building Official's Office



Christopher McWhite
Building Official

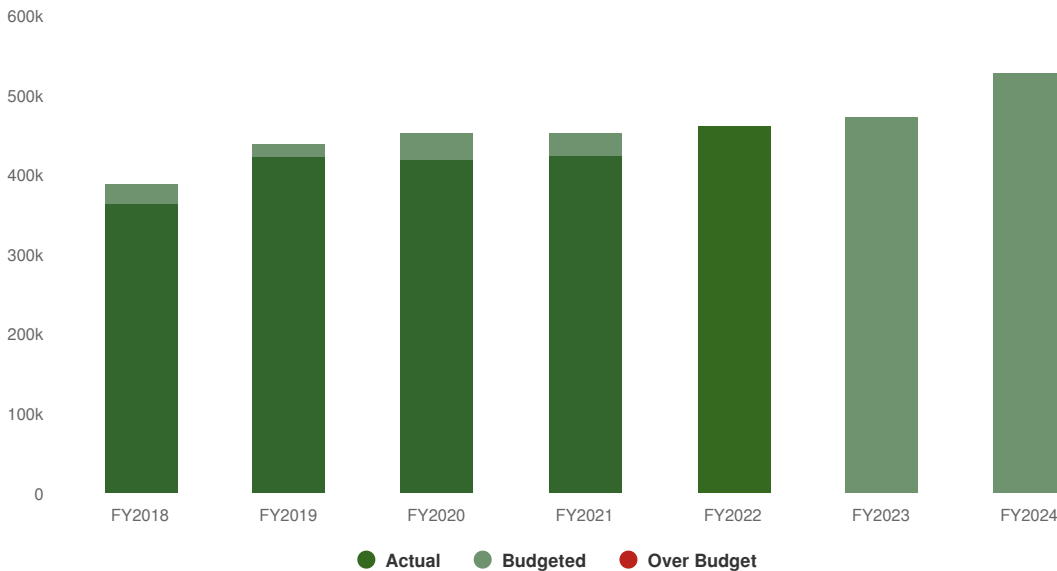
This Building & Zoning Department is responsible for stewarding and assisting citizens, real property interests, and construction professionals in improving and maintaining the built community in Smithfield in a safe and efficient manner. To do this we are objectively mindful and continually educated about relevant environmental needs, statutory laws, and the State adopted Codes that inform us in these goals. Primary among our resources are speculative knowledge of and operative ability to interpret and assure compliance with the currently adopted State of Rhode Island Residential & Commercial Building Codes, Property Maintenance Code, Green Buildings Act, Town of Smithfield Zoning Ordinances and various other sections of the Town Ordinances. Additionally, these promulgated Codes, laws, and ordinances refer us to certain national standards which in sum have the common goal of a safer, efficient, and ever more sustainable community. The Building and Zoning department also processes and maintains building & associated discipline permit applications, processes Zoning Board of Review applications, responds to complaints, inspects the correction of Code or life safety violations, and numerous other related functions.

Our mission: To partner with any interest or stakeholder in creating for Smithfield a safer, more efficient, affordable, and sustainably built community.

Expenditures Summary

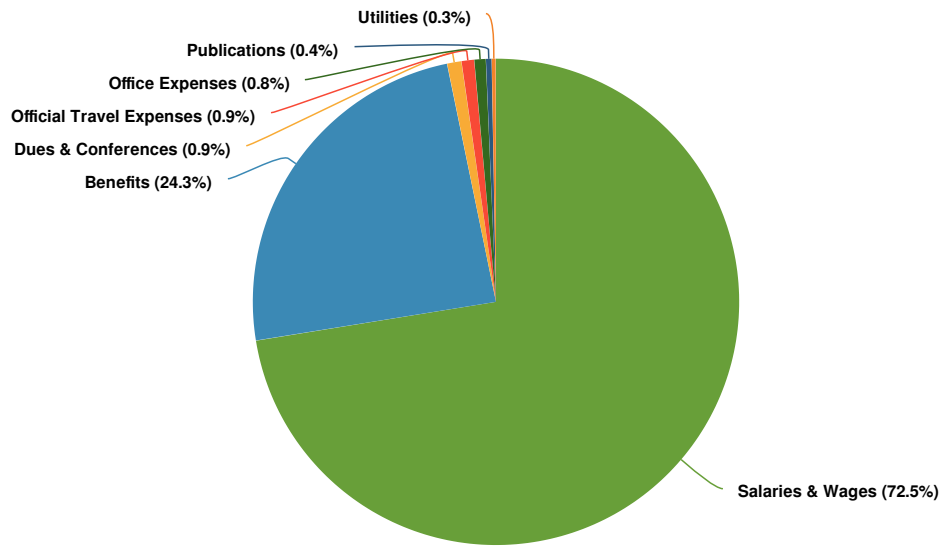
\$527,864 **\$53,632**
(11.31% vs. prior year)

Building Official's Office Proposed and Historical Budget vs. Actual

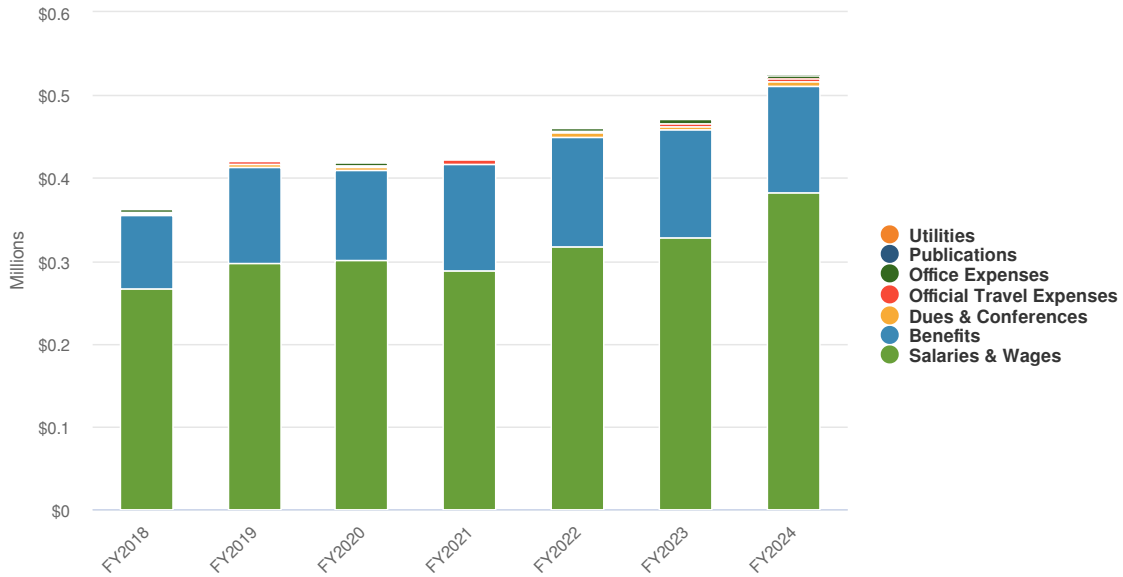


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						



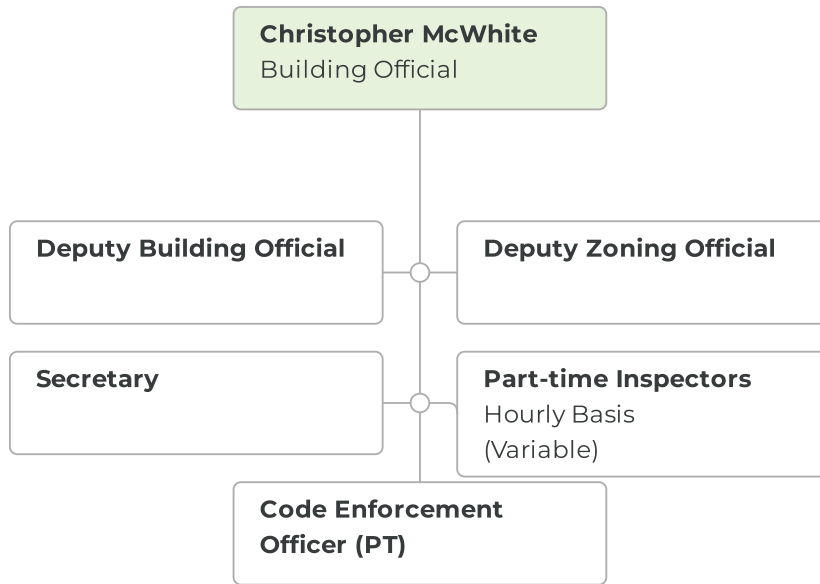
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Salaries & Wages						
Salaries & Wages	1-01-010-0101	\$252,758	\$263,364	\$266,528	\$274,325	\$7,797
Overtime	1-01-010-0102	\$659	\$726	\$1,000	\$1,000	\$0
Part Time	1-01-010-0103	\$0	\$952	\$0	\$45,240	\$45,240
Longevity	1-01-010-0104	\$5,413	\$5,965	\$6,410	\$6,899	\$489
Special Personnel Services	1-01-010-0122	\$29,845	\$45,869	\$55,000	\$55,000	\$0
Total Salaries & Wages:		\$288,674	\$316,877	\$328,938	\$382,464	\$53,526
Total Salaries & Wages:		\$288,674	\$316,877	\$328,938	\$382,464	\$53,526
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-010-0131	\$17,674	\$19,343	\$20,960	\$25,051	\$4,091
Total Benefits:		\$17,674	\$19,343	\$20,960	\$25,051	\$4,091
Healthcare						
Medical Insurance - Active	1-01-010-0142	\$77,403	\$78,609	\$74,471	\$72,442	-\$2,029
Dental Insurance - Active	1-01-010-0143	\$3,519	\$3,432	\$3,224	\$2,988	-\$236
Total Healthcare:		\$80,922	\$82,040	\$77,695	\$75,430	-\$2,265
Retirement Benefits						
Pension - Defined Contribution	1-01-010-0146	\$2,562	\$2,647	\$2,729	\$2,812	\$83
Pension - State Pension	1-01-010-0148	\$25,894	\$27,329	\$27,075	\$24,241	-\$2,834
Total Retirement Benefits:		\$28,455	\$29,975	\$29,804	\$27,053	-\$2,751
Insurance Premiums						
Life Insurance	1-01-010-0155	\$835	\$866	\$835	\$866	\$31
Total Insurance Premiums:		\$835	\$866	\$835	\$866	\$31
Total Benefits:		\$127,887	\$132,226	\$129,294	\$128,400	-\$894
Utilities						
Utilities						
Telephone	1-01-010-0202	\$1,198	\$1,075	\$1,500	\$1,500	\$0
Total Utilities:		\$1,198	\$1,075	\$1,500	\$1,500	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Total Utilities:		\$1,198	\$1,075	\$1,500	\$1,500	\$0
Publications						
Publications						
Publications & Subscriptions	1-01-010-0301	\$264	\$1,624	\$2,000	\$2,000	\$0
Total Publications:		\$264	\$1,624	\$2,000	\$2,000	\$0
Total Publications:		\$264	\$1,624	\$2,000	\$2,000	\$0
Official Travel Expenses						
Official Travel Expenses						
Official Travel-Gas Reimb	1-01-010-0501	\$547	\$1,050	\$2,000	\$2,000	\$0
Vehicles	1-01-010-0511	\$3,520	\$501	\$2,500	\$2,500	\$0
Total Official Travel Expenses:		\$4,067	\$1,551	\$4,500	\$4,500	\$0
Total Official Travel Expenses:		\$4,067	\$1,551	\$4,500	\$4,500	\$0
Office Expenses						
Office Expenses						
Office Supplies	1-01-010-0601	\$783	\$678	\$2,000	\$2,000	\$0
Office Equipment	1-01-010-0602	\$1,425	\$1,795	\$2,000	\$2,000	\$0
Total Office Expenses:		\$2,208	\$2,473	\$4,000	\$4,000	\$0
Total Office Expenses:		\$2,208	\$2,473	\$4,000	\$4,000	\$0
Dues & Conferences						
Dues & Conferences						
Dues & Conferences	1-01-010-0751	\$978	\$6,698	\$4,000	\$5,000	\$1,000
Total Dues & Conferences:		\$978	\$6,698	\$4,000	\$5,000	\$1,000
Total Dues & Conferences:		\$978	\$6,698	\$4,000	\$5,000	\$1,000
Total Expense Objects:		\$425,276	\$462,524	\$474,232	\$527,864	\$53,632



Organizational Chart



Objectives

1. Keep staff well-trained and educated on current and proposed State & Local Laws, Ordinances, and regulations to ensure proper code enforcement.
2. Continue to maintain an exemplary rating under the Insurance Service Office (ISO).
3. Enhance building safety and code compliance through one full-time deputy zoning official to assist with the Town Zoning Ordinances, and one full time Deputy Building Official to conduct field inspections and construction plan review to ensure compliance with the Building Code.
4. Assist the Town Planner in updating the Comprehensive Community Plan, Land Use Regulations and Zoning Ordinances.
5. Partner regularly with Town Engineering to assure sustainable land management.
6. Coordinate and work closely with Town Fire Services to respond to emergencies, maintain devices and apparatus, and implement systems to prevent environmental and fire events that threaten property or person.
7. Continue to maintain the Town owned buildings.
8. Continue to improve customer service by improved implementation of stream lined work processes and systems of communication and information distribution.
9. Build relationships with the community through mutually beneficial partnerships including construction trade memberships, educational settings, and community partners focused on conservation, safety, and international organizations who provide resources in support of our mission pursuits.

Finance Office



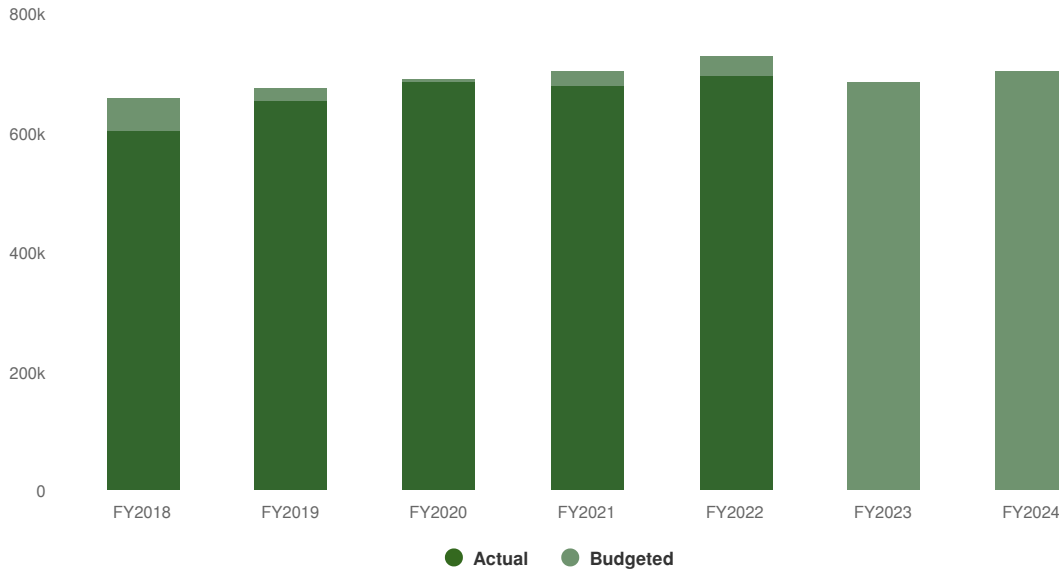
Danielle Carey
Finance Director

The Finance Office is responsible for supervising and conducting the financial business and transactions of the Town. This includes accounting, budget preparation and administration, tax assessment and collection, control and disbursement of payments, purchasing, and related functions as required by the Town Charter, Town Ordinance, State law or the Town Manager. The Finance Office also incorporates the Tax Collector's Office which is responsible for collecting and recording taxes owed by Smithfield residents & businesses. The office collects payments for real estate, motor vehicle, tangible, sewer, and the Smithfield Water Supply.

Expenditures Summary

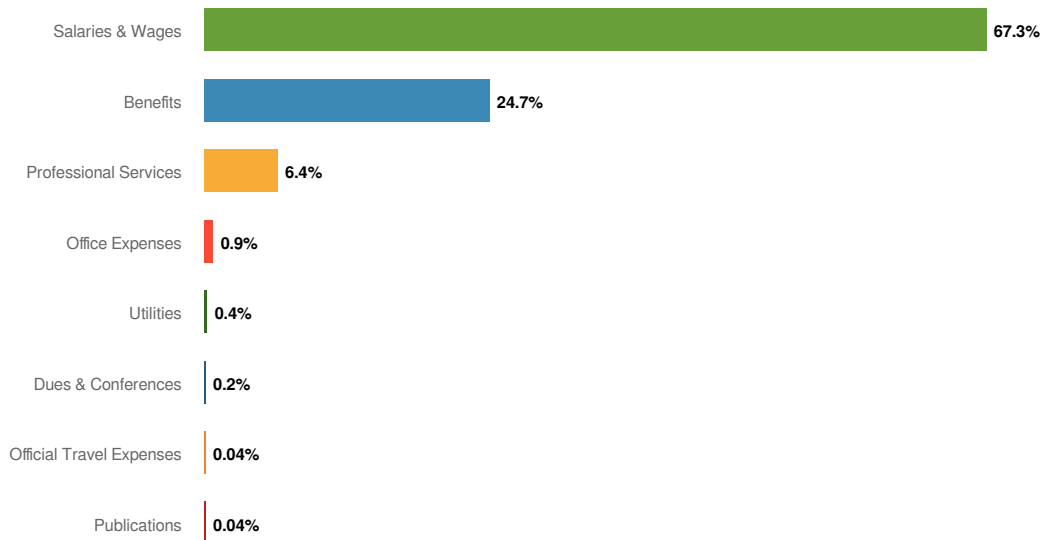
\$703,795 **\$16,575**
(2.41% vs. prior year)

Finance Office Proposed and Historical Budget vs. Actual

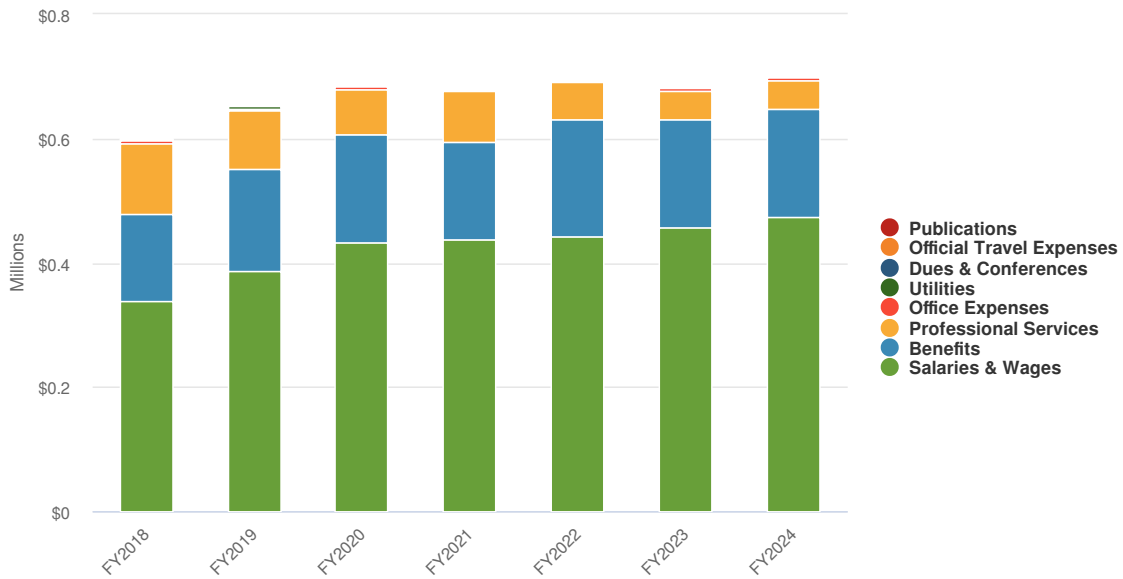


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Wages						



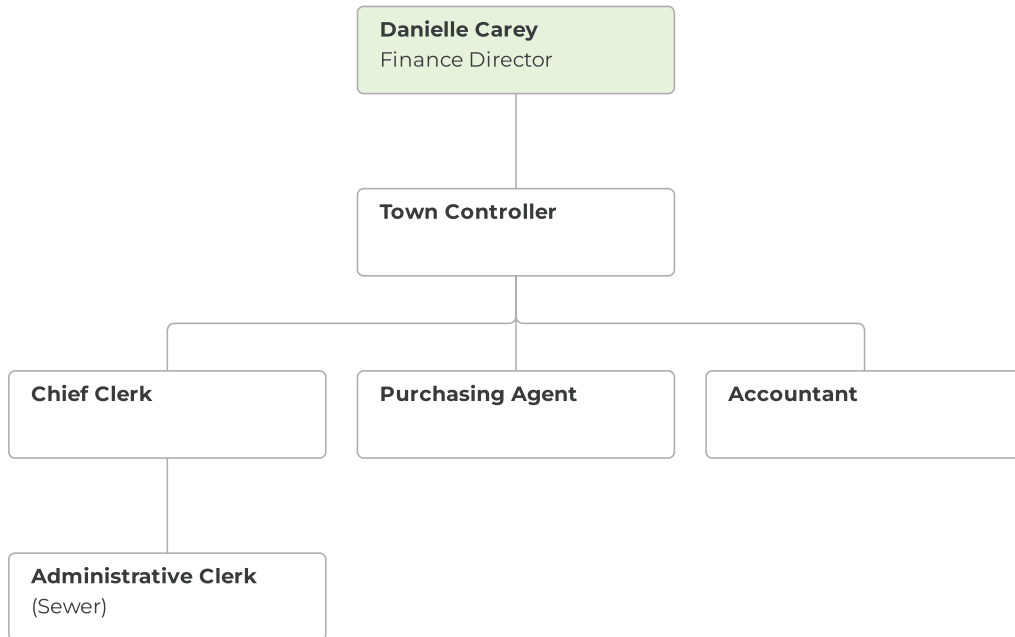
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Salaries & Wages						
Salaries & Wages	1-01-008-0101	\$428,716	\$427,004	\$444,757	\$449,498	1.1%
Overtime	1-01-008-0102	\$805	\$594	\$1,000	\$1,000	0%
Part-Time	1-01-008-0103	\$0		\$0	\$14,000	N/A
Longevity	1-01-008-0104	\$4,447	\$5,158	\$5,584	\$6,333	13.4%
Annual Leave	1-01-008-0107	\$3,245	\$10,218	\$5,000	\$3,000	-40%
Total Salaries & Wages:		\$437,213	\$442,975	\$456,341	\$473,831	3.8%
Total Salaries & Wages:		\$437,213	\$442,975	\$456,341	\$473,831	3.8%
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-008-0131	\$31,789	\$34,009	\$35,140	\$36,401	3.6%
Total Benefits:		\$31,789	\$34,009	\$35,140	\$36,401	3.6%
Healthcare						
Medical Insurance - Active	1-01-008-0142	\$75,497	\$99,892	\$85,146	\$89,320	4.9%
Dental Insurance - Active	1-01-008-0143	\$3,061	\$4,067	\$3,616	\$3,714	2.7%
Total Healthcare:		\$78,558	\$103,958	\$88,762	\$93,034	4.8%
Retirement Benefits						
Pension - Defined Contribution	1-01-008-0146	\$3,416	\$3,461	\$4,703	\$3,636	-22.7%
Pension - State Pension	1-01-008-0148	\$41,964	\$44,037	\$44,674	\$39,293	-12%
Total Retirement Benefits:		\$45,380	\$47,498	\$49,377	\$42,929	-13.1%
Insurance Premiums						
Life Insurance	1-01-008-0155	\$1,496	\$1,372	\$1,300	\$1,300	0%
Total Insurance Premiums:		\$1,496	\$1,372	\$1,300	\$1,300	0%
Total Benefits:		\$157,223	\$186,838	\$174,579	\$173,664	-0.5%
Utilities						
Utilities						
Telephone	1-01-008-0202	\$1,813	\$2,379	\$2,750	\$2,750	0%
Total Utilities:		\$1,813	\$2,379	\$2,750	\$2,750	0%



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Utilities:		\$1,813	\$2,379	\$2,750	\$2,750	0%
Publications						
Publications						
Publications & Subscriptions	1-01-008-0301	\$0	\$0	\$250	\$250	0%
Total Publications:		\$0	\$0	\$250	\$250	0%
Total Publications:		\$0	\$0	\$250	\$250	0%
Official Travel Expenses						
Official Travel Expenses						
Official Travel	1-01-008-0501	\$305	\$457	\$300	\$300	0%
Total Official Travel Expenses:		\$305	\$457	\$300	\$300	0%
Total Official Travel Expenses:		\$305	\$457	\$300	\$300	0%
Office Expenses						
Office Expenses						
Office Supplies	1-01-008-0601	\$1,847	\$3,272	\$3,500	\$3,500	0%
Office Equipment Maintenance	1-01-008-0603	\$0	\$0	\$2,000	\$2,000	0%
Printing & Reproduction	1-01-008-0612	\$0	\$0	\$1,000	\$1,000	0%
Total Office Expenses:		\$1,847	\$3,272	\$6,500	\$6,500	0%
Total Office Expenses:		\$1,847	\$3,272	\$6,500	\$6,500	0%
Dues & Conferences						
Dues & Conferences						
Dues & Conferences	1-01-008-0751	\$55	\$180	\$1,500	\$1,500	0%
Total Dues & Conferences:		\$55	\$180	\$1,500	\$1,500	0%
Total Dues & Conferences:		\$55	\$180	\$1,500	\$1,500	0%
Professional Services						
Tax Sale & Expenses						
Tax Sales & Collections	1-01-008-0777	\$81,247	\$60,462	\$45,000	\$45,000	0%
Total Tax Sale & Expenses:		\$81,247	\$60,462	\$45,000	\$45,000	0%
Total Professional Services:		\$81,247	\$60,462	\$45,000	\$45,000	0%
Total Expense Objects:		\$679,703	\$696,562	\$687,220	\$703,795	2.4%



Organizational Chart



Objectives

1. Strengthen financial accounting procedures to facilitate the fiscal year-end audit function.
2. Maintain the Town's five-year Financial Plan.
3. Maximize the collection of tax, sewer and water revenues through various collection procedures.
4. Monitor, evaluate and account for the Capital Improvement Program.
5. Work to improve relations with citizens through increased employee-customer relations training.
6. Maximize investment returns while minimizing risk.
7. Increase government transparency for taxpayers and other governmental agencies, including the State Municipal Transparency Portal.
8. Monitor the management and maintenance of approved budgetary expenditures.
9. Evaluate and maintain the Post-Employment Benefits Reporting and Trust.
10. Continue to strengthen internal controls through documented procedures.
11. Maintain department operations to continue timely completion of annual audits and standards necessary to achieve the Government Financial Officers' Association Certificate of Achievement for Excellence in Financial Reporting. The Town has earned this honor for fourteen consecutive years.
12. Work with various boards and commissions of the Town, including but not limited to the Budget & Financial Review Board, the Capital Committee and the Police & Fire Pension Committees.



Tax Assessor's Office



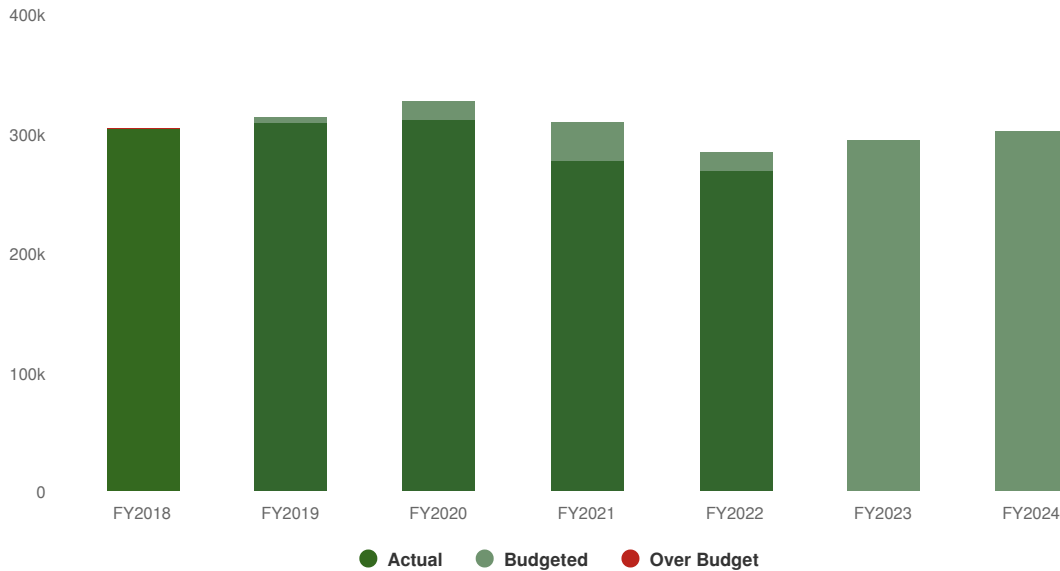
Christopher Celeste
Tax Assessor

The Assessor's Office is primarily responsible for ensuring fair and equitable taxation in the Town of Smithfield. This equity is achieved through the development of assessed market values for all real estate and tangible personal property within the Town. These assessments are updated in accordance with the Section 44-5-11.6 of the General laws of Rhode Island. The statute requires real estate value updates every three years and a full revaluation, including the physical collection of property data, every nine years. The most recent assessment update was full revaluation, and it was completed as of December 31, 2021. In addition, the Assessor's Office certifies the annual tax roll, tracks all property transfers, maintains property and mapping information, and administers exemptions for seniors, veterans, and disabled taxpayers.

Expenditures Summary

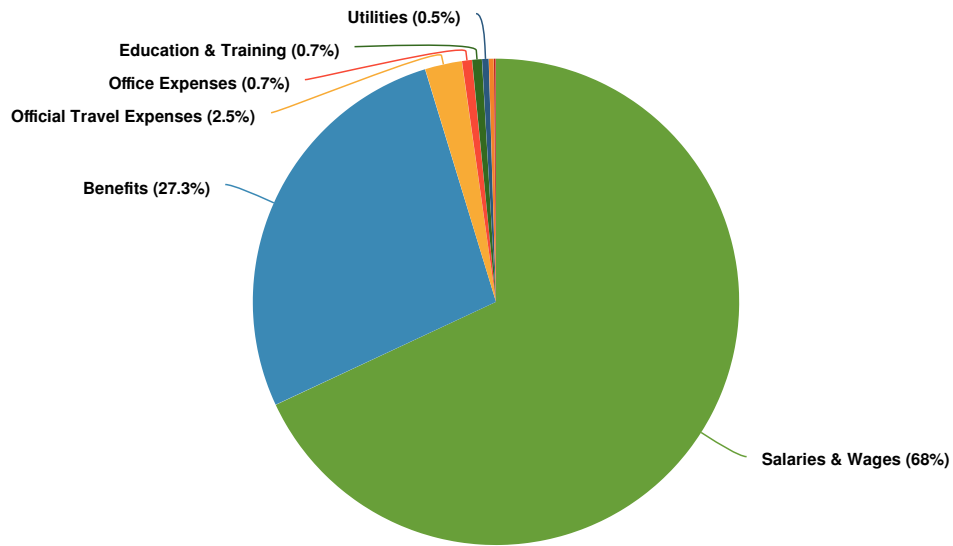
\$303,678 **\$7,817**
(2.64% vs. prior year)

Tax Assessor's Office Proposed and Historical Budget vs. Actual

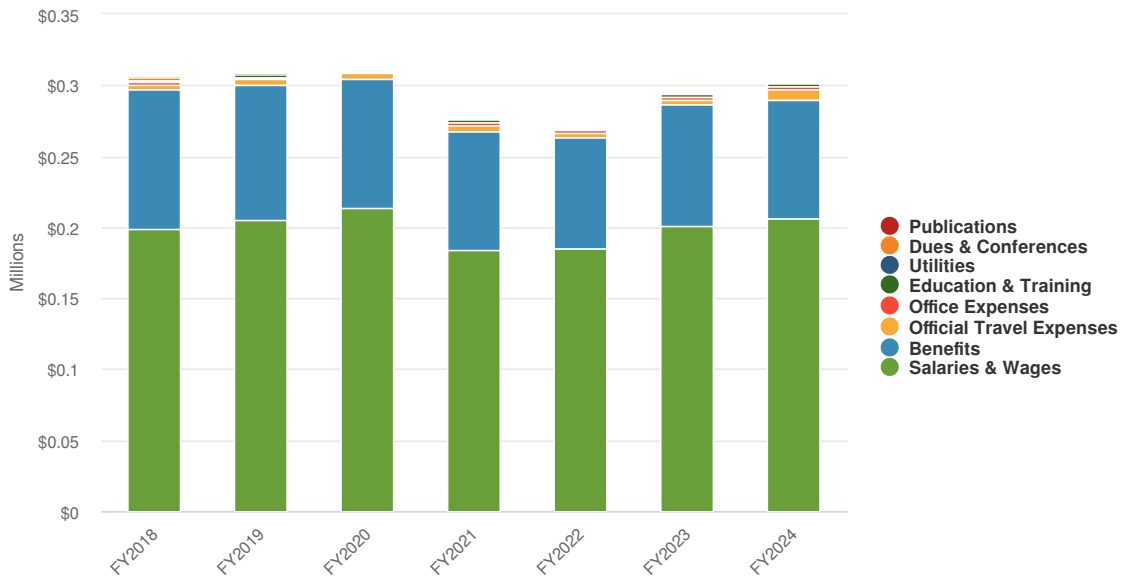


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Salaries & Wages						
General Government						
Salaries & Wages	1-01-009-0101	\$182,530	\$185,157	\$200,559	\$206,644	\$6,085
Part-Time	1-01-009-0103	\$1,040		\$0	\$0	\$0
Total General Government:		\$183,570	\$185,157	\$200,559	\$206,644	\$6,085
Total Salaries & Wages:		\$183,570	\$185,157	\$200,559	\$206,644	\$6,085
Total Salaries & Wages:		\$183,570	\$185,157	\$200,559	\$206,644	\$6,085
Benefits						
Benefits						
General Government						
FICA/Social Security Taxes	1-01-009-0131	\$13,008	\$14,231	\$15,343	\$15,808	\$465
Total General Government:		\$13,008	\$14,231	\$15,343	\$15,808	\$465
Total Benefits:		\$13,008	\$14,231	\$15,343	\$15,808	\$465
Healthcare						
General Government						
Medical Insurance - Active	1-01-009-0142	\$48,219	\$42,664	\$45,864	\$44,669	-\$1,195
Dental Insurance - Active	1-01-009-0143	\$1,839	\$1,675	\$1,888	\$1,750	-\$138
Total General Government:		\$50,059	\$44,339	\$47,752	\$46,419	-\$1,333
Total Healthcare:		\$50,059	\$44,339	\$47,752	\$46,419	-\$1,333
Retirement Benefits						
General Government						
Pension - Defined Contribution	1-01-009-0146	\$1,848	\$1,763	\$2,006	\$2,066	\$60
Pension - State Pension	1-01-009-0148	\$18,686	\$17,642	\$19,895	\$17,813	-\$2,082
Total General Government:		\$20,534	\$19,405	\$21,901	\$19,879	-\$2,022
Total Retirement Benefits:		\$20,534	\$19,405	\$21,901	\$19,879	-\$2,022
Insurance Premiums						
General Government						
Life Insurance	1-01-009-0155	\$626	\$597	\$626	\$650	\$24
Total General Government:		\$626	\$597	\$626	\$650	\$24
Total Insurance Premiums:		\$626	\$597	\$626	\$650	\$24



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Total Benefits:		\$84,227	\$78,572	\$85,622	\$82,756	-\$2,866
Utilities						
Utilities						
General Government						
Telephone	1-01-009-0202	\$205	\$496	\$280	\$1,378	\$1,098
Total General Government:		\$205	\$496	\$280	\$1,378	\$1,098
Total Utilities:		\$205	\$496	\$280	\$1,378	\$1,098
Total Utilities:		\$205	\$496	\$280	\$1,378	\$1,098
Publications						
Publications						
General Government						
Publications & Subscriptions	1-01-009-0301	\$338	\$0	\$400	\$400	\$0
Total General Government:		\$338	\$0	\$400	\$400	\$0
Total Publications:		\$338	\$0	\$400	\$400	\$0
Total Publications:		\$338	\$0	\$400	\$400	\$0
Official Travel Expenses						
Official Travel Expenses						
General Government						
Official Travel-Gas Reimb	1-01-009-0501	\$3,866	\$2,994	\$4,000	\$7,500	\$3,500
Total General Government:		\$3,866	\$2,994	\$4,000	\$7,500	\$3,500
Total Official Travel Expenses:		\$3,866	\$2,994	\$4,000	\$7,500	\$3,500
Total Official Travel Expenses:		\$3,866	\$2,994	\$4,000	\$7,500	\$3,500
Office Expenses						
Office Expenses						
General Government						
Office Supplies	1-01-009-0601	\$1,038	\$775	\$1,000	\$1,000	\$0
Printing & Reproduction	1-01-009-0612	\$894	\$611	\$1,000	\$1,000	\$0
Total General Government:		\$1,932	\$1,386	\$2,000	\$2,000	\$0
Total Office Expenses:		\$1,932	\$1,386	\$2,000	\$2,000	\$0
Total Office Expenses:		\$1,932	\$1,386	\$2,000	\$2,000	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Education & Training						
Education & Training						
General Government						
Education & Training	1-01-009-0733	\$2,413	\$660	\$2,000	\$2,000	\$0
Total General Government:		\$2,413	\$660	\$2,000	\$2,000	\$0
Total Education & Training:		\$2,413	\$660	\$2,000	\$2,000	\$0
Dues & Conferences						
Dues & Conferences						
General Government						
Dues & Conferences	1-01-009-0751	\$1,080	\$295	\$1,000	\$1,000	\$0
Total General Government:		\$1,080	\$295	\$1,000	\$1,000	\$0
Total Dues & Conferences:		\$1,080	\$295	\$1,000	\$1,000	\$0
Total Dues & Conferences:		\$1,080	\$295	\$1,000	\$1,000	\$0
Total Expense Objects:		\$277,631	\$269,559	\$295,861	\$303,678	\$7,817

Organizational Chart



Objectives

1. Provide exemplary service to patrons and be a resource for information and clarity in the assessment process.
2. Continue to coordinate the GIS program and update town maps.
3. Maintain an accurate and efficient assessment program in order to promote tax equity.



Fire Department



Chief Robert W. Seltzer
Fire Chief

The Fire Department is staffed by seventy-one (71) members providing administrative services, dispatch services, fire suppression, emergency medical services, and rescue services. These services are provided by two full-time Rescue Companies and one daytime Rescue Company providing Emergency Medical Services (EMS), staffed by Paramedics and EMT-Cardiacs. The Department has a Deputy Chief, two full-time Engine Companies and one full-time Ladder Company providing fire suppression as well as support to the EMS Division. Specialty teams include an underwater Dive-Rescue Team, a Special Operations/Technical Rescue Team, and a Tactical EMS-Special Response Unit.

The Fire Prevention Bureau is the Department's proactive arm performing plan review and fire code enforcement inspections for new and existing residential and commercial occupancies. Annual inspections are also conducted at all schools, daycares, and businesses with liquor licenses. The Fire Prevention Bureau's public education program continues to be the most effective means of delivering our fire safety messages to our Town's children, elderly population, and various community groups. Public education also includes fire safety presentations and hands-on fire extinguisher training with business employees.

The Department's EMS division delivers CPR and first aid training to businesses in Town, nursing home staff, school department staff, police department, Town employees, daycare centers, and members of the general public. The Department has been actively training our EMT-Cardiacs to the Paramedic level. The advanced level care provided by this division has resuscitated many lives as well as reduced the impact of trauma on many emergency calls. Through a grant from the Rhode Island Department of Health, our EMS Division has implemented a Community Paramedicine Program, also known as Mobile Integrated Healthcare, which is a program that supports primary care physicians and hospitals. The program works by our EMS personnel doing well-being checks with patients at their homes here in town. We are referred to these patients by primary care physicians and local hospitals, which are requiring follow-up care for their patients. This will provide more opportunities to serve the public as well as build stronger relationships with the community.

The Department has initiated a Therapy Dog program, which is now into its first full year of implementation. Our dog's name is "Ozzy". Ozzy is a formally trained therapy dog working in our firehouses to assist the men and women of the fire department with their mental health.

Ozzy is also available to help other fire departments throughout the state. He also visits the public and residents of Smithfield to help with their mental wellness whether during an emergency situation or just during a friendly visit.

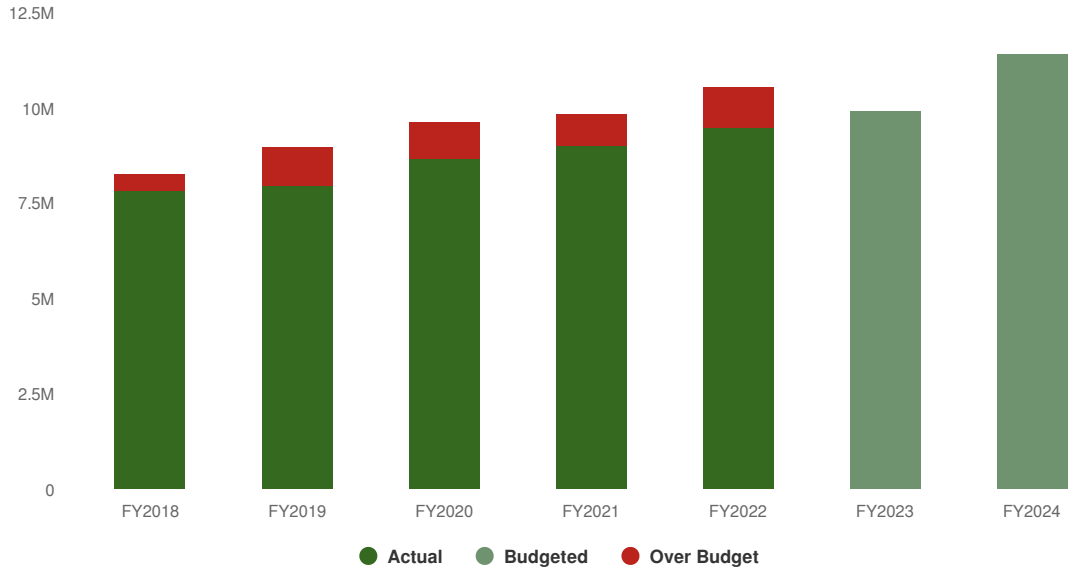
Firefighters and EMS personnel last year responded to a total of 4,832 emergency calls for service.

Expenditures Summary

\$11,390,241 **\$1,471,837**
(14.84% vs. prior year)

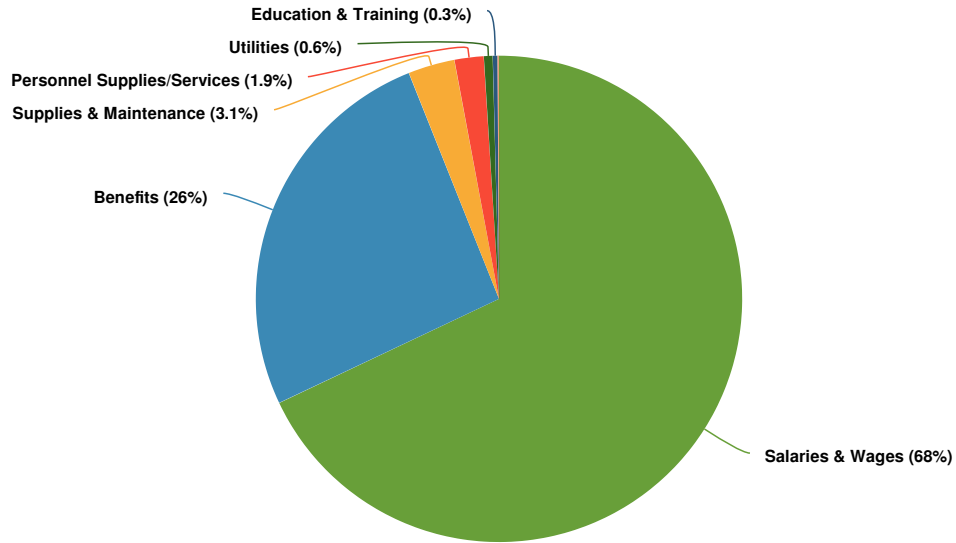


Fire Department Proposed and Historical Budget vs. Actual

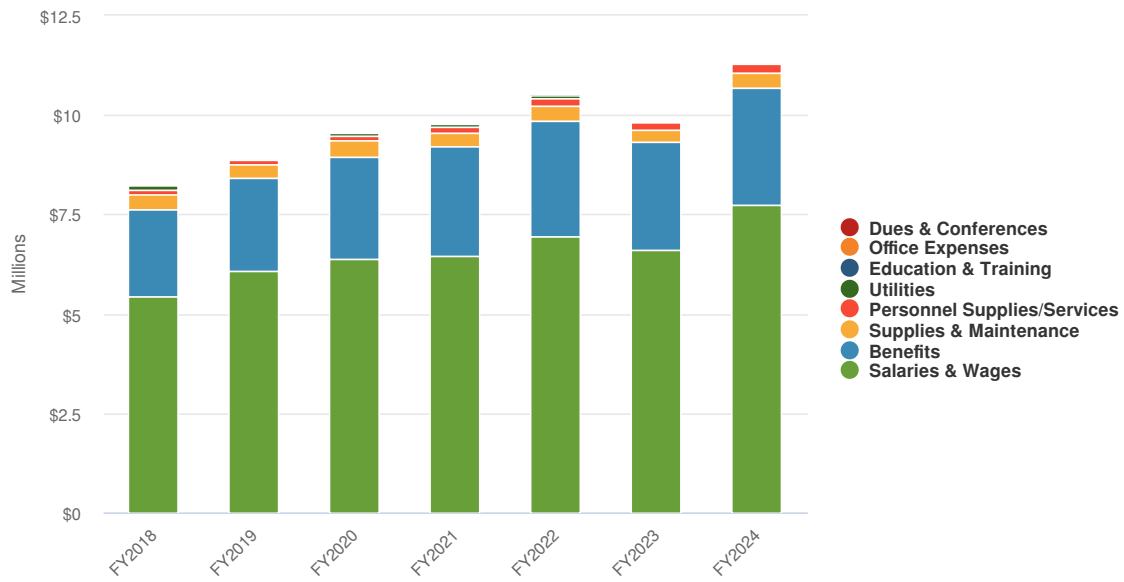


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						
Salaries & Wages						
Salaries & Wages	1-01-031-0101	\$4,088,903	\$4,410,695	\$4,701,707	\$5,471,055	\$769,348
Overtime	1-01-031-0102	\$880,294	\$959,754	\$300,000	\$270,000	-\$30,000
Longevity	1-01-031-0104	\$237,874	\$243,195	\$248,303	\$283,310	\$35,007
Holidays	1-01-031-0105	\$279,041	\$286,092	\$290,000	\$362,236	\$72,236
Sick Leave	1-01-031-0106	\$133,098	\$149,310	\$240,000	\$205,000	-\$35,000
Annual Leave	1-01-031-0107	\$346,851	\$303,003	\$275,000	\$500,000	\$225,000
Salaries & Wages (FC)	1-01-031-0112	\$245,678	\$289,971	\$291,346	\$346,511	\$55,165
Overtime (FC)	1-01-031-0113	\$19,931	\$50,085	\$20,000	\$18,000	-\$2,000
Longevity (FC)	1-01-031-0114	\$10,072	\$13,706	\$14,366	\$17,167	\$2,801
Holiday (FC)	1-01-031-0115	\$13,944	\$17,485	\$16,000	\$20,000	\$4,000
Sick Leave (FC)	1-01-031-0116	\$10,614	\$20,850	\$10,000	\$6,000	-\$4,000
Vacation - (FC)	1-01-031-0117	\$21,048	\$32,543	\$20,000	\$8,000	-\$12,000



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Special Personnel Services	1-01-031-0122	\$170,601	\$175,344	\$178,000	\$235,000	\$57,000
Total Salaries & Wages:		\$6,457,949	\$6,952,034	\$6,604,722	\$7,742,279	\$1,137,557
Total Salaries & Wages:		\$6,457,949	\$6,952,034	\$6,604,722	\$7,742,279	\$1,137,557
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-031-0131	\$496,470	\$568,820	\$505,414	\$608,778	\$103,364
Total Benefits:		\$496,470	\$568,820	\$505,414	\$608,778	\$103,364
Healthcare						
Medical Insurance - Active (FF)	1-01-031-0142	\$1,262,480	\$1,244,647	\$1,168,175	\$1,240,877	\$72,702
Dental Insurance - Active (FF)	1-01-031-0143	\$51,555	\$53,800	\$50,672	\$50,371	-\$301
Medical Insurance - Active (FC)	1-01-031-0144	\$50,930	\$53,279	\$69,889	\$76,423	\$6,534
Dental Insurance - Active (FC)	1-01-031-0145	\$1,400	\$1,830	\$3,064	\$3,343	\$279
Total Healthcare:		\$1,366,366	\$1,353,557	\$1,291,800	\$1,371,014	\$79,214
Retirement Benefits						
Pension - Defined Contribution (FC)	1-01-031-0146	\$1,007	\$1,149	\$1,000	\$1,666	\$666
Pension - State Pension (FF)	1-01-031-0147	\$181,811	\$235,626	\$193,452	\$251,471	\$58,019
Pension - State Pension (FC)	1-01-031-0148	\$10,180	\$11,724	\$25,344	\$22,403	-\$2,941
Pension - Local Pension (FF)	1-01-031-0149	\$669,635	\$668,974	\$669,811	\$650,619	-\$19,192
Pension - Local Set Aside (FF)	1-01-031-0150	\$20,023	\$22,416	\$24,961	\$36,761	\$11,800
Total Retirement Benefits:		\$882,656	\$939,889	\$914,568	\$962,920	\$48,352
Insurance Premiums						
Life Insurance	1-01-031-0155	\$23,800	\$24,500	\$16,000	\$18,199	\$2,199
Total Insurance Premiums:		\$23,800	\$24,500	\$16,000	\$18,199	\$2,199
Total Benefits:		\$2,769,292	\$2,886,766	\$2,727,782	\$2,960,911	\$233,129
Personnel Supplies/Services						
Personnel Supplies/Services						
Physical Examinations	1-01-031-0141	\$29,228	\$34,220	\$32,000	\$40,000	\$8,000
Clothing Allowance	1-01-031-0401	\$91,268	\$99,252	\$91,000	\$109,300	\$18,300

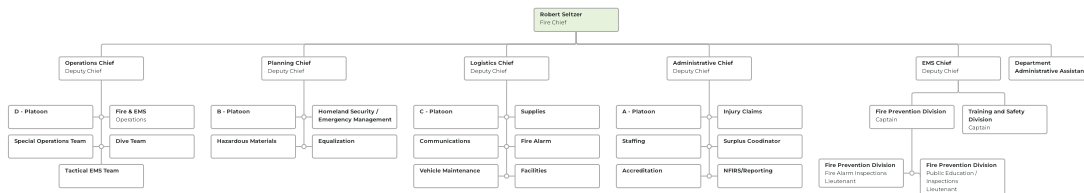


Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Protective Gear	1-01-031-0403			\$0	\$4,000	\$4,000
Uniform Maintenance	1-01-031-0404	\$42,900	\$39,650	\$42,900	\$50,800	\$7,900
Fire Prevention	1-01-031-0412			\$0	\$3,000	\$3,000
Fire Alarm	1-01-031-0534			\$8,000	\$15,000	\$7,000
Total Personnel Supplies/Services:		\$163,395	\$173,122	\$173,900	\$222,100	\$48,200
Total Personnel Supplies/Services:		\$163,395	\$173,122	\$173,900	\$222,100	\$48,200
Supplies & Maintenance						
Supplies & Maintenance						
Vehicle Maintenance	1-01-031-0521	\$194,275	\$232,859	\$185,000	\$189,451	\$4,451
Gas & Oil	1-01-031-0524	\$61,812	\$106,588	\$75,000	\$120,000	\$45,000
Fire/Rescue Supplies & Equip	1-01-031-0541	\$5,072	\$7,282	\$8,000	\$8,000	\$0
Building Maint & Supplies	1-01-031-0562	\$48,537	\$57,299	\$35,000	\$35,000	\$0
Total Supplies & Maintenance:		\$309,695	\$404,028	\$303,000	\$352,451	\$49,451
Total Supplies & Maintenance:		\$309,695	\$404,028	\$303,000	\$352,451	\$49,451
Utilities						
Utilities						
Electricity	1-01-031-0201	\$31,894	\$31,472	\$27,000	\$30,000	\$3,000
Telephone	1-01-031-0202	\$28,589	\$25,489	\$22,000	\$24,000	\$2,000
Heating Fuel	1-01-031-0203	\$13,431	\$17,694	\$11,000	\$10,000	-\$1,000
Water	1-01-031-0204	\$2,166	\$2,604	\$3,000	\$2,500	-\$500
Total Utilities:		\$76,080	\$77,259	\$63,000	\$66,500	\$3,500
Total Utilities:		\$76,080	\$77,259	\$63,000	\$66,500	\$3,500
Office Expenses						
Office Expenses						
Office Supplies	1-01-031-0601	\$5,901	\$6,095	\$7,000	\$7,000	\$0
Total Office Expenses:		\$5,901	\$6,095	\$7,000	\$7,000	\$0
Total Office Expenses:		\$5,901	\$6,095	\$7,000	\$7,000	\$0
Education & Training						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Education & Training						
Education & Training	1-01-031-0733	\$33,362	\$39,389	\$36,000	\$36,000	\$0
Total Education & Training:		\$33,362	\$39,389	\$36,000	\$36,000	\$0
Total Education & Training:		\$33,362	\$39,389	\$36,000	\$36,000	\$0
Dues & Conferences						
Dues & Conferences	1-01-031-0751	\$1,566	\$1,976	\$3,000	\$3,000	\$0
Total Dues & Conferences:		\$1,566	\$1,976	\$3,000	\$3,000	\$0
Total Dues & Conferences:		\$1,566	\$1,976	\$3,000	\$3,000	\$0
Total Expense Objects:		\$9,817,240	\$10,540,669	\$9,918,404	\$11,390,241	\$1,471,837

Organizational Chart



Objectives

1. Continue with the construction project of the new fire station.
2. Continue to implement initiatives to improve the Insurance Services Office (ISO) Public Protection Classification (PPC), which benefits insurance rate savings for Smithfield residents and business owners.
3. Implement a Fire Department Therapy Dog program.
4. Continue community education initiatives.
5. Add a new public relations initiative called the lunch with the Fire Chief program at the Senior Center.
6. Continue training our specialty teams which are the Dive Team, Technical Rescue Team, and Tactical EMS Team to continue to meet the needs of the community.
7. Implement a Mobile Integrated Healthcare Program through a funding grant from the Rhode Island Department of Health.
8. Start a public safety drone program to support the Fire Department, Police Department, and Emergency Management.

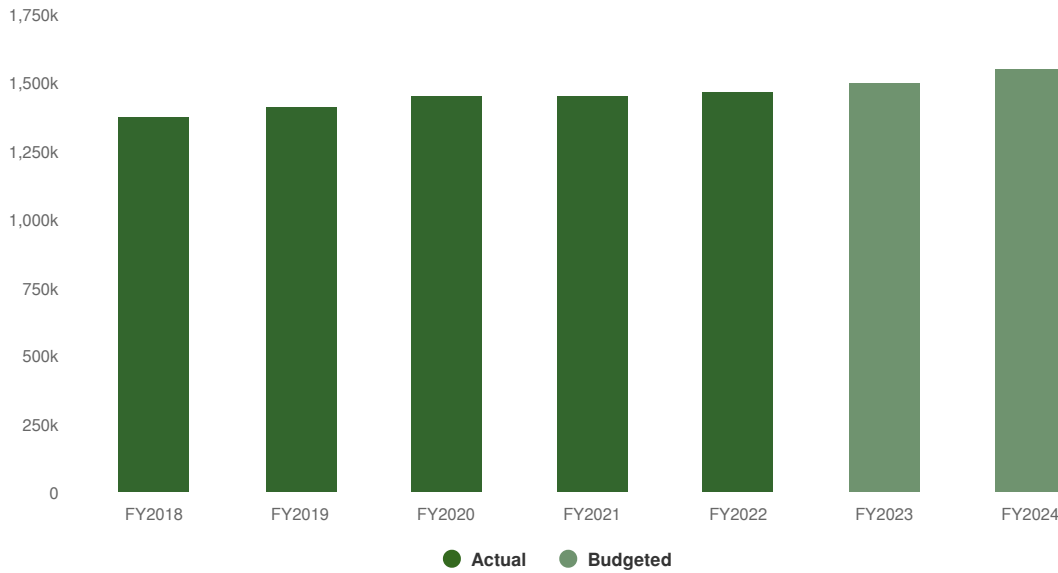


Libraries

Expenditures Summary

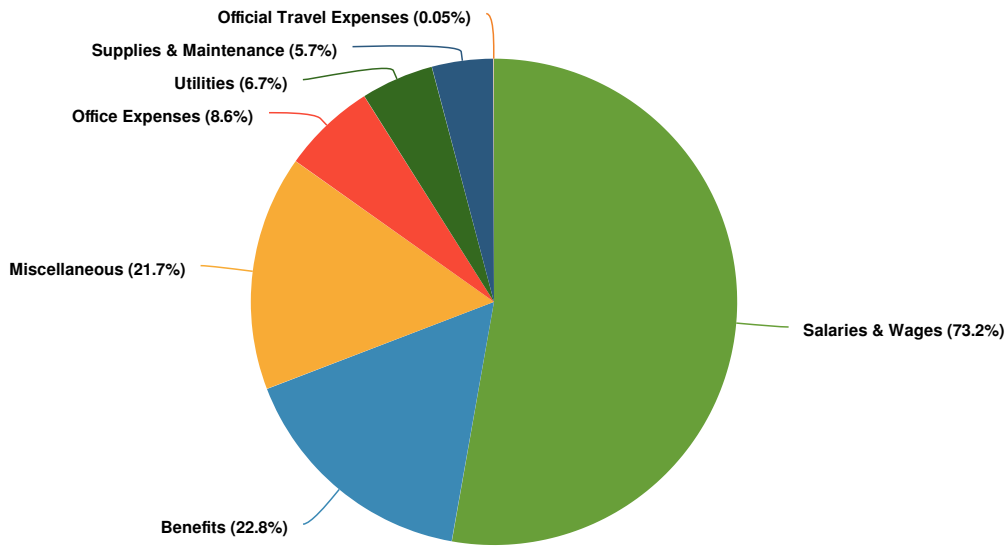
\$1,552,709 **\$51,707**
(3.44% vs. prior year)

Libraries Proposed and Historical Budget vs. Actual

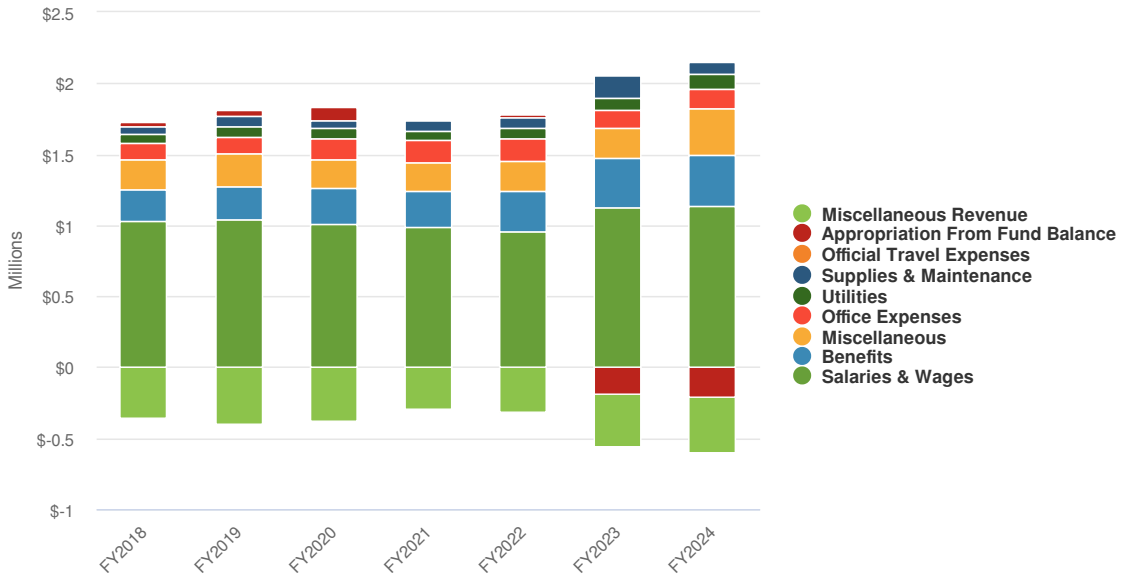


Expenditures by Expense Type

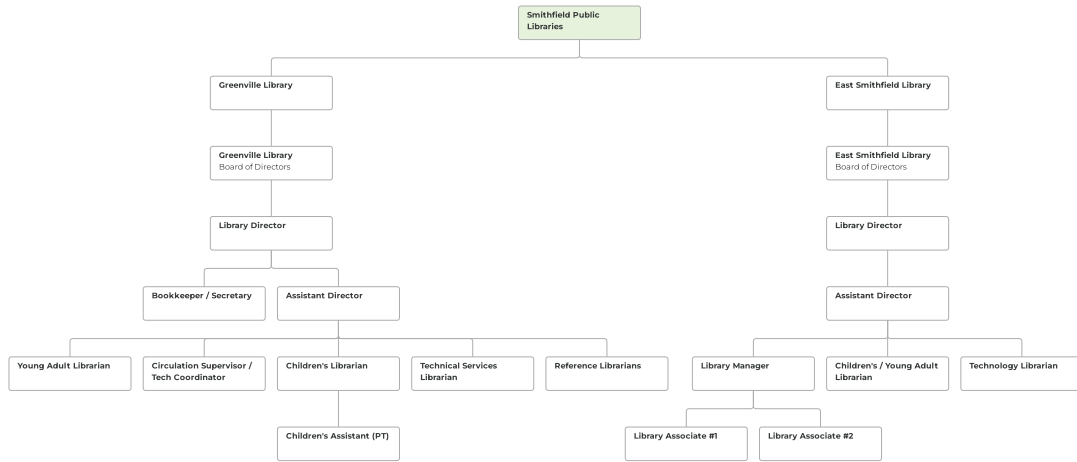
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Organizational Chart



East Smithfield Library

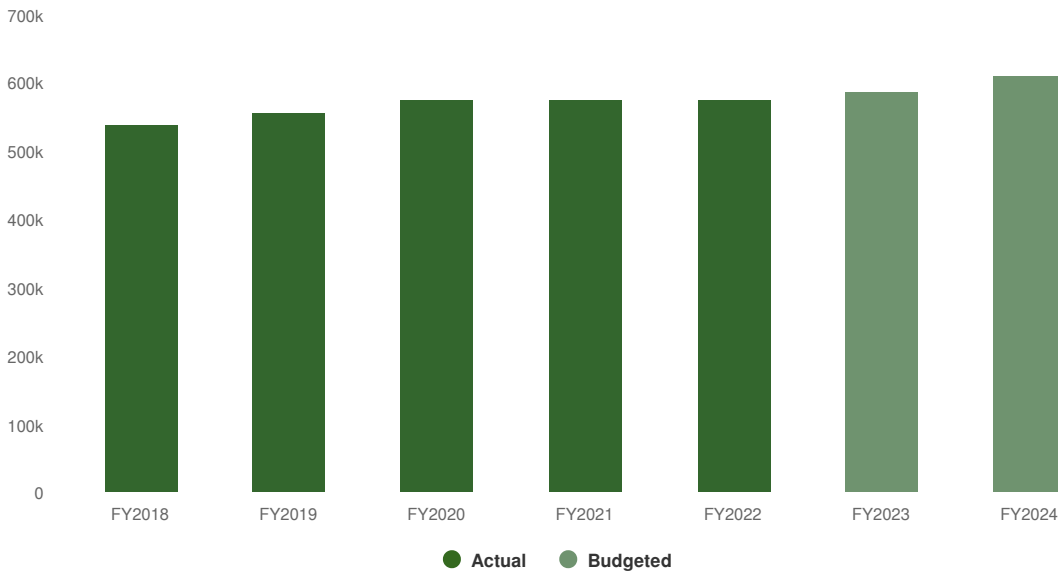
Cynthia Muhlbach
Library Director (East Smithfield)

The current-day East Smithfield Public Library began as two separate libraries: The Bernon Library and the Esmond Library. Both libraries were originally established by local manufacturing companies, reflecting Smithfield's industrial past. The library is supported by the Town of Smithfield, the State of Rhode Island Grant-In-Aid Program, private grants, fundraising, endowment funds, and donations, enabling free library services for the community. The library opened a Makerspace in August 2022. Equipment in the Makerspace includes: 3D Doodler pens, Bloxels video game kits, button maker, clay station, glue gun station, laminator, Snap Circuits, Little Bits, Sphero and Finch programmable bots, automatic 3-hole punch, Dremel Digilab 3D printer and 4000 rotary tool, 500 sheet paper cutter, Singer sewing machine, Epilog Zing laser cutter, Spellbinders Grand Calibur die cutting and embossing machine, jewelry making supplies and tools, a sublimation printer, and Cricut Maker 3, EasyPress 2, EasyPress mini, Mug Press, and Hat Press. As the library continues to upgrade, we have replaced multiple public computers and laptops. As a community-driven organization, our friendly and professional staff strives to provide all information services to the public.

Expenditures Summary

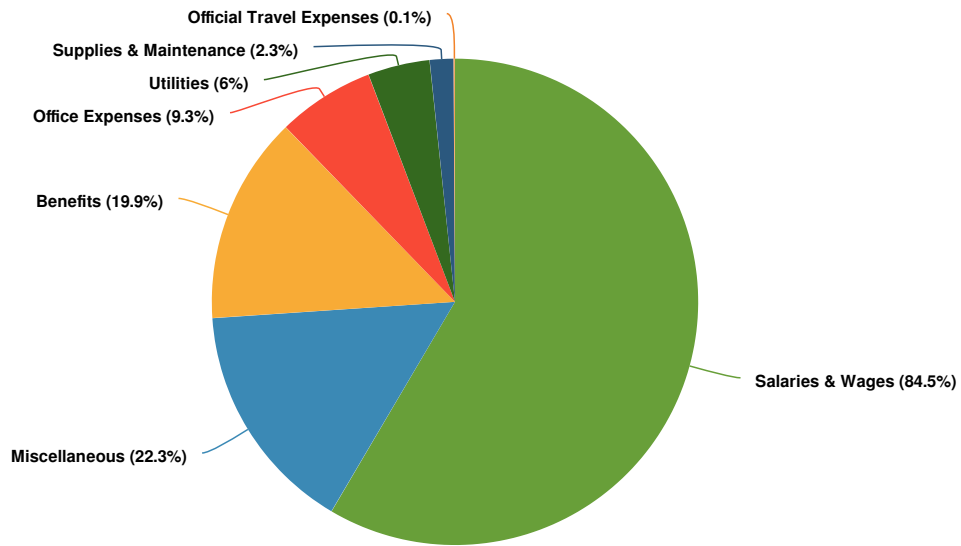
\$610,859 **\$23,494**
(4.00% vs. prior year)

East Smithfield Library Proposed and Historical Budget vs. Actual

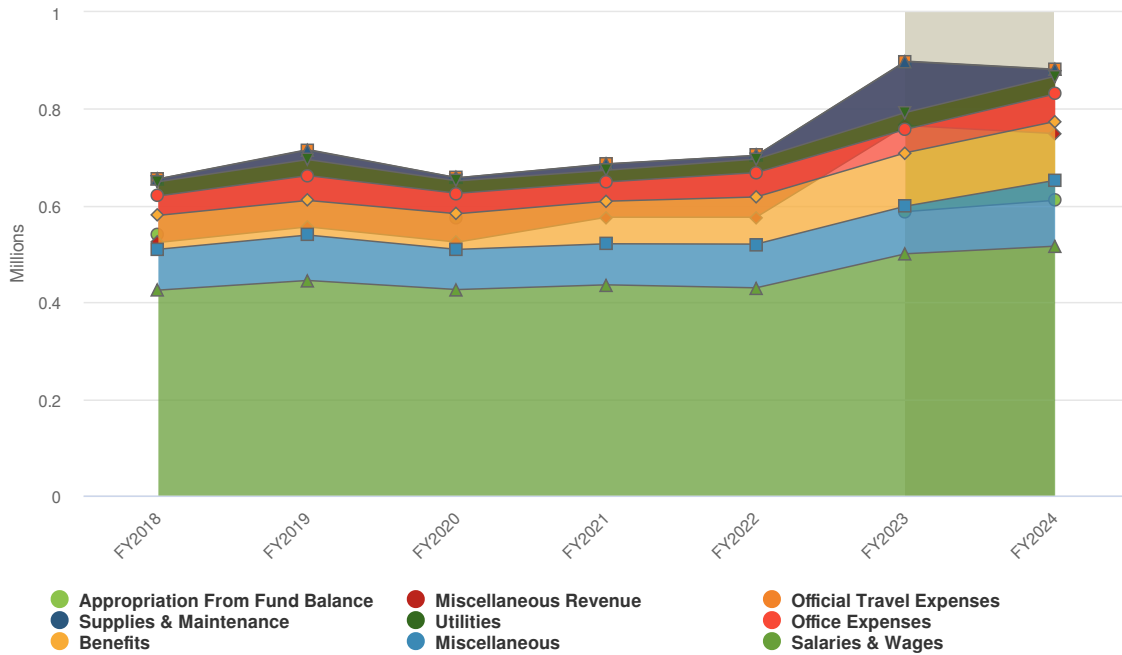


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						
Salaries & Wages						
Salaries Full/Part-time	1-01-072-0103	\$435,937	\$429,757	\$500,200	\$515,876	\$15,676
Total Salaries & Wages:		\$435,937	\$429,757	\$500,200	\$515,876	\$15,676
Total Salaries & Wages:		\$435,937	\$429,757	\$500,200	\$515,876	\$15,676
Benefits						
Benefits						
Social Security (FICA)	1-01-072-0131	\$32,186	\$32,246	\$38,387	\$39,465	\$1,078
2% SIMPLE IRA	1-01-072-0132				\$10,350	\$10,350
Total Benefits:		\$32,186	\$32,246	\$38,387	\$49,815	\$11,428
Healthcare						
Blue Cross/Blue Shield/Delta	1-01-072-0133	\$55,864	\$65,275	\$72,000	\$72,000	\$0
Total Healthcare:		\$55,864	\$65,275	\$72,000	\$72,000	\$0
Total Benefits:		\$88,050	\$97,521	\$110,387	\$121,815	\$11,428
Supplies & Maintenance						
Security System						
Security System	1-01-072-0563	\$1,126	\$228	\$350	\$500	\$150
Total Security System:		\$1,126	\$228	\$350	\$500	\$150
Supplies & Maintenance						
Bldg. & Grounds Maintenance	1-01-072-0562	\$11,655	\$7,181	\$105,000	\$13,500	-\$91,500
Total Supplies & Maintenance:		\$11,655	\$7,181	\$105,000	\$13,500	-\$91,500
Total Supplies & Maintenance:		\$12,781	\$7,409	\$105,350	\$14,000	-\$91,350
Utilities						
Utilities						
Electricity	1-01-072-0201	\$7,558	\$9,528	\$9,000	\$10,000	\$1,000
Telephone	1-01-072-0202	\$3,356	\$4,322	\$3,700	\$4,000	\$300
Heating Fuel	1-01-072-0203	\$12,422	\$13,054	\$21,000	\$21,000	\$0
Water	1-01-072-0204	\$488	\$763	\$950	\$1,000	\$50
Sewer Usage/Assessment	1-01-072-0207	\$355	\$355	\$365	\$365	\$0



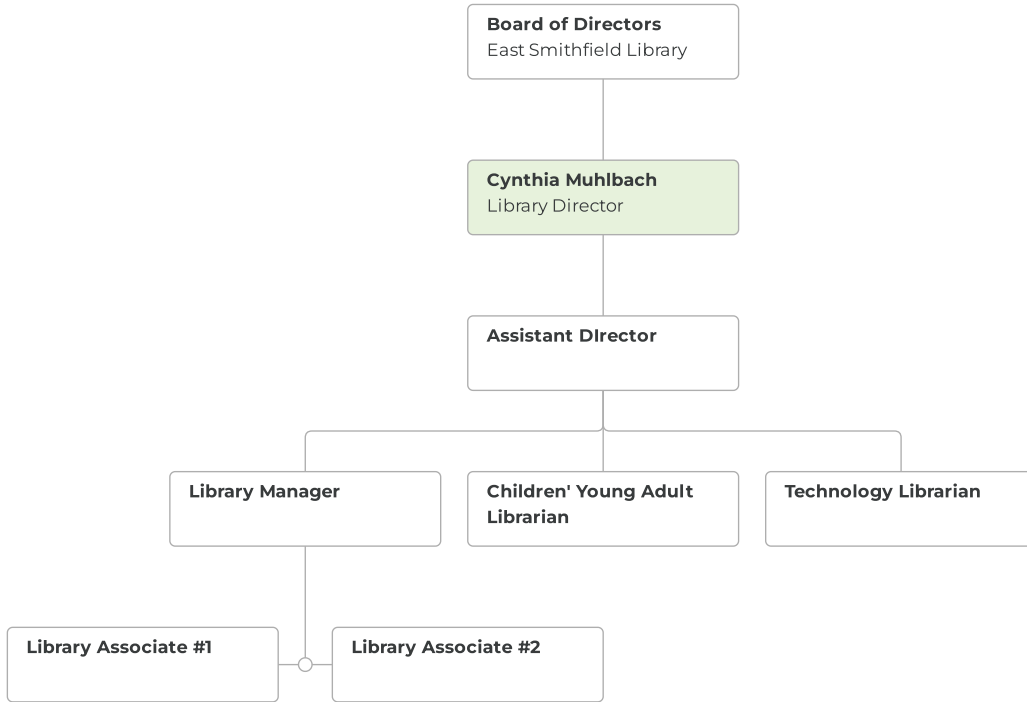
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Total Utilities:		\$24,179	\$28,022	\$35,015	\$36,365	\$1,350
Total Utilities:		\$24,179	\$28,022	\$35,015	\$36,365	\$1,350
Official Travel Expenses						
Official Travel Expenses						
Official Travel Expenses	1-01-072-0501	\$500	\$27	\$800	\$700	-\$100
Total Official Travel Expenses:		\$500	\$27	\$800	\$700	-\$100
Total Official Travel Expenses:		\$500	\$27	\$800	\$700	-\$100
Office Expenses						
Office Expenses						
Office Supplies	1-01-072-0601	\$13,865	\$8,856	\$14,000	\$11,000	-\$3,000
Equipment/Furniture	1-01-072-0602	\$0	\$4,168	\$5,500	\$6,000	\$500
Equipment Maintenance	1-01-072-0603	\$10,787	\$14,163	\$11,000	\$14,000	\$3,000
Printing/Reproduction/Postage	1-01-072-0612	\$734	\$1,196	\$900	\$1,000	\$100
Total Office Expenses:		\$25,386	\$28,383	\$31,400	\$32,000	\$600
Professional Services						
Computer Services - CLAN Costs	1-01-072-0705	\$14,532	\$22,030	\$17,000	\$25,000	\$8,000
Total Professional Services:		\$14,532	\$22,030	\$17,000	\$25,000	\$8,000
Total Office Expenses:		\$39,918	\$50,413	\$48,400	\$57,000	\$8,600
Miscellaneous						
Legal Fees						
Legal Fees	1-01-072-0713	\$350	\$2,100	\$4,000	\$7,000	\$3,000
Total Legal Fees:		\$350	\$2,100	\$4,000	\$7,000	\$3,000
Payroll Services						
Payroll Services	1-01-072-0714	\$3,703	\$4,215	\$4,000	\$4,750	\$750
Total Payroll Services:		\$3,703	\$4,215	\$4,000	\$4,750	\$750
Education Reimbursement						
Education Reimbursement	1-01-072-0715	\$415	\$0	\$2,500	\$4,000	\$1,500
Total Education Reimbursement:		\$415	\$0	\$2,500	\$4,000	\$1,500
Miscellaneous						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Library Holdings & Services	1-01-072-0784	\$54,125	\$52,944	\$64,000	\$84,875	\$20,875
Contingency	1-01-072-0801	\$13,715	\$13,148	\$8,000	\$15,000	\$7,000
Total Miscellaneous:		\$67,840	\$66,092	\$72,000	\$99,875	\$27,875
Insurance Premiums						
Bond & Insurance Premiums	1-01-072-0712	\$7,687	\$7,719	\$8,500	\$8,500	\$0
Total Insurance Premiums:		\$7,687	\$7,719	\$8,500	\$8,500	\$0
Dues & Conferences						
Dues & Conferences	1-01-072-0751	\$415	\$484	\$600	\$1,600	\$1,000
Total Dues & Conferences:		\$415	\$484	\$600	\$1,600	\$1,000
Municipal Escrow						
Programs & Activities	1-01-072-0899	\$4,528	\$9,816	\$7,000	\$10,500	\$3,500
Total Municipal Escrow:		\$4,528	\$9,816	\$7,000	\$10,500	\$3,500
Total Miscellaneous:		\$84,938	\$90,426	\$98,600	\$136,225	\$37,625
Appropriation From Fund Balance						
Appropriation from Fund Balance						
Appropriation from Fund Balance	1-01-072-8075	\$0	\$0	-\$178,235	-\$137,970	\$40,265
Total Appropriation from Fund Balance:		\$0	\$0	-\$178,235	-\$137,970	\$40,265
Total Appropriation From Fund Balance:		\$0	\$0	-\$178,235	-\$137,970	\$40,265
Miscellaneous Revenue						
Miscellaneous Revenue						
Miscellaneous Revenue	1-01-072-7100	-\$110,454	-\$127,726	-\$133,152	-\$133,152	\$0
Total Miscellaneous Revenue:		-\$110,454	-\$127,726	-\$133,152	-\$133,152	\$0
Total Miscellaneous Revenue:		-\$110,454	-\$127,726	-\$133,152	-\$133,152	\$0
Total Expense Objects:		\$575,849	\$575,849	\$587,365	\$610,859	\$23,494



Organizational Chart



Objectives

1. Increase children's, teen, adult and senior programming to meet community needs.
2. Continue cooperative meetings with the Greenville Public Library.
3. Continue to promote cooperative purchases, services, and programming with the Greenville Public Library.
4. Encourage town to provide equitable funding for libraries in Smithfield.
5. Continue subscriptions to 24/7 online library services and databases.
6. Hire a consultant to complete a needs assessment for both libraries in Smithfield.
7. Continue to cooperate with the Smithfield School Department.
8. Continue to update public and staff computers.
9. Write grants.
10. Install LED sign on the corner of Esmond St. and Dean Ave to advertise programs.
11. Remove underground oil storage tank.
12. Put a new roof on outside stairwell to basement.
13. Cooperate with Parks and Recreation and the Senior Center.
14. Reconfigure interior of library to make it more welcoming and usable for patrons.

Greenville Library



Dorothy J. Swain
Library Director (Greenville)

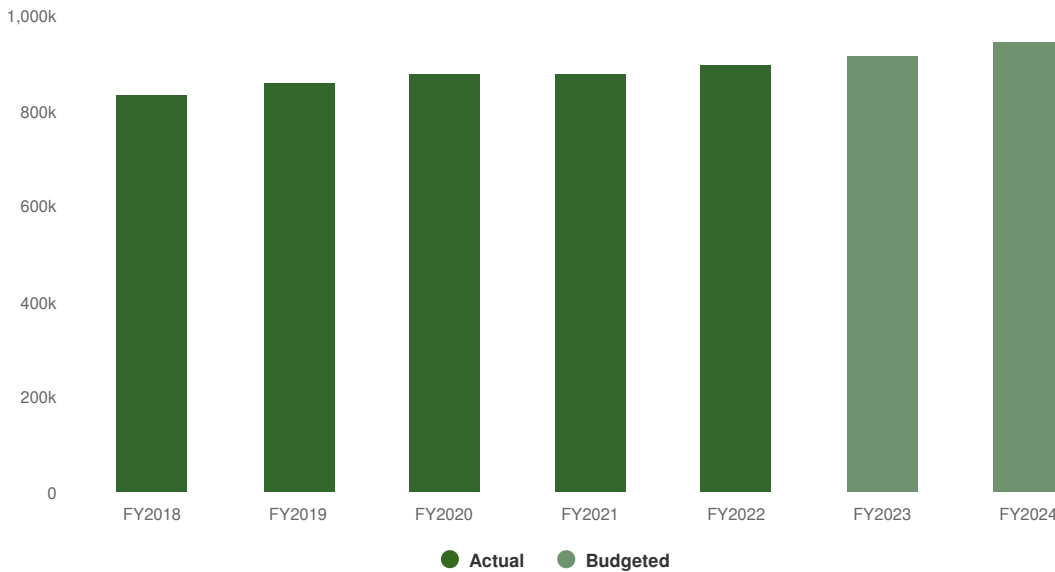
The Greenville Public Library has been serving the Town of Smithfield since 1882. It is a non-profit corporation supported by dues and contributions from Library Association members, the Town of Smithfield, Rhode Island grant-in-aid, private grants, and income from endowments and savings. The Library is governed by an elected Board of Trustees and employs both support staff and professionals holding Master of Library and Information degrees. The Library is open every day during the school year and only closed on Sundays during the summer.

In addition to books, movies, reference and other traditional library services such as Early Learning backpacks, the Library also offers services 24 hours a day via its website, including audio books, electronic books, research databases, music, movies and full-text magazine downloads, along with language instruction. It also offers tutoring, both on-line and in-house, individual e-tablet instruction, one-on-one computer training, programs for all ages, maker-space services that include a 3D printer and Wi-Fi available within the building and outside of the building within the range of the parking lot. Study and meeting areas in the building are available free of charge to non-profit groups and individuals.

Expenditures Summary

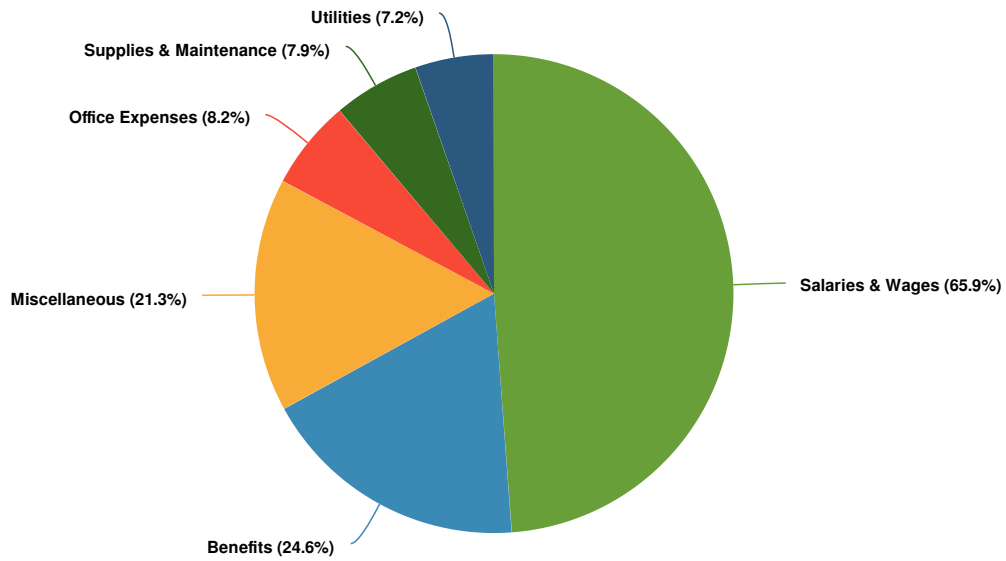
\$941,850 **\$28,213**
(3.09% vs. prior year)

Greenville Library Proposed and Historical Budget vs. Actual

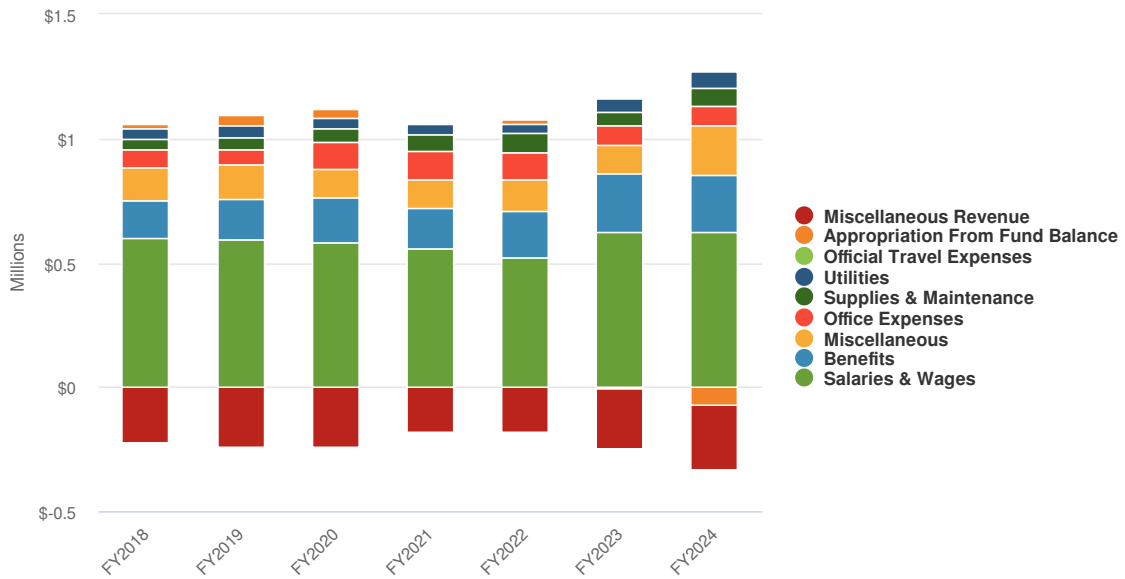


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						
Salaries & Wages						
Salaries & Wages	1-01-071-0101	\$556,978	\$523,861	\$606,496	\$603,109	-\$3,387
Sunday Hours	1-01-071-0108	\$0	\$0	\$18,000	\$18,000	\$0
Total Salaries & Wages:		\$556,978	\$523,861	\$624,496	\$621,109	-\$3,387
Total Salaries & Wages:		\$556,978	\$523,861	\$624,496	\$621,109	-\$3,387
Benefits						
Benefits						
Social Security (FICA)	1-01-071-0131	\$37,584	\$38,020	\$44,000	\$45,000	\$1,000
Total Benefits:		\$37,584	\$38,020	\$44,000	\$45,000	\$1,000
Unemployment Compensation						
Unemployment	1-01-071-0132	\$0	\$0	\$2,000	\$2,000	\$0
Total Unemployment Compensation:		\$0	\$0	\$2,000	\$2,000	\$0
Healthcare						
Blue Cross/Blue Shield	1-01-071-0133	\$123,194	\$125,230	\$168,000	\$159,500	-\$8,500
Total Healthcare:		\$123,194	\$125,230	\$168,000	\$159,500	-\$8,500
Retirement Benefits						
Retirement	1-01-071-0136	\$1,949	\$22,731	\$22,000	\$25,000	\$3,000
Total Retirement Benefits:		\$1,949	\$22,731	\$22,000	\$25,000	\$3,000
Total Benefits:		\$162,727	\$185,981	\$236,000	\$231,500	-\$4,500
Supplies & Maintenance						
Supplies & Maintenance						
Bldg. Maint. & Supplies	1-01-071-0562	\$61,486	\$74,136	\$54,057	\$74,000	\$19,943
Total Supplies & Maintenance:		\$61,486	\$74,136	\$54,057	\$74,000	\$19,943
Total Supplies & Maintenance:		\$61,486	\$74,136	\$54,057	\$74,000	\$19,943
Utilities						
Utilities						
Electricity	1-01-071-0201	\$20,809	\$18,042	\$28,788	\$29,287	\$499



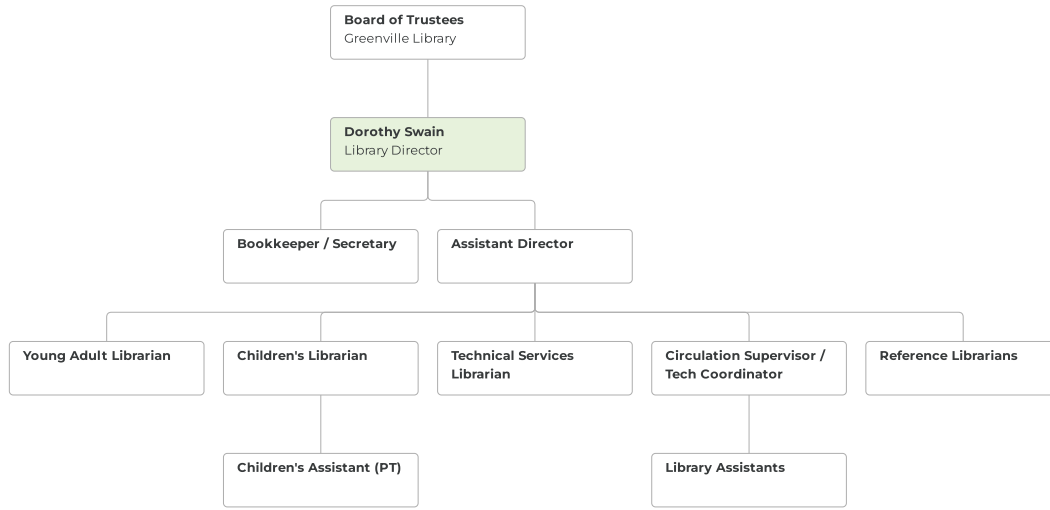
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Telephone	1-01-071-0202	\$4,840	\$4,794	\$3,455	\$5,000	\$1,545
Heating Fuel	1-01-071-0203	\$13,706	\$14,421	\$14,394	\$28,000	\$13,606
Water	1-01-071-0204	\$3,351	\$2,711	\$2,303	\$5,000	\$2,697
Sewer	1-01-071-0207	\$375	\$375	\$461	\$500	\$39
Total Utilities:		\$43,081	\$40,343	\$49,400	\$67,787	\$18,387
Total Utilities:		\$43,081	\$40,343	\$49,400	\$67,787	\$18,387
Official Travel Expenses						
Official Travel Expenses						
Official Travel	1-01-071-0501	\$193	\$0	\$2,000	\$0	-\$2,000
Total Official Travel Expenses:		\$193	\$0	\$2,000	\$0	-\$2,000
Total Official Travel Expenses:		\$193	\$0	\$2,000	\$0	-\$2,000
Office Expenses						
Office Expenses						
Office Supplies	1-01-071-0601	\$5,686	\$5,801	\$7,000	\$7,000	\$0
Office Equipment	1-01-071-0602	\$299	\$400	\$400	\$1,000	\$600
Printing & Reproduction	1-01-071-0612	\$6,248	\$8,415	\$9,000	\$11,000	\$2,000
Computer Replacements	1-01-071-0613	\$4,415	\$3,821	\$3,061	\$5,000	\$1,939
Total Office Expenses:		\$16,648	\$18,437	\$19,461	\$24,000	\$4,539
Professional Services						
Computer Services	1-01-071-0705	\$34,177	\$35,363	\$34,000	\$35,000	\$1,000
Total Professional Services:		\$34,177	\$35,363	\$34,000	\$35,000	\$1,000
Insurance Premiums						
Bond & Insurance Premiums	1-01-071-0712	\$63,649	\$58,463	\$26,025	\$18,000	-\$8,025
Total Insurance Premiums:		\$63,649	\$58,463	\$26,025	\$18,000	-\$8,025
Total Office Expenses:		\$114,474	\$112,263	\$79,486	\$77,000	-\$2,486
Miscellaneous						
Miscellaneous						
Capital Expenditures	1-01-071				\$68,201	\$68,201
Mortgage Interest	1-01-071-0563	\$22,098	\$22,098	\$22,098	\$22,098	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Library Holdings & Services	1-01-071-0784	\$78,172	\$75,212	\$71,000	\$82,000	\$11,000
Contingency	1-01-071-0801	\$904	\$1,544	\$1,500	\$1,500	\$0
Programs & Activities	1-01-071-0900	\$4,568	\$5,015	\$4,000	\$8,000	\$4,000
Total Miscellaneous:		\$105,742	\$103,869	\$98,598	\$181,799	\$83,201
Dues & Conferences						
Dues & Conferences	1-01-071-0751	\$823	\$769	\$3,000	\$3,000	\$0
Total Dues & Conferences:		\$823	\$769	\$3,000	\$3,000	\$0
Financial Audit						
Financial Records/Banking	1-01-071-0910	\$12,000	\$19,675	\$14,000	\$16,000	\$2,000
Total Financial Audit:		\$12,000	\$19,675	\$14,000	\$16,000	\$2,000
Total Miscellaneous:		\$118,565	\$124,313	\$115,598	\$200,799	\$85,201
Appropriation From Fund Balance						
Appropriation from Fund Balance						
Appropriation from Fund Balance	1-01-071-8075	\$0	\$15,757	-\$3,900	-\$71,965	-\$68,065
Total Appropriation from Fund Balance:		\$0	\$15,757	-\$3,900	-\$71,965	-\$68,065
Total Appropriation From Fund Balance:		\$0	\$15,757	-\$3,900	-\$71,965	-\$68,065
Miscellaneous Revenue						
Miscellaneous Revenue						
Miscellaneous Revenue	1-01-071-7100	-\$179,345	-\$180,932	-\$243,500	-\$258,380	-\$14,880
Total Miscellaneous Revenue:		-\$179,345	-\$180,932	-\$243,500	-\$258,380	-\$14,880
Total Miscellaneous Revenue:		-\$179,345	-\$180,932	-\$243,500	-\$258,380	-\$14,880
Total Expense Objects:		\$878,159	\$895,722	\$913,637	\$941,850	\$28,213



Organizational Chart



Objectives

Objectives:

1. To continue to offer a more diverse and greater number of virtual, web-based, in-person, and outside programs for all ages.
2. To continue to provide services to the home-bound population.
3. To continue to expand our partnership with the Smithfield Historic Preservation Commission.
4. To continue to pursue specialized grants.
5. To continue to collaborate with the East Smithfield Library, Smithfield School Department, government and community agencies, and businesses with the Town.
6. To establish a Building Redesign Study.
7. To continue to review and work from our Strategic Plan.
8. To continue to update our Disaster Plan.
9. To provide more art programs based on the community requests.
10. To begin work on indoor and outdoor building maintenance.



Smithfield Senior Center



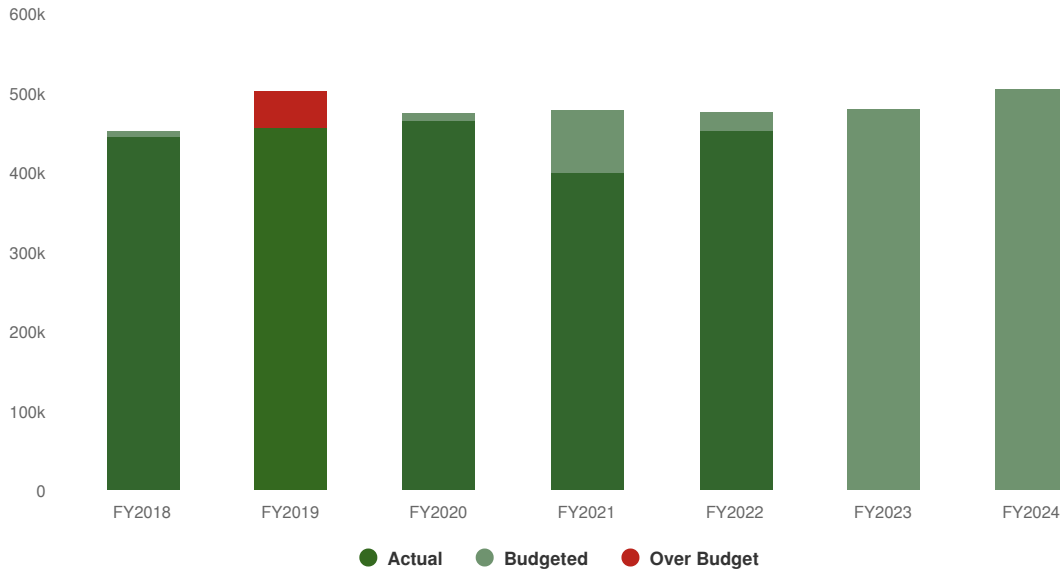
Karen L. Armstrong
Senior Center Director

It is the mission of the Smithfield Senior Center to actively promote the emotional well-being of its members by implementing and maintaining quality educational, recreational, wellness programs and activities. The Center acts as a resource and referral agency sharing connections with other appropriate outreach agencies as needed. The Center shall continue to provide meal services for its luncheons and help prepare packages for the Meals on Wheels participants. Transportation services are available for lunch, parties, trips, and activities at the Senior Center. Transportation for grocery shopping and doctor's appointments are made available for homebound residents of our community. It shall continue to recruit the services of volunteers to help enrich their lives in a comfortable and appreciative environment and to ensure that all needs of the members are consistently met within a positive and professional atmosphere.

Expenditures Summary

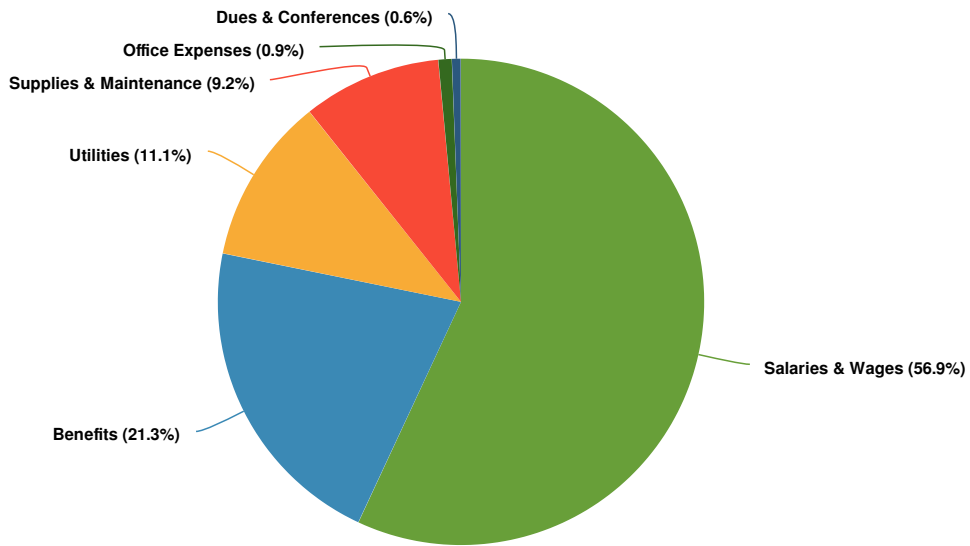
\$504,795 **\$24,568**
(5.12% vs. prior year)

Smithfield Senior Center Proposed and Historical Budget vs. Actual

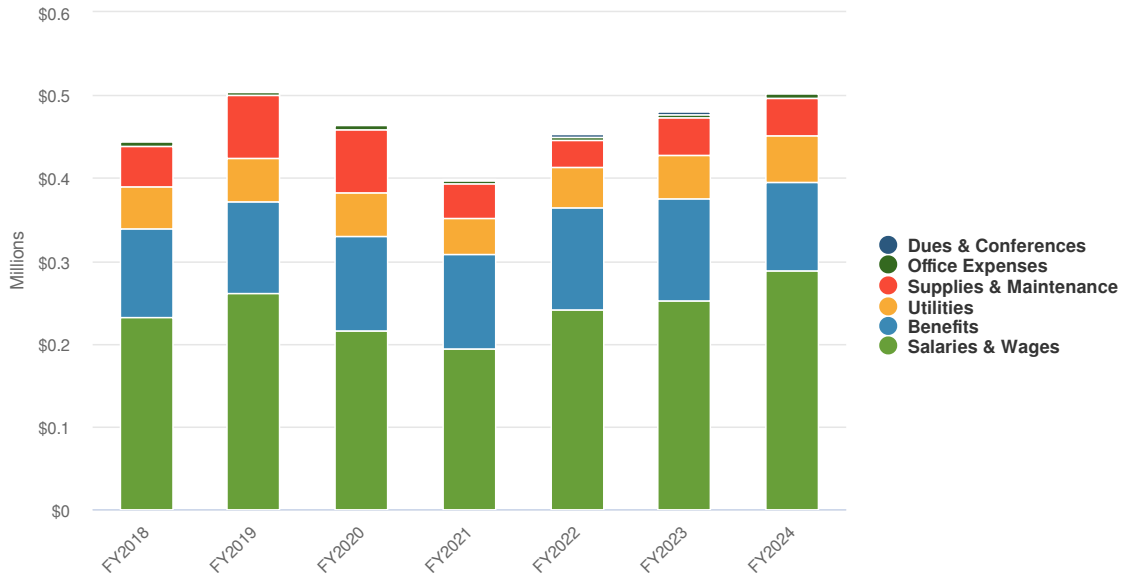


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						



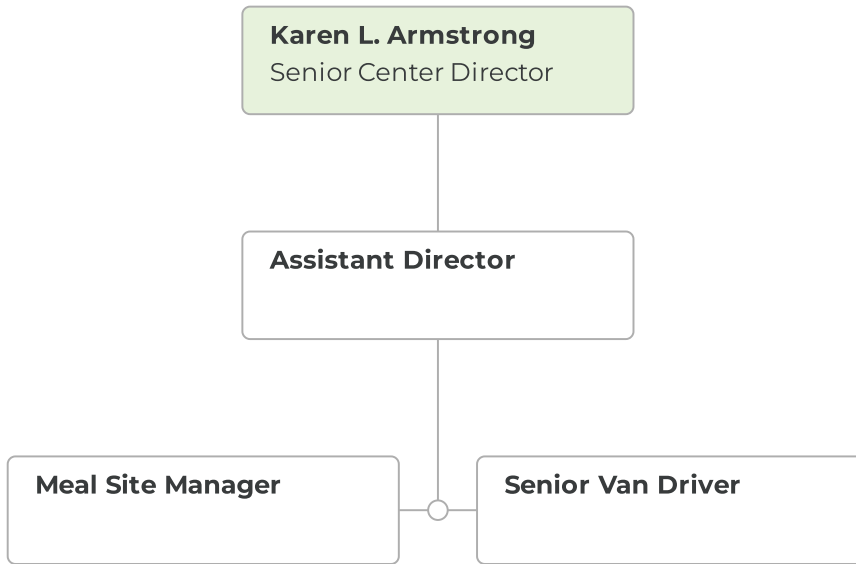
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Salaries & Wages						
Salaries & Wages	1-01-074-0101	\$169,002	\$213,852	\$215,642	\$223,140	\$7,498
Overtime	1-01-074-0102	\$7,373	\$8,264	\$5,560	\$6,000	\$440
Part Time	1-01-074-0103	\$12,363	\$13,179	\$23,393	\$50,440	\$27,047
Longevity	1-01-074-0104	\$4,519	\$5,515	\$7,899	\$7,899	\$0
Total Salaries & Wages:		\$193,257	\$240,810	\$252,494	\$287,479	\$34,985
Total Salaries & Wages:		\$193,257	\$240,810	\$252,494	\$287,479	\$34,985
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-074-0131	\$14,377	\$16,673	\$19,293	\$22,127	\$2,834
Total Benefits:		\$14,377	\$16,673	\$19,293	\$22,127	\$2,834
Healthcare						
Medical Insurance - Active	1-01-074-0142	\$78,296	\$78,609	\$74,471	\$59,548	-\$14,923
Dental Insurance - Active	1-01-074-0143	\$2,603	\$2,708	\$3,224	\$2,476	-\$748
Total Healthcare:		\$80,899	\$81,317	\$77,695	\$62,024	-\$15,671
Retirement Benefits						
Pension - Defined Contribution	1-01-074-0146	\$1,685	\$2,173	\$2,235	\$2,318	\$83
Pension - State Pension	1-01-074-0148	\$17,042	\$22,167	\$22,175	\$19,981	-\$2,194
Total Retirement Benefits:		\$18,727	\$24,340	\$24,410	\$22,299	-\$2,111
Insurance Premiums						
Life Insurance	1-01-074-0155	\$835	\$866	\$835	\$866	\$31
Total Insurance Premiums:		\$835	\$866	\$835	\$866	\$31
Total Benefits:		\$114,838	\$123,196	\$122,233	\$107,316	-\$14,917
Supplies & Maintenance						
Supplies & Maintenance						
Vehicle Maintenance	1-01-074-0521	\$3,036	\$5,744	\$11,000	\$11,000	\$0
Building Supplies/ Equipment	1-01-074-0561	\$17,012	\$10,513	\$10,500	\$12,500	\$2,000
Building Maintenance	1-01-074-0562	\$21,253	\$17,095	\$23,000	\$23,000	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Total Supplies & Maintenance:		\$41,302	\$33,352	\$44,500	\$46,500	\$2,000
Total Supplies & Maintenance:		\$41,302	\$33,352	\$44,500	\$46,500	\$2,000
Utilities						
Utilities						
Electricity	1-01-074-0201	\$27,440	\$28,730	\$30,000	\$30,000	\$0
Telephone	1-01-074-0202	\$3,563	\$5,535	\$2,500	\$5,000	\$2,500
Heating Fuel	1-01-074-0203	\$11,830	\$11,749	\$18,500	\$18,500	\$0
Water	1-01-074-0204	\$1,508	\$2,624	\$2,500	\$2,500	\$0
Total Utilities:		\$44,341	\$48,638	\$53,500	\$56,000	\$2,500
Total Utilities:		\$44,341	\$48,638	\$53,500	\$56,000	\$2,500
Office Expenses						
Office Expenses						
Office Supplies	1-01-074-0601	\$3,175	\$3,337	\$4,500	\$4,500	\$0
Total Office Expenses:		\$3,175	\$3,337	\$4,500	\$4,500	\$0
Total Office Expenses:		\$3,175	\$3,337	\$4,500	\$4,500	\$0
Dues & Conferences						
Dues & Conferences						
Dues & Conferences	1-01-074-0751	\$2,406	\$4,055	\$3,000	\$3,000	\$0
Total Dues & Conferences:		\$2,406	\$4,055	\$3,000	\$3,000	\$0
Total Dues & Conferences:		\$2,406	\$4,055	\$3,000	\$3,000	\$0
Total Expense Objects:		\$399,319	\$453,389	\$480,227	\$504,795	\$24,568



Organizational Chart



Objectives

1. Provide nutritious meals prepared in our meal site by the kitchen manager.
2. Maintain an agreement with Meals on Wheels to provide homebound Smithfield residents with a nutritious meal, Monday through Friday.
3. Make available seasonal homemade food, prepared by our kitchen manager, for seniors to purchase.
4. Maintain partnerships with various organizations that provide several programs for our facility.
5. Offer services to our seniors to the best of our capability or refer them to the appropriate resources, by using our networking partnerships.
6. Continue fundraising for the Center and other neighboring organizations.
7. Continue working with the Smithfield Police and Fire Departments regarding scams, telemarketing and home safety.
8. Continue to seek out additional funding through the State of Rhode Island Designated Grants, Senate and Legislative Grants.
9. Follow State and Town guidelines as we navigate through the Corona Virus to ensure the safety and wellbeing of our members.

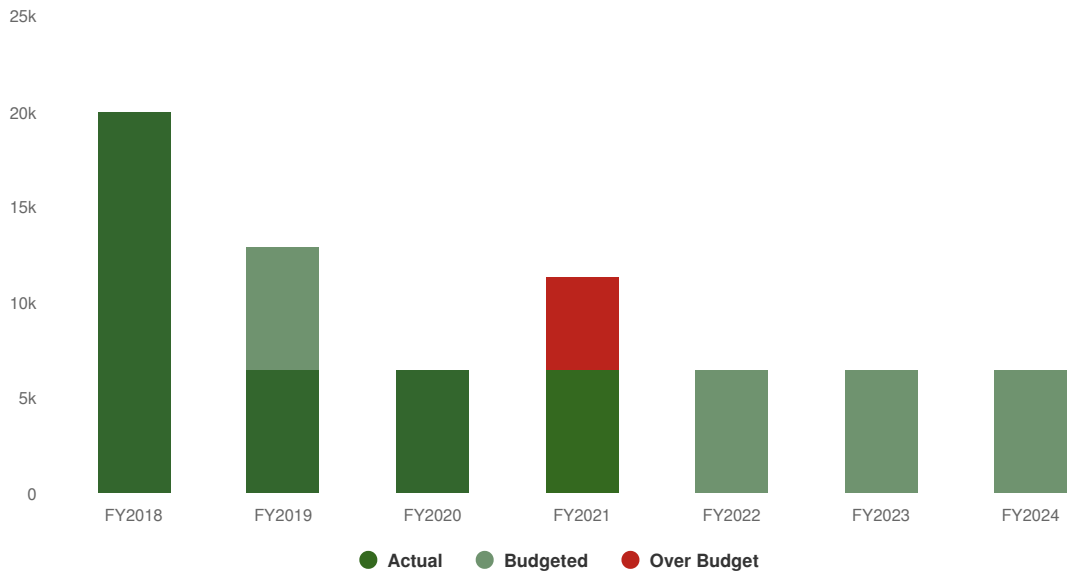
East Smithfield Neighborhood Center

The East Smithfield Neighborhood Center serves the Smithfield community as a meeting place for recreational and civic activities, dances, social functions and other events. Unfortunately, the center is currently closed, but the Town is continuing to work to get the center reopened as a recreational center for the residents of Smithfield.

Expenditures Summary

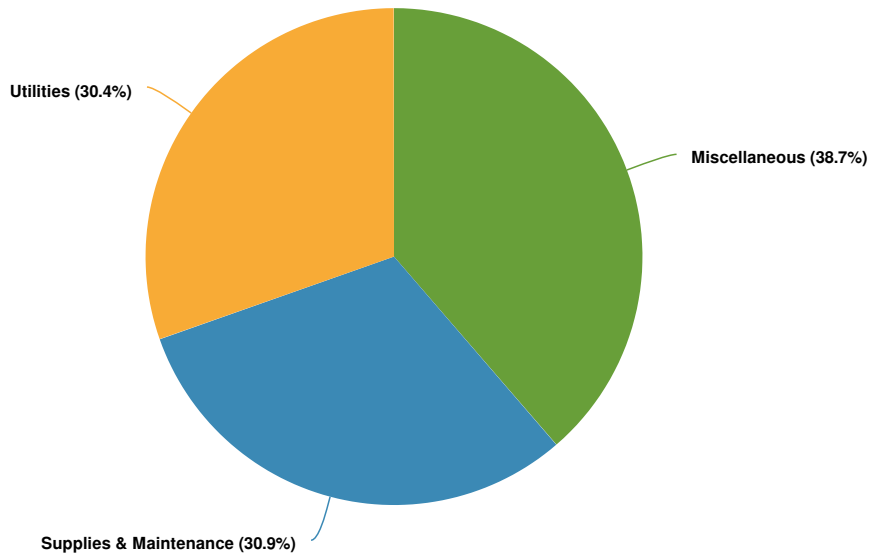
\$6,465 **\$0**
(0.00% vs. prior year)

East Smithfield Neighborhood Center Proposed and Historical Budget vs. Actual

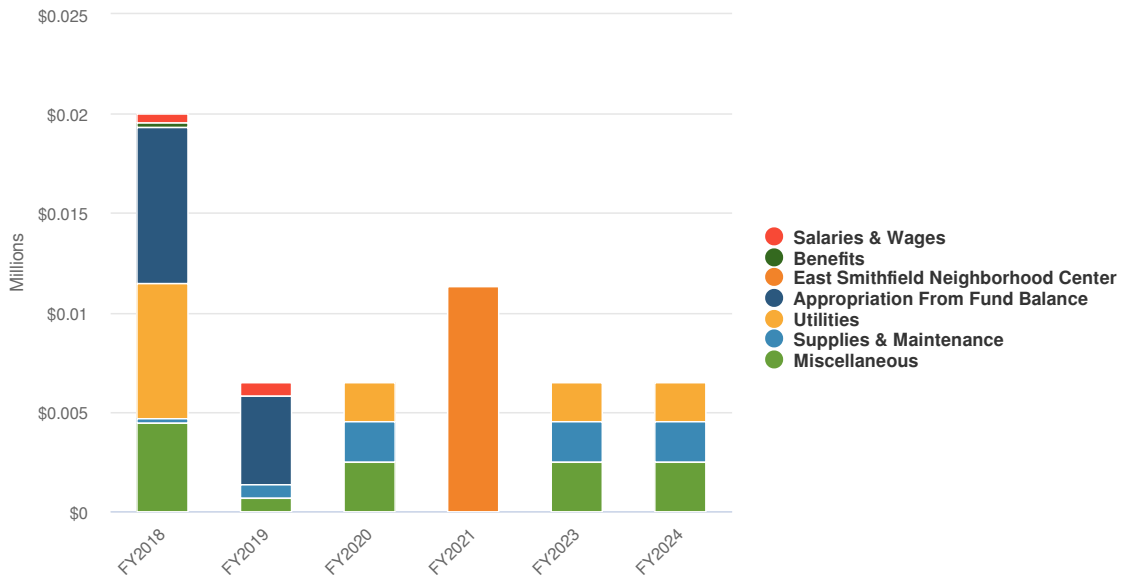


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Supplies & Maintenance						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Supplies & Maintenance						
Building Maint & Supplies	1-01-073-0562	\$0	\$0	\$2,000	\$2,000	\$0
Total Supplies & Maintenance:		\$0	\$0	\$2,000	\$2,000	\$0
Total Supplies & Maintenance:		\$0	\$0	\$2,000	\$2,000	\$0
East Smithfield Neighborhood Center						
E S Neighborhood Center						
E S Neighborhood Center	1-01-073-0900	\$11,343	\$0	\$0	\$0	\$0
Total E S Neighborhood Center:		\$11,343	\$0	\$0	\$0	\$0
Total East Smithfield Neighborhood Center:		\$11,343	\$0	\$0	\$0	\$0
Utilities						
Utilities						
Electricity	1-01-073-0201	\$0	\$0	\$1,000	\$1,000	\$0
Heating Fuel	1-01-073-0203	\$0	\$0	\$500	\$500	\$0
Water	1-01-073-0204	\$0	\$0	\$110	\$110	\$0
Sewer Usage	1-01-073-0207	\$0	\$0	\$355	\$355	\$0
Total Utilities:		\$0	\$0	\$1,965	\$1,965	\$0
Total Utilities:		\$0	\$0	\$1,965	\$1,965	\$0
Miscellaneous						
Professional Services						
Special Services	1-01-073-0702	\$0	\$0	\$2,500	\$2,500	\$0
Total Professional Services:		\$0	\$0	\$2,500	\$2,500	\$0
Total Miscellaneous:		\$0	\$0	\$2,500	\$2,500	\$0
Total Expense Objects:		\$11,343	\$0	\$6,465	\$6,465	\$0



Planning & Economic Development Office



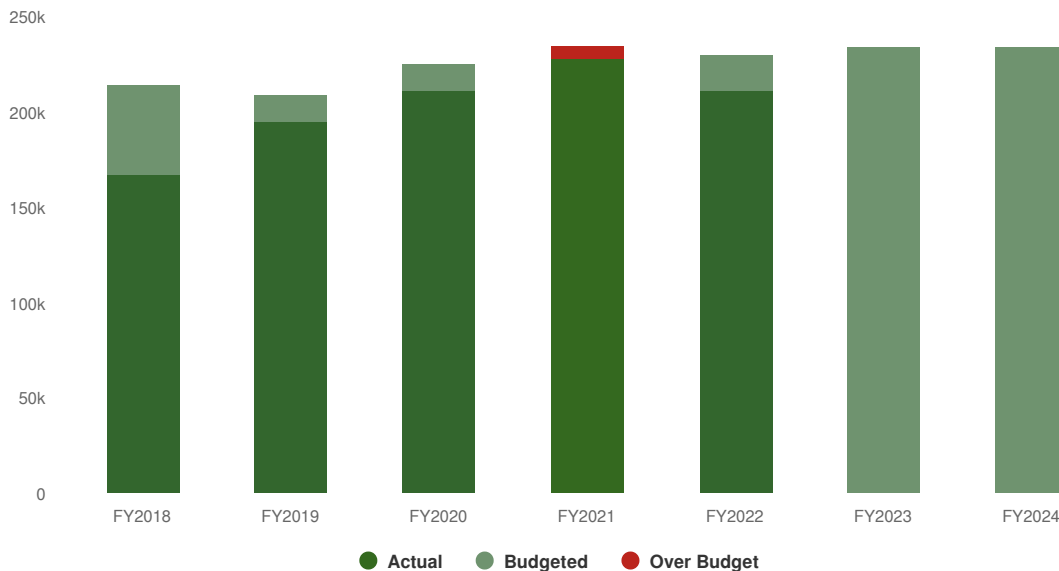
Michael A. Phillips
Planning & Economic Development Director

As the Town has grown, the complexity of planning issues has developed to the point where planning decisions are involved in a wide range of topics and initiatives other than the traditional review of subdivisions. The Planning Department's role has grown to include providing support to the Planning Board in the development and management of the Comprehensive Plan, review and recommendations on amendments to the Zoning Ordinance and Map, the administration of the CDBG Program, Open Space acquisition recommendations as well as policy development and support services for the Town Council, Town Manager, Planning Board, Historic Preservation Commission, Land Trust, Conservation Commission and Economic Development Commission. The Department is the Town's coordinator for the Woonasquackett River Watershed Council that is actively seeking to develop a section of a Bikeway in Smithfield and develop other resiliency projects along the River. In the coming year, the Department will continue on implementing the many actions called for in the Comprehensive Plan.

Expenditures Summary

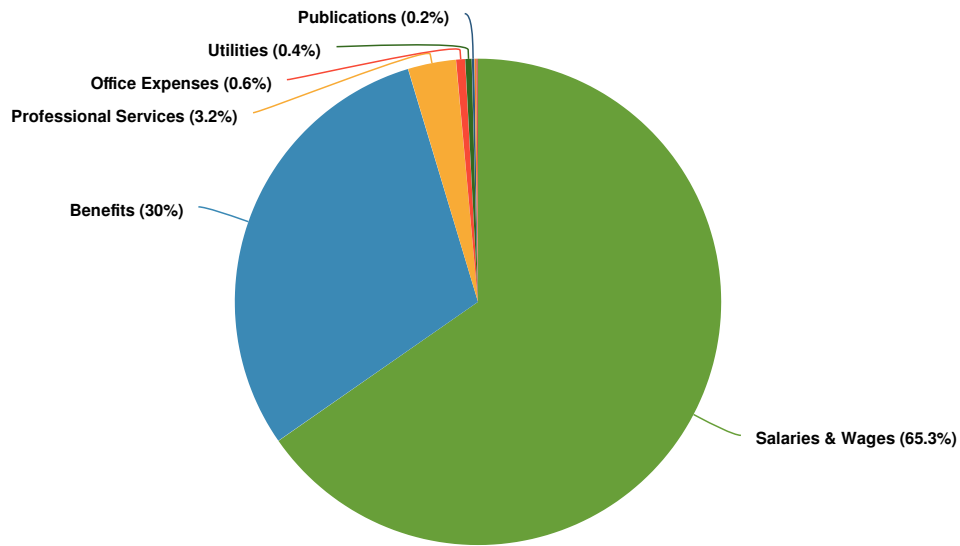
\$234,121 **\$0**
(0.00% vs. prior year)

Planning & Economic Development Office Proposed and Historical Budget vs. Actual

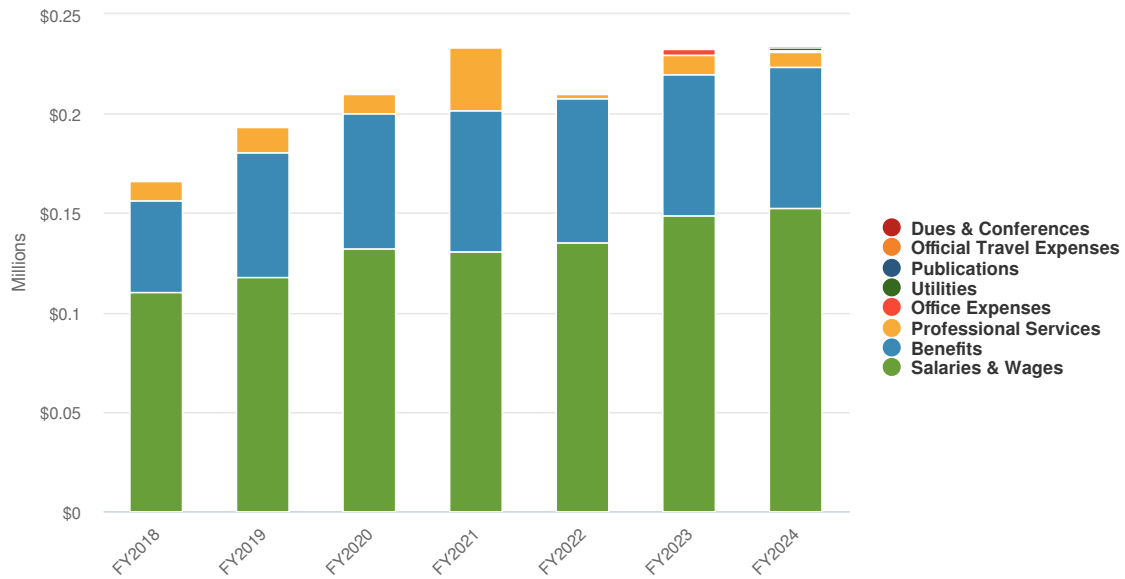


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Salaries & Wages						
Salaries & Wages	1-01-007-0101	\$130,713	\$134,635	\$148,442	\$152,943	\$4,501
Annual Leave	1-01-007-0107		\$312	\$0	\$0	\$0
Total Salaries & Wages:		\$130,713	\$134,947	\$148,442	\$152,943	\$4,501
Total Salaries & Wages:		\$130,713	\$134,947	\$148,442	\$152,943	\$4,501
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-007-0131	\$8,625	\$9,619	\$11,025	\$12,131	\$1,106
Total Benefits:		\$8,625	\$9,619	\$11,025	\$12,131	\$1,106
Healthcare						
Medical Insurance - Active	1-01-007-0142	\$46,219	\$46,355	\$43,864	\$42,670	-\$1,194
Dental Insurance - Active	1-01-007-0143	\$1,839	\$1,994	\$1,888	\$1,750	-\$138
Total Healthcare:		\$48,059	\$48,348	\$45,752	\$44,420	-\$1,332
Retirement Benefits						
Pension - Defined Contribution	1-01-007-0146	\$515	\$530	\$530	\$563	\$33
Pension - State Pension	1-01-007-0148	\$13,165	\$13,676	\$13,704	\$12,781	-\$923
Total Retirement Benefits:		\$13,680	\$14,206	\$14,234	\$13,344	-\$890
Insurance Premiums						
Life Insurance	1-01-007-0155	\$418	\$433	\$418	\$433	\$15
Total Insurance Premiums:		\$418	\$433	\$418	\$433	\$15
Total Benefits:		\$70,781	\$72,606	\$71,429	\$70,328	-\$1,101
Utilities						
Utilities						
Telephone	1-01-007-0202	\$745	\$721	\$1,000	\$1,000	\$0
Total Utilities:		\$745	\$721	\$1,000	\$1,000	\$0
Total Utilities:		\$745	\$721	\$1,000	\$1,000	\$0
Publications						
Publications						
Publications & Subscriptions	1-01-007-0301	\$407	\$407	\$300	\$400	\$100



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Total Publications:		\$407	\$407	\$300	\$400	\$100
Total Publications:		\$407	\$407	\$300	\$400	\$100
Official Travel Expenses						
Official Travel Expenses						
Official Travel	1-01-007-0501	\$0	\$0	\$300	\$300	\$0
Total Official Travel Expenses:		\$0	\$0	\$300	\$300	\$0
Total Official Travel Expenses:		\$0	\$0	\$300	\$300	\$0
Office Expenses						
Office Expenses						
Office Supplies	1-01-007-0601	\$316	\$152	\$500	\$500	\$0
Office Equipment	1-01-007-0602	\$0	\$0	\$400	\$400	\$0
Printing & Reproduction	1-01-007-0612	\$79	\$0	\$1,500	\$500	-\$1,000
Total Office Expenses:		\$395	\$152	\$2,400	\$1,400	-\$1,000
Total Office Expenses:		\$395	\$152	\$2,400	\$1,400	-\$1,000
Dues & Conferences						
Dues & Conferences						
Dues & Conferences	1-01-007-0751	\$0	\$0	\$250	\$250	\$0
Total Dues & Conferences:		\$0	\$0	\$250	\$250	\$0
Total Dues & Conferences:		\$0	\$0	\$250	\$250	\$0
Professional Services						
Professional Services						
Consultant services	1-01-007-0701	\$31,718	\$2,659	\$10,000	\$7,500	-\$2,500
Total Professional Services:		\$31,718	\$2,659	\$10,000	\$7,500	-\$2,500
Total Professional Services:		\$31,718	\$2,659	\$10,000	\$7,500	-\$2,500
Total Expense Objects:		\$234,760	\$211,491	\$234,121	\$234,121	\$0



Organizational Chart



Objectives

1. Continue implementation of the short and medium term actions called for in the Comprehensive Plan including zone changes and complete the five (5) informational report on the status of the comprehensive plan implementation program.
2. Provide technical and advisory assistance to the Town Council, Economic Development Commission, Technical Review Committee, Planning Board, Zoning Board of Review, and other municipal boards and commissions.
3. Work with the Planning Board to revise the Smithfield Subdivision and Land Development Review Regulations.
4. Update Town zoning regulations, working with Building and Zoning Office and Planning Board.
5. Administer CDBG grant funds and implement CDBG programs.
6. Work with the Town Manager and Economic Development Commission to further Economic Development goals.
7. Coordinate efforts to develop solar energy projects on town land.
8. Collaborate with the Town's grant writer on finding funding sources for Town projects.
9. Work with the Engineering Department, Recreation Department and Water Department on various projects such as the dog park, Rhody Resiliency Community project, Woonasquatucket Bikeway and others.
10. Acquire property to expand parking for Whipple Field and Olivia's Wood's Trail.

Police Department



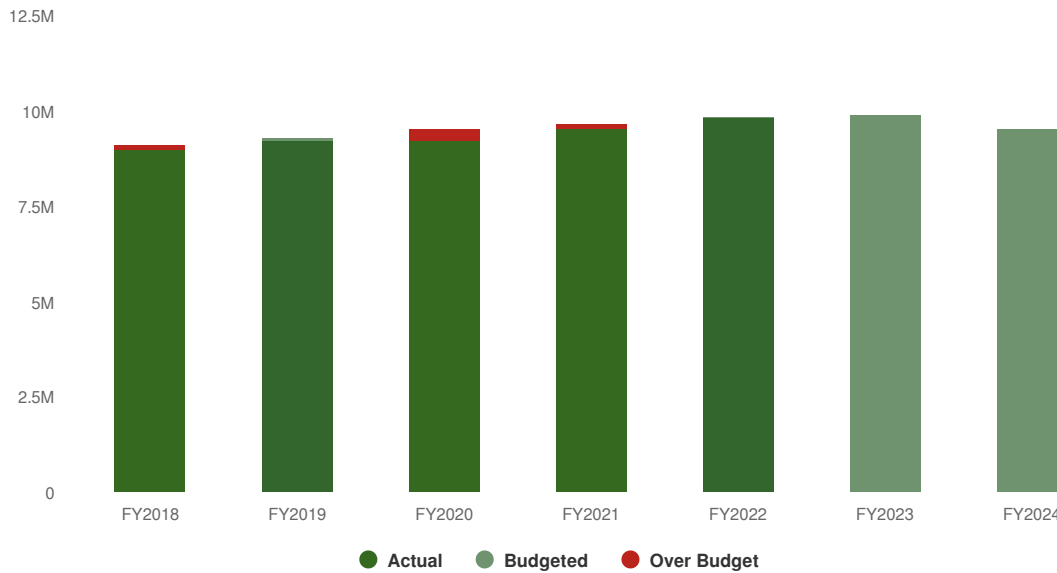
Richard P. St. Sauveur
Police Chief

The Police Department has an authorized strength of 45 police officers and 13 full-time civilians, and is headquartered in a two-level building on four acres overlooking the Stillwater Reservoir on Pleasant View Avenue. The Department is organized under three divisions: the uniform, detective, and administrative divisions each headed by captains. The Department attained national accreditation status in March of 2001 and was reaccredited in 2004, 2007, 2010, 2013, 2016, and 2020. During FY 2021-2022, the Department made 492 arrests, cited motorists for 3,306 traffic violations, and apprehended 58 drunk drivers.

Expenditures Summary

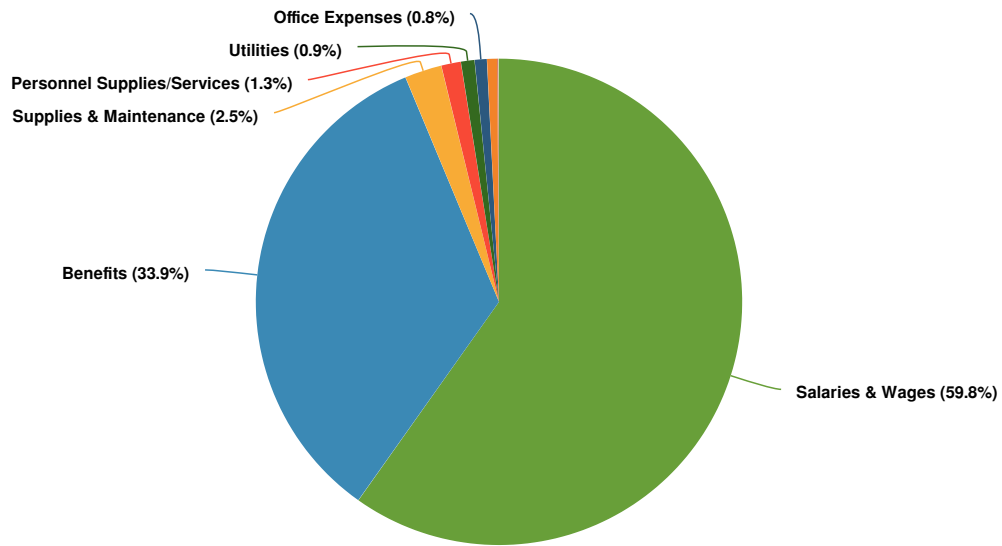
\$9,556,187 **-\$341,151**
(-3.45% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

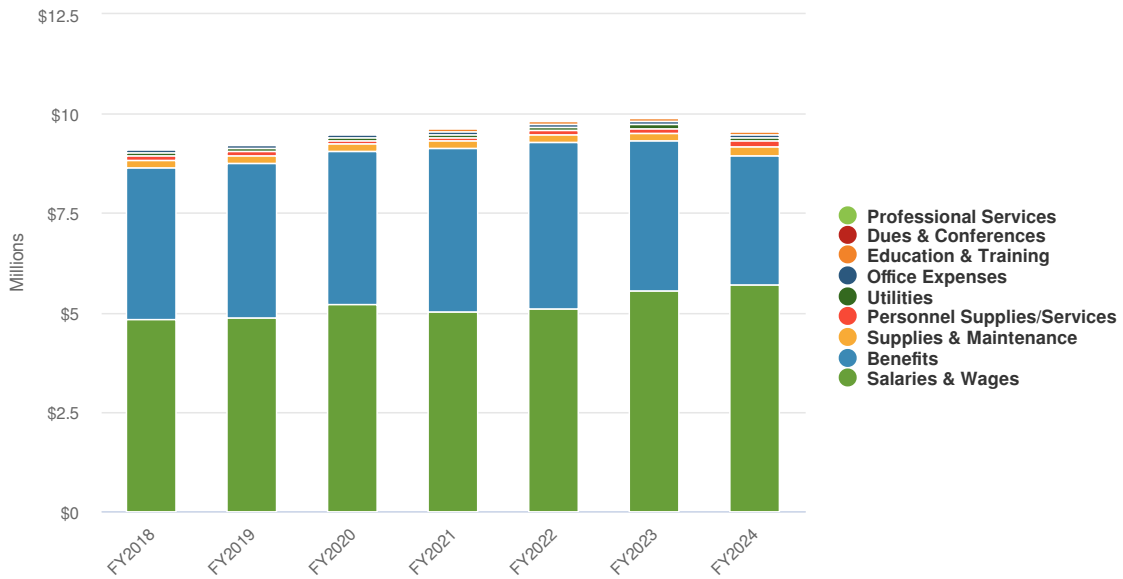


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Salaries & Wages						
Salaries & Wages	1-01-032-0101	\$2,881,777	\$3,159,352	\$3,437,656	\$3,571,352	\$133,696
Overtime	1-01-032-0102	\$127,428	\$118,289	\$127,800	\$131,634	\$3,834
Part-Time	1-01-032-0103	\$35,162	\$35,266	\$38,000	\$38,880	\$880
Longevity (PO)	1-01-032-0104	\$256,552	\$277,920	\$302,271	\$309,586	\$7,315
Holidays	1-01-032-0105	\$153,929	\$184,582	\$200,046	\$207,748	\$7,702
Sick Leave	1-01-032-0106	\$148,132	\$69,122	\$92,933	\$95,721	\$2,788
Annual Leave	1-01-032-0107	\$278,928	\$172,860	\$120,420	\$124,033	\$3,613
Salaries & Wages (PC)	1-01-032-0112	\$753,271	\$735,614	\$805,214	\$818,360	\$13,146
Overtime (PC)	1-01-032-0113	\$73,648	\$76,522	\$44,000	\$45,320	\$1,320
Longevity (PC)	1-01-032-0114	\$55,563	\$40,837	\$41,619	\$35,374	-\$6,245
Compensatory Time	1-01-032-0125	\$262,388	\$226,427	\$328,526	\$338,382	\$9,856
Total Salaries & Wages:		\$5,026,779	\$5,096,789	\$5,538,485	\$5,716,390	\$177,905
Total Salaries & Wages:		\$5,026,779	\$5,096,789	\$5,538,485	\$5,716,390	\$177,905
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-032-0131	\$408,611	\$430,557	\$423,694	\$423,694	\$0
Total Benefits:		\$408,611	\$430,557	\$423,694	\$423,694	\$0
Healthcare						
Medical Insurance - Active (PO)	1-01-032-0142	\$840,791	\$819,939	\$827,592	\$771,484	-\$56,108
Dental Insurance - Active (PO)	1-01-032-0143	\$33,862	\$33,276	\$35,501	\$30,727	-\$4,774
Medical Insurance - Active (PC)	1-01-032-0144	\$171,753	\$159,963	\$159,618	\$155,323	-\$4,295
Dental Insurance - Active (PC)	1-01-032-0145	\$4,881	\$6,870	\$6,840	\$6,509	-\$331
Total Healthcare:		\$1,051,287	\$1,020,048	\$1,029,551	\$964,043	-\$65,508
Retirement Benefits						
Pension - Defined Contribution (PC)	1-01-032-0146	\$6,662	\$6,387	\$6,660	\$6,617	-\$43
Pension - State Pension (PO)	1-01-032-0147	\$395,407	\$455,455	\$446,173	\$380,332	-\$65,841



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Pension - State Pension (PC)	1-01-032-0148	\$74,438	\$75,288	\$76,722	\$65,274	-\$11,448
Pension - Local Pension (PO)	1-01-032-0149	\$2,152,683	\$2,179,641	\$1,776,158	\$1,386,907	-\$389,251
Total Retirement Benefits:		\$2,629,190	\$2,716,770	\$2,305,713	\$1,839,130	-\$466,583
Insurance Premiums						
Life Insurance	1-01-032-0155	\$10,736	\$11,733	\$11,693	\$12,346	\$653
Total Insurance Premiums:		\$10,736	\$11,733	\$11,693	\$12,346	\$653
Total Benefits:		\$4,099,823	\$4,179,108	\$3,770,651	\$3,239,213	-\$531,438
Personnel Supplies/Services						
Personnel Supplies/Services						
Clothing Allowance	1-01-032-0401	\$71,523	\$85,100	\$92,100	\$106,700	\$14,600
Ammunition	1-01-032-0411	\$7,300	\$1,941	\$7,300	\$7,300	\$0
Special Services - D.A.R.E.	1-01-032-0620	\$2,377	\$7,900	\$8,000	\$10,000	\$2,000
Total Personnel Supplies/Services:		\$81,199	\$94,941	\$107,400	\$124,000	\$16,600
Total Personnel Supplies/Services:		\$81,199	\$94,941	\$107,400	\$124,000	\$16,600
Supplies & Maintenance						
Supplies & Maintenance						
Vehicle Maintenance	1-01-032-0521	\$20,000	\$20,000	\$20,000	\$20,000	\$0
Tools	1-01-032-0522	\$747	\$875	\$875	\$875	\$0
Tires & Tubes	1-01-032-0523	\$5,166	\$5,301	\$6,500	\$6,500	\$0
Gas & Oil	1-01-032-0524	\$75,850	\$116,730	\$85,000	\$100,000	\$15,000
Radio	1-01-032-0533	\$203	\$0	\$15,500	\$15,500	\$0
Police Supplies-Guns, Etc.	1-01-032-0544	\$44,207	\$29,483	\$40,556	\$40,556	\$0
Building Renovations & Maint	1-01-032-0561	\$6,928	\$11,279	\$14,000	\$14,000	\$0
Building Maint & Supplies	1-01-032-0562	\$40,212	\$36,951	\$39,250	\$39,250	\$0
Total Supplies & Maintenance:		\$193,313	\$220,620	\$221,681	\$236,681	\$15,000
Total Supplies & Maintenance:		\$193,313	\$220,620	\$221,681	\$236,681	\$15,000
Utilities						

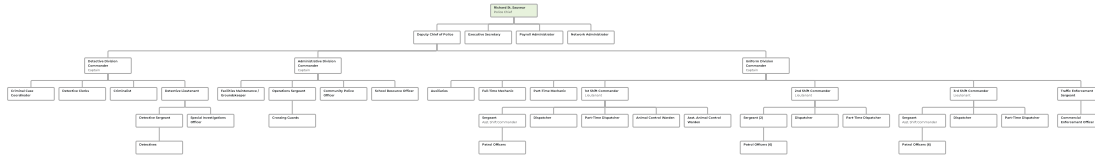


Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Utilities						
Electricity	1-01-032-0201	\$53,566	\$50,960	\$45,700	\$42,000	-\$3,700
Telephone	1-01-032-0202	\$25,895	\$27,350	\$36,801	\$36,801	\$0
Heating Fuel	1-01-032-0203	\$3,505	\$4,001	\$8,172	\$8,172	\$0
Total Utilities:		\$82,966	\$82,312	\$90,673	\$86,973	-\$3,700
Total Utilities:		\$82,966	\$82,312	\$90,673	\$86,973	-\$3,700
Office Expenses						
Office Expenses						
Office Supplies	1-01-032-0601	\$12,506	\$13,385	\$15,000	\$15,000	\$0
Office Equipment Maintenance	1-01-032-0603	\$28,136	\$25,818	\$25,818	\$27,300	\$1,482
Printing & Reproduction	1-01-032-0612	\$3,084	\$3,017	\$3,150	\$3,150	\$0
Computer Equipment & Supplies	1-01-032-0623	\$25,000	\$14,451	\$25,000	\$30,000	\$5,000
Total Office Expenses:		\$68,726	\$56,672	\$68,968	\$75,450	\$6,482
Postage						
Postage	1-01-032-0611	\$1,658	\$1,936	\$2,800	\$2,800	\$0
Total Postage:		\$1,658	\$1,936	\$2,800	\$2,800	\$0
Total Office Expenses:		\$70,384	\$58,608	\$71,768	\$78,250	\$6,482
Education & Training						
Education & Training						
Education	1-01-032-0731	\$64,225	\$60,000	\$57,500	\$35,500	-\$22,000
Training	1-01-032-0732	\$28,444	\$29,499	\$30,000	\$30,000	\$0
Total Education & Training:		\$92,669	\$89,499	\$87,500	\$65,500	-\$22,000
Total Education & Training:		\$92,669	\$89,499	\$87,500	\$65,500	-\$22,000
Dues & Conferences						
Dues & Conferences						
Dues & Conferences	1-01-032-0751	\$5,680	\$6,180	\$6,180	\$6,180	\$0
Total Dues & Conferences:		\$5,680	\$6,180	\$6,180	\$6,180	\$0
Total Dues & Conferences:		\$5,680	\$6,180	\$6,180	\$6,180	\$0
Professional Services						
Professional Services						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Special Services	1-01-032-0702	\$80	\$0	\$3,000	\$3,000	\$0
Total Professional Services:		\$80	\$0	\$3,000	\$3,000	\$0
Total Professional Services:		\$80	\$0	\$3,000	\$3,000	\$0
Total Expense Objects:		\$9,652,893	\$9,828,057	\$9,897,338	\$9,556,187	-\$341,151

Organizational Chart



Objectives

1. Maintain accredited status through the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA).
2. Continue to provide sworn and non-sworn employees with effective, contemporary training and acquire the necessary equipment to safely and effectively resolve critical and non-critical situations within the community.



Animal Control Division



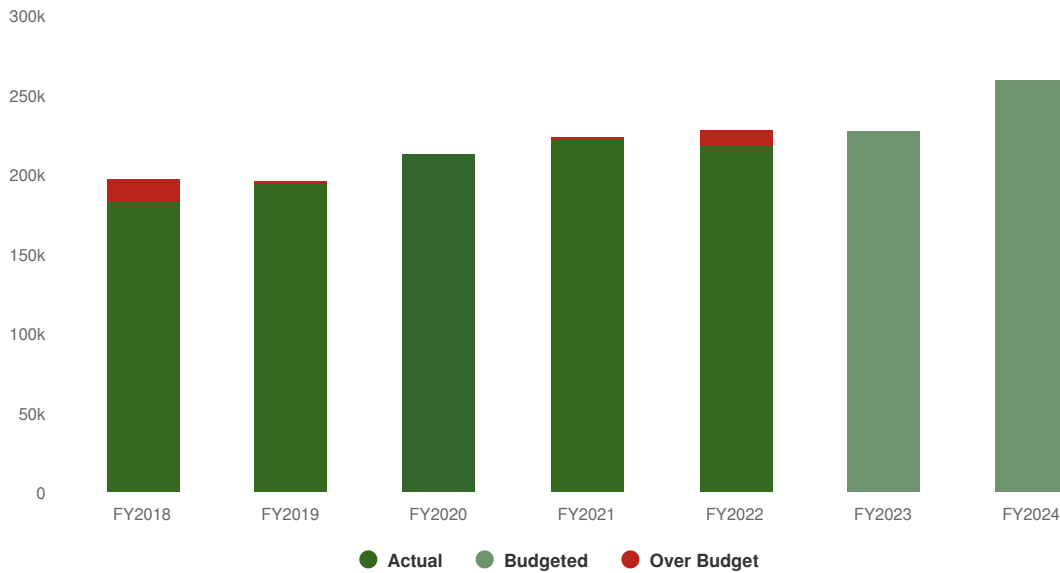
Thomas B. Taylor
Animal Control Warden

The Animal Control Division is staffed by an Animal Control Officer and Assistant Animal Control Officer. It is responsible for enforcing the Town's ordinances and licensing requirements related to animal control. The Division shares shelter operations responsibilities at a regional animal shelter and responds to help injured animals found mainly within the Town of Smithfield. This division falls under the purview of the Police Department.

Expenditures Summary

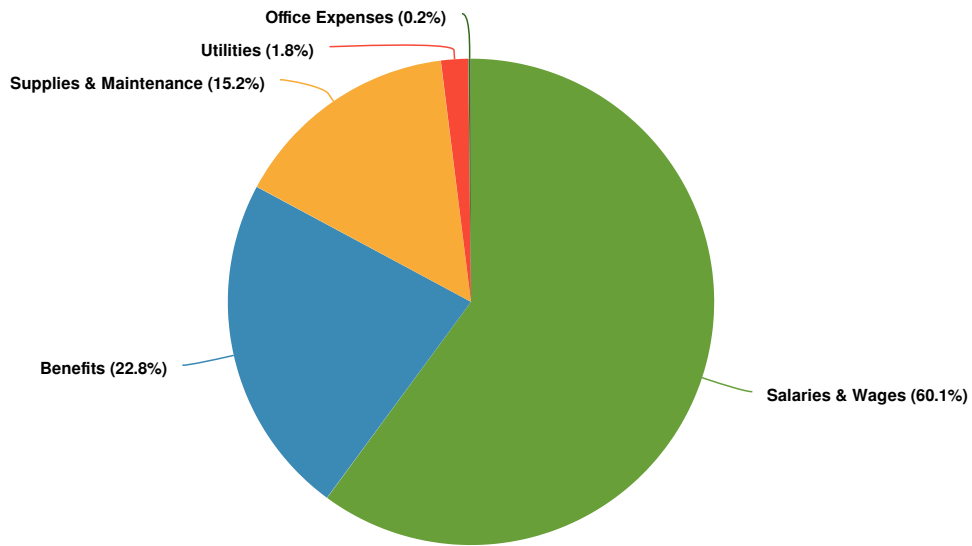
\$259,677 **\$32,101**
(14.11% vs. prior year)

Animal Control Division Proposed and Historical Budget vs. Actual

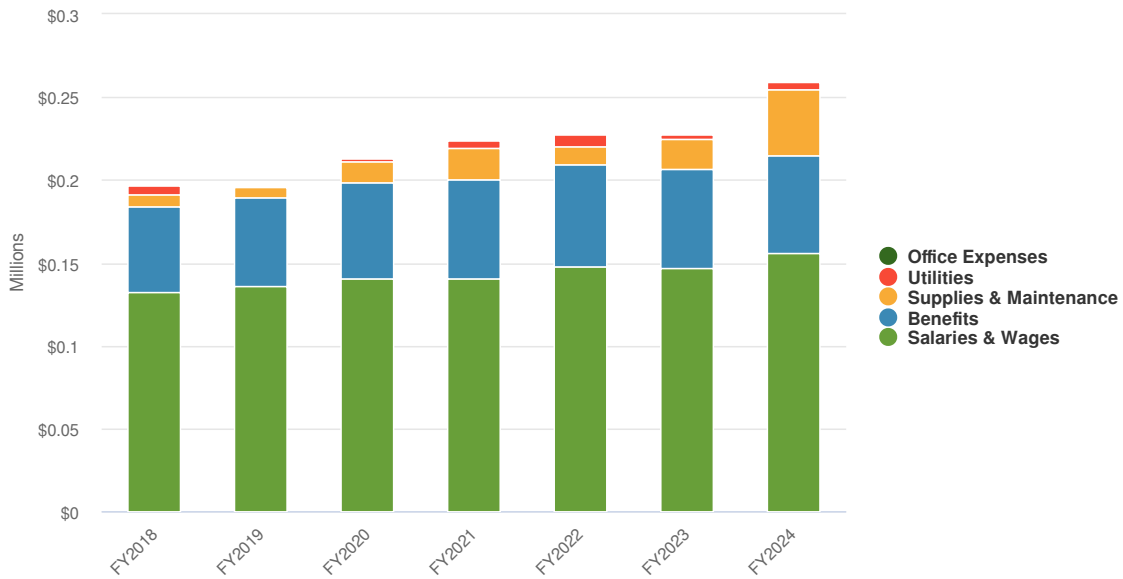


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						

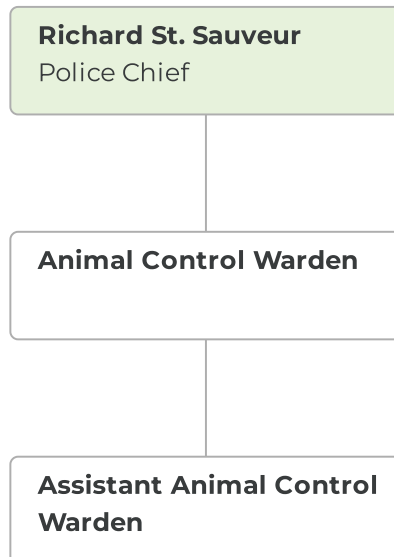


Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Salaries & Wages						
Salaries & Wages	1-01-033-0101	\$121,584	\$123,217	\$126,443	\$130,395	\$3,952
Overtime	1-01-033-0102	\$4,489	\$9,873	\$5,000	\$10,000	\$5,000
Longevity	1-01-033-0104	\$14,297	\$14,732	\$15,173	\$15,647	\$474
Total Salaries & Wages:		\$140,369	\$147,822	\$146,616	\$156,042	\$9,426
Total Salaries & Wages:		\$140,369	\$147,822	\$146,616	\$156,042	\$9,426
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-033-0131	\$10,373	\$11,166	\$11,216	\$11,937	\$721
Total Benefits:		\$10,373	\$11,166	\$11,216	\$11,937	\$721
Healthcare						
Medical Insurance - Active	1-01-033-0142	\$32,356	\$32,324	\$30,607	\$30,941	\$334
Dental Insurance - Active	1-01-033-0143	\$1,302	\$1,356	\$1,336	\$1,190	-\$146
Total Healthcare:		\$33,658	\$33,679	\$31,943	\$32,131	\$188
Retirement Benefits						
Pension - Defined Contribution	1-01-033-0146	\$1,836	\$1,893	\$1,955	\$2,015	\$60
Pension - State Pension	1-01-033-0148	\$13,446	\$13,989	\$14,048	\$12,589	-\$1,459
Total Retirement Benefits:		\$15,282	\$15,882	\$16,003	\$14,604	-\$1,399
Insurance Premiums						
Life Insurance	1-01-033-0155	\$418	\$433	\$418	\$433	\$15
Total Insurance Premiums:		\$418	\$433	\$418	\$433	\$15
Total Benefits:		\$59,730	\$61,161	\$59,580	\$59,105	-\$475
Supplies & Maintenance						
Supplies & Maintenance						
Vehicle Maintenance	1-01-033-0521	\$218	\$1,731	\$1,800	\$1,800	\$0
Gas & Oil	1-01-033-0524	\$3,174	\$3,851	\$3,183	\$3,200	\$17
Building Maint & Supplies	1-01-033-0562	\$13,072	\$3,411	\$10,000	\$10,000	\$0
Regional Animal Shelter Lease	1-01-033-0563				\$21,600	\$21,600



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Animal Supplies & Materials	1-01-033-0622	\$2,790	\$2,622	\$3,254	\$2,800	-\$454
Total Supplies & Maintenance:		\$19,254	\$11,615	\$18,237	\$39,400	\$21,163
Total Supplies & Maintenance:		\$19,254	\$11,615	\$18,237	\$39,400	\$21,163
Utilities						
Utilities						
Heating Fuel	1-01-033-0203	\$4,472	\$7,099	\$2,513	\$4,500	\$1,987
Water	1-01-033-0204	\$131	\$180	\$180	\$180	\$0
Total Utilities:		\$4,603	\$7,279	\$2,693	\$4,680	\$1,987
Total Utilities:		\$4,603	\$7,279	\$2,693	\$4,680	\$1,987
Office Expenses						
Office Expenses						
Office Supplies	1-01-033-0601	\$51	\$138	\$200	\$200	\$0
Printing & Reproduction	1-01-033-0612	\$0	\$250	\$250	\$250	\$0
Total Office Expenses:		\$51	\$388	\$450	\$450	\$0
Total Office Expenses:		\$51	\$388	\$450	\$450	\$0
Total Expense Objects:		\$224,007	\$228,265	\$227,576	\$259,677	\$32,101

Organizational Chart



Objectives

1. Operate a rabies clinic in conjunction with the Town Clerk's office.
2. Care for lost, abandoned, neglected, and injured animals.
3. Investigate animal control complaints.



Public Works Department



J. Gene Allen
Public Works Director

The Department of Public Works (DPW) has a wide variety of responsibilities including the planning, development and coordination of preventative maintenance programs and reconstruction programs for all assets of the town under the oversight of the department.

Operations of the department consist of, but are not limited to the following;

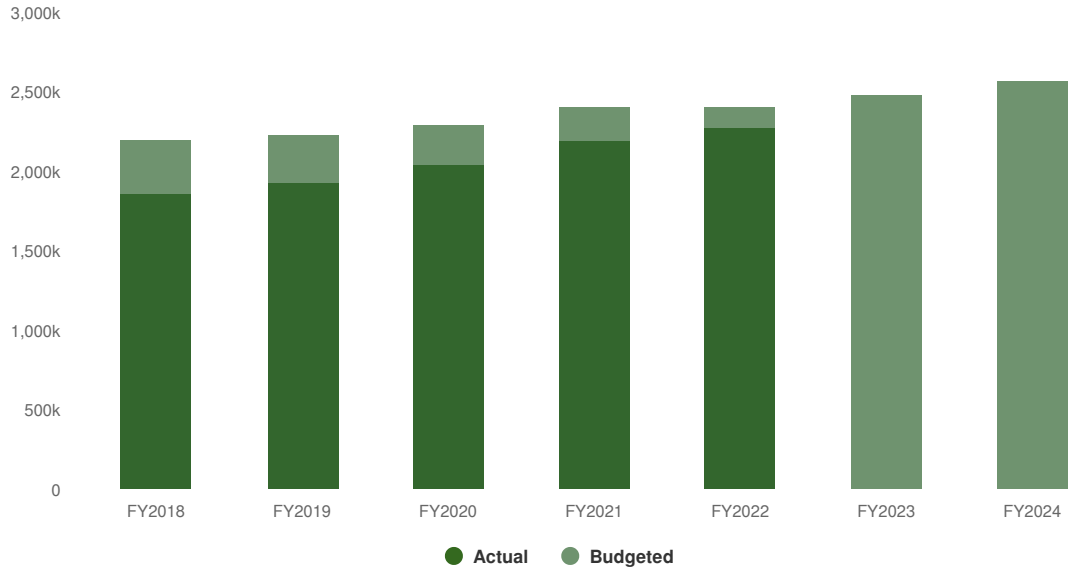
- Pavement Management – routine maintenance and repair to full road reconstruction.
- Right of Way Maintenance – traffic control devices (signage, roadway line striping, guardrail), street sweeping, roadside mowing & brush control and bridge/culvert repair and replacement.
- Drainage System Maintenance – catch basin cleaning, repair and reconstruction, drainage pipe and swale maintenance, detention basin mowing, sediment removal and general maintenance.
- Environmental Programs – vegetation control, West Nile virus & EEE control through mosquito abatement, Canada goose population control, and roadside litter control.
- Emergency Response – roadway snow & ice control operations, inclement weather response such as flooding, downed trees, and compromised roads/bridges.
- Fleet Maintenance – trucks, loaders & backhoes, sweepers and small tools & supplies.
- Fuel Dispensary System – maintain and coordinate fuel products deliveries, storage tanks, dispensary pumps, monitoring system & appurtenances in accordance with State regulations.
- Refuse & Recycling Collection and Disposal - Residential weekly curbside collection of refuse and recycling, residential curbside collection of bulky waste, yard waste, white-goods and electronic waste (by appointment).
- Management of a Recycling Center at the DPW for metals, mixed recycling, cardboard, electronics, rigid plastics, yard waste and waste oil in oil igloo.
- Annual special events for collection of household hazardous waste (as available), Christmas trees (seasonal), tires and document shredding.
- Road Opening Permit administration.
- Street light requests and billing.
- Maintenance of the town's public shade trees
- Assist other town departments and community projects with construction and maintenance activities to reduce costs to the residents.

Expenditures Summary

\$2,563,761 **\$83,853**
(3.38% vs. prior year)

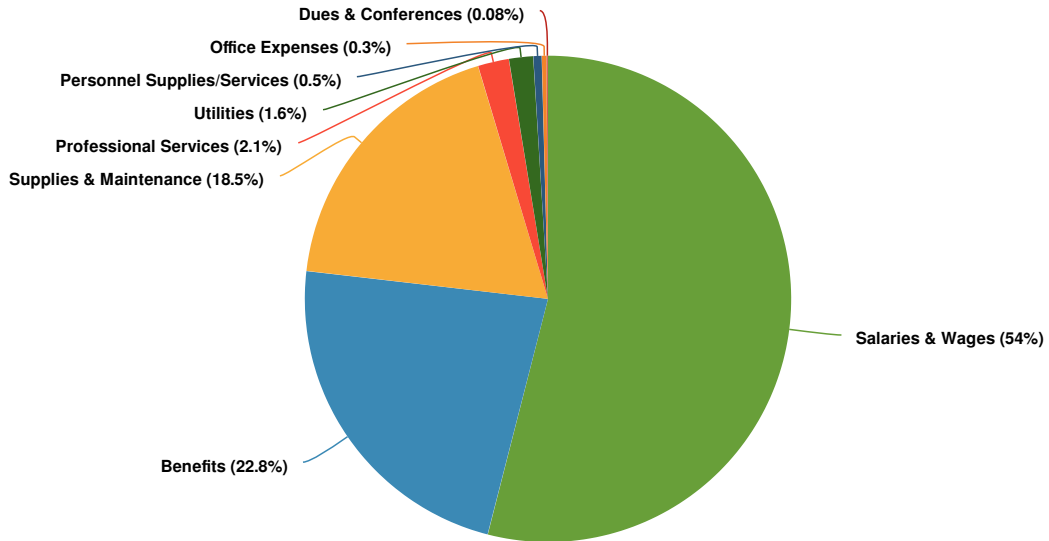


Public Works Department Proposed and Historical Budget vs. Actual

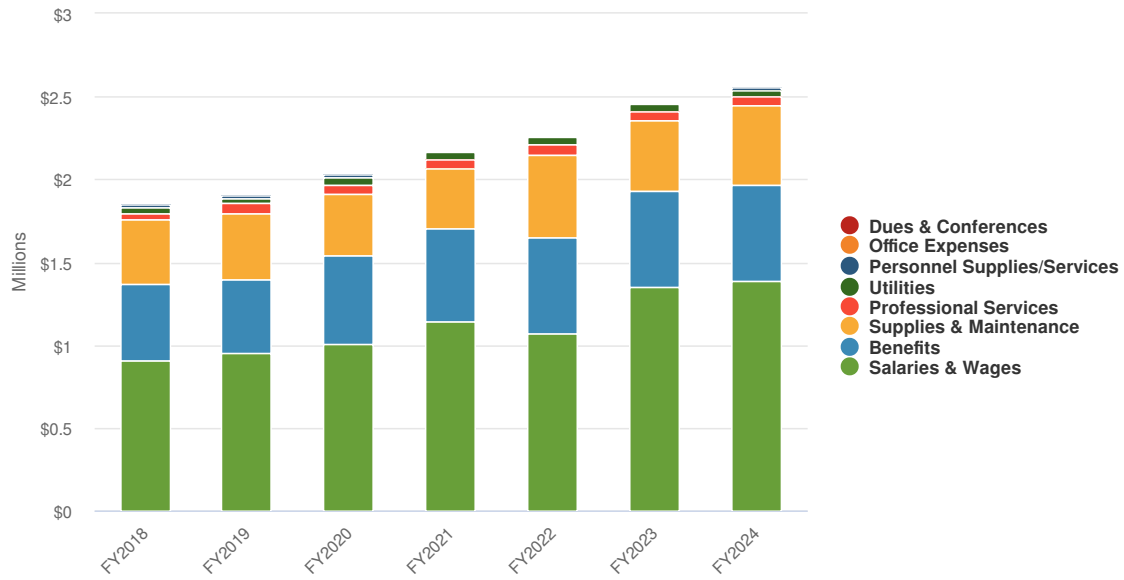


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						
Salaries & Wages						
Salaries & Wages	1-01-041-0101	\$981,330	\$971,552	\$1,140,427	\$1,180,824	\$40,397
Overtime	1-01-041-0102	\$76,293	\$17,260	\$90,000	\$90,000	\$0
Part-Time	1-01-041-0103	\$29,133	\$18,285	\$45,000	\$45,000	\$0
Longevity	1-01-041-0104	\$48,569	\$52,275	\$65,704	\$61,613	-\$4,091
Annual Leave	1-01-041-0107	\$5,017	\$7,615	\$7,000	\$7,000	\$0
Total Salaries & Wages:		\$1,140,342	\$1,066,987	\$1,348,131	\$1,384,437	\$36,306
Total Salaries & Wages:		\$1,140,342	\$1,066,987	\$1,348,131	\$1,384,437	\$36,306
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-041-0131	\$81,269	\$86,422	\$103,132	\$110,127	\$6,995
Total Benefits:		\$81,269	\$86,422	\$103,132	\$110,127	\$6,995
Healthcare						
Medical Insurance - Active	1-01-041-0142	\$351,692	\$362,727	\$328,400	\$334,073	\$5,673



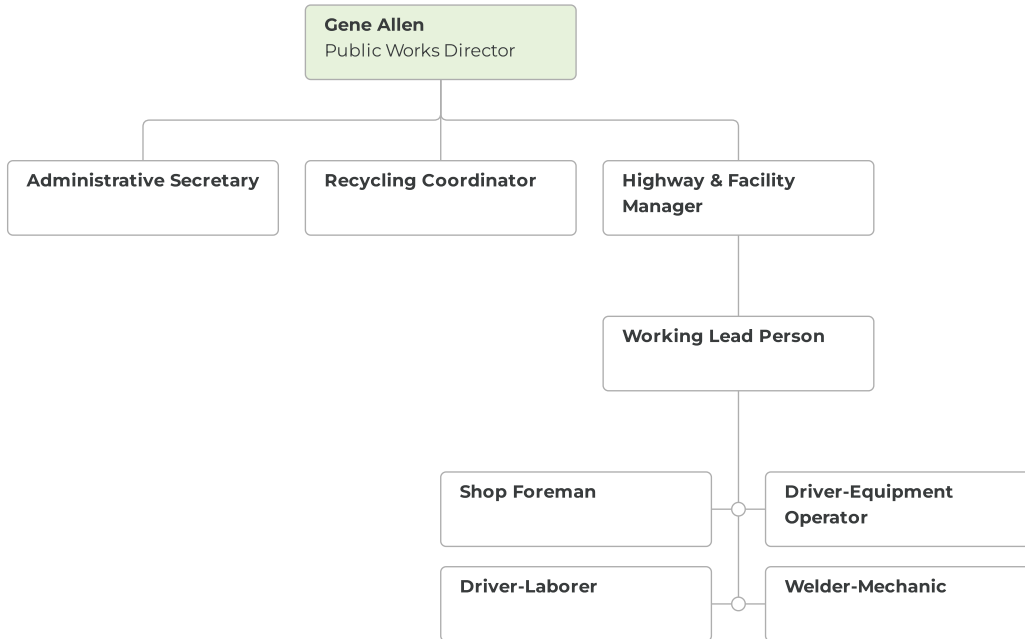
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Dental Insurance - Active	1-01-041-0143	\$16,002	\$17,002	\$14,001	\$12,682	-\$1,319
Total Healthcare:		\$367,694	\$379,729	\$342,401	\$346,755	\$4,354
Retirement Benefits						
Pension - Defined Contribution	1-01-041-0146	\$8,710	\$8,929	\$10,838	\$12,476	\$1,638
Pension - State Pension	1-01-041-0148	\$103,885	\$103,956	\$119,648	\$111,851	-\$7,797
Total Retirement Benefits:		\$112,594	\$112,885	\$130,486	\$124,327	-\$6,159
Insurance Premiums						
Life Insurance	1-01-041-0155	\$3,758	\$3,935	\$3,758	\$4,115	\$357
Total Insurance Premiums:		\$3,758	\$3,935	\$3,758	\$4,115	\$357
Total Benefits:		\$565,316	\$582,971	\$579,777	\$585,324	\$5,547
Personnel Supplies/Services						
Personnel Supplies/Services						
Clothing Rental	1-01-041-0402	\$12,788	\$9,993	\$14,000	\$14,000	\$0
Total Personnel Supplies/Services:		\$12,788	\$9,993	\$14,000	\$14,000	\$0
Total Personnel Supplies/Services:		\$12,788	\$9,993	\$14,000	\$14,000	\$0
Supplies & Maintenance						
Supplies & Maintenance						
Safety Equip. & PPE	1-01-041-0405	\$6,270	\$2,046	\$5,000	\$5,000	\$0
Small Tools & Supplies	1-01-041-0520	\$25,245	\$30,219	\$30,000	\$30,000	\$0
Vehicle Maintenance	1-01-041-0521	\$141,276	\$175,417	\$145,000	\$145,000	\$0
Tires & Tubes	1-01-041-0523	\$6,208	\$8,033	\$20,000	\$20,000	\$0
Fuel, Oil & Grease	1-01-041-0524	\$58,910	\$67,013	\$38,000	\$60,000	\$22,000
Building Maint & Supplies	1-01-041-0562	\$30,838	\$36,158	\$35,000	\$35,000	\$0
Road Maintenance Materials	1-01-041-0581	\$91,640	\$178,324	\$160,000	\$180,000	\$20,000
Total Supplies & Maintenance:		\$360,387	\$497,210	\$433,000	\$475,000	\$42,000
Total Supplies & Maintenance:		\$360,387	\$497,210	\$433,000	\$475,000	\$42,000



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Utilities						
Utilities						
Electricity	1-01-041-0201	\$19,844	\$19,860	\$20,000	\$20,000	\$0
Telephone	1-01-041-0202	\$5,754	\$6,656	\$5,500	\$5,500	\$0
Heating Fuel	1-01-041-0203	\$14,708	\$14,732	\$15,000	\$15,000	\$0
Water	1-01-041-0204	\$1,599	\$1,141	\$1,000	\$1,000	\$0
Total Utilities:		\$41,905	\$42,390	\$41,500	\$41,500	\$0
Total Utilities:		\$41,905	\$42,390	\$41,500	\$41,500	\$0
Office Expenses						
Office Expenses						
Office Supplies	1-01-041-0601	\$2,834	\$2,876	\$4,000	\$4,000	\$0
Office Equipment Maintenance	1-01-041-0603	\$3,807	\$4,395	\$4,500	\$4,500	\$0
Total Office Expenses:		\$6,641	\$7,271	\$8,500	\$8,500	\$0
Total Office Expenses:		\$6,641	\$7,271	\$8,500	\$8,500	\$0
Dues & Conferences						
Dues & Conferences						
Dues & Conferences	1-01-041-0751	\$1,158	\$975	\$2,000	\$2,000	\$0
Total Dues & Conferences:		\$1,158	\$975	\$2,000	\$2,000	\$0
Total Dues & Conferences:		\$1,158	\$975	\$2,000	\$2,000	\$0
Professional Services						
Professional Services						
Special Services	1-01-041-0702	\$56,266	\$67,871	\$53,000	\$53,000	\$0
Total Professional Services:		\$56,266	\$67,871	\$53,000	\$53,000	\$0
Total Professional Services:		\$56,266	\$67,871	\$53,000	\$53,000	\$0
Total Expense Objects:		\$2,184,803	\$2,275,668	\$2,479,908	\$2,563,761	\$83,853



Organizational Chart



Objectives

The objectives of the department for the next fiscal year are many and address improvements to the DPW facilities. Continuing an aggressive pavement maintenance program as funding allows. Several projects addressing the continued evaluation of guard rails, sidewalks, public shade trees, and intersection and street alignment issues. Further developing of the GIS layers for all assets to help track the conditions and target funding appropriately. There are also proposals to continue a long term fleet replacement program to bring the fleet up to modern standards and a reliable condition. We will introduce a digital asset management software and further development of department key performance indicators.

Public Works - Special Projects



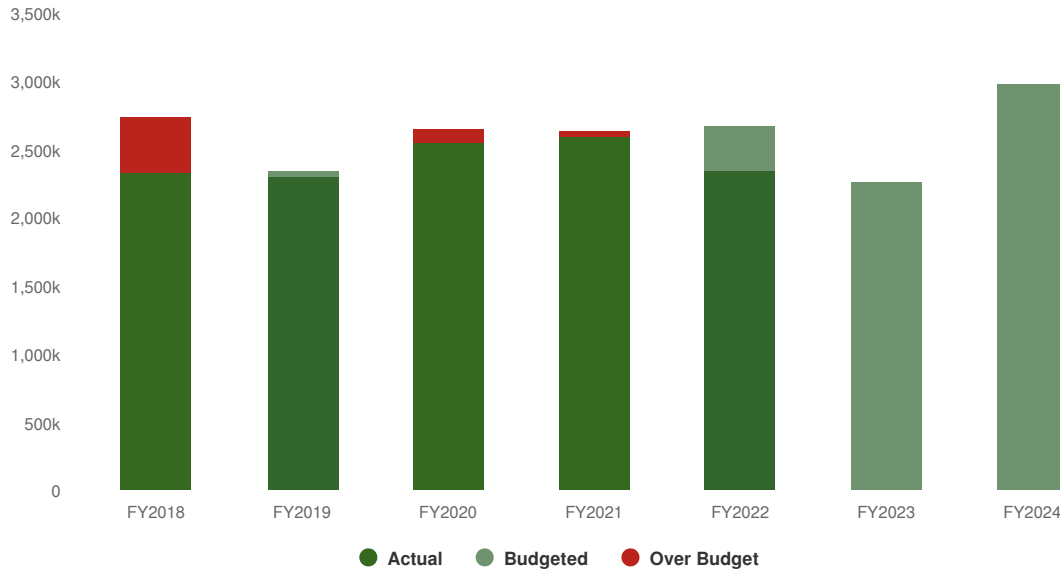
J. Gene Allen
Public Works Director

Special projects administered by the Public Works Department improve safety and reliability for the public. The intent is to develop long term preventative maintenance programs that ultimately establish levels of service that require minimum funding annually to maintain.

Expenditures Summary

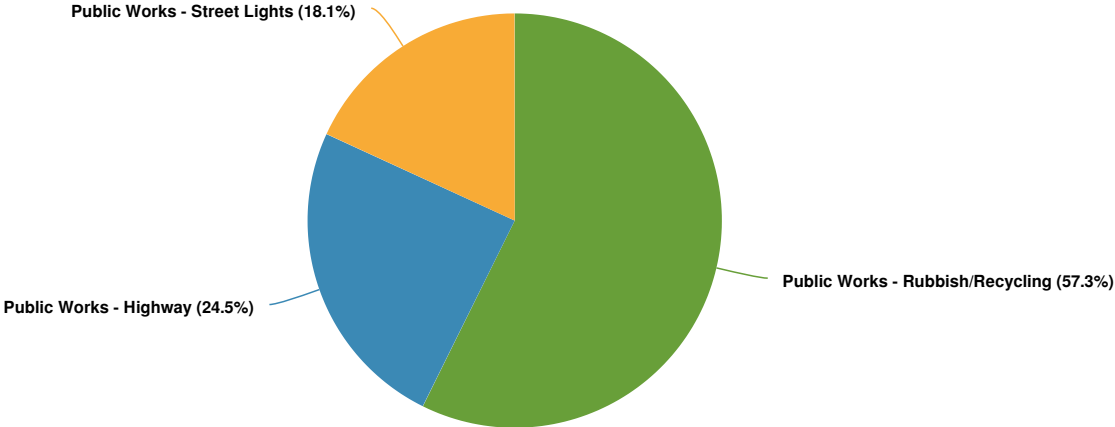
\$2,978,093 **\$713,093**
(31.48% vs. prior year)

Public Works - Special Projects Proposed and Historical Budget vs. Actual

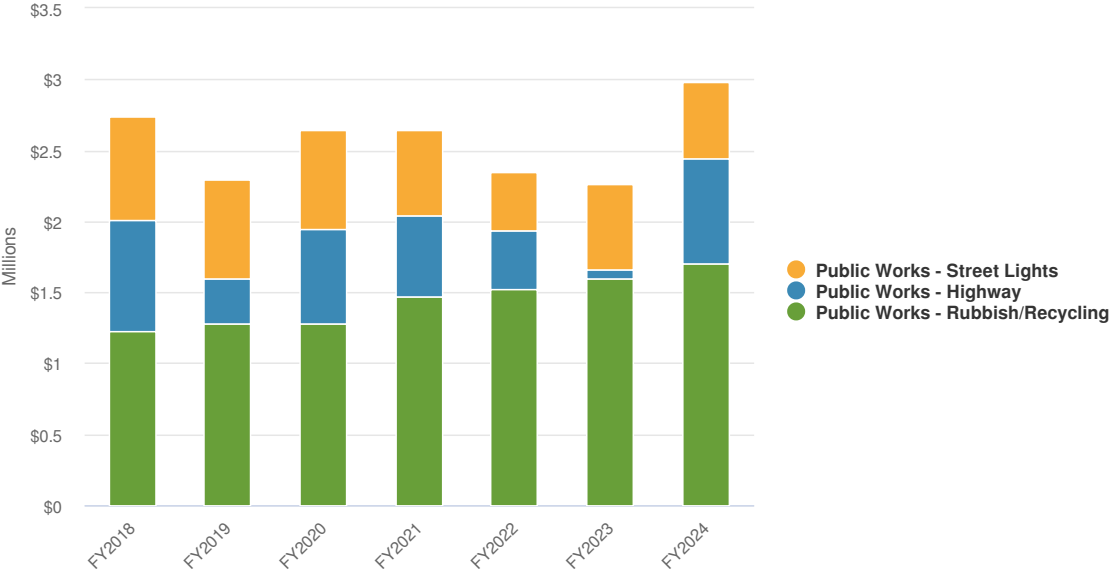


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expenditures						
Public Works						

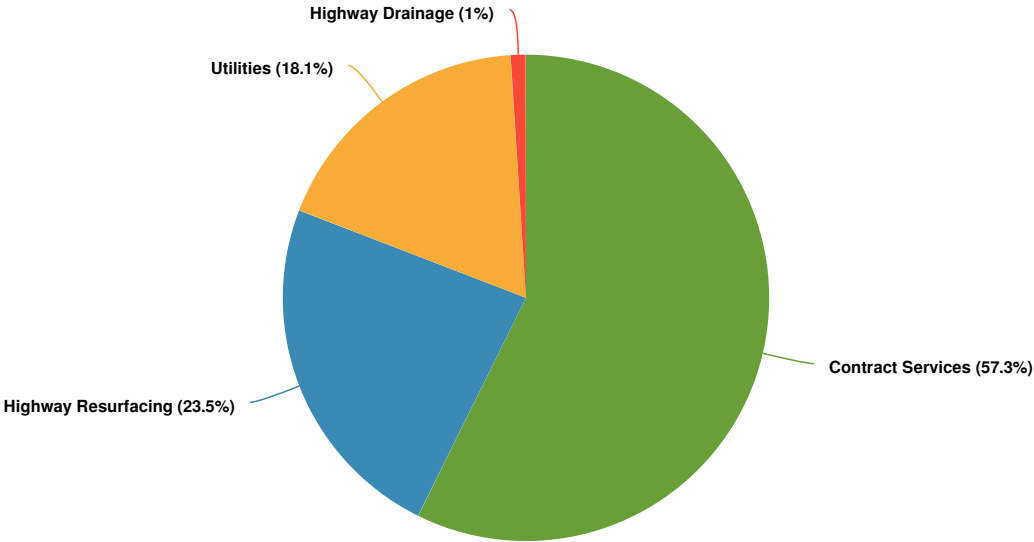


Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Public Works - Highway						
Highway Drainage	1-01-042-0582	\$71,679	\$28,735	\$60,000	\$30,000	-\$30,000
Highway Resurfacing	1-01-042-0584	\$498,167	\$382,559	\$0	\$700,750	\$700,750
Total Public Works - Highway:		\$569,846	\$411,294	\$60,000	\$730,750	\$670,750
Public Works - Street Lights						
Hydrant Services	1-01-043-0589	\$309,815	\$317,201	\$340,000	\$340,000	\$0
Street Lights	1-01-043-0590	\$292,334	\$91,793	\$268,000	\$200,000	-\$68,000
Total Public Works - Street Lights:		\$602,149	\$408,994	\$608,000	\$540,000	-\$68,000
Public Works - Rubbish/Recycling						
Sanitary Landfill	1-01-044-0592	\$279,393	\$277,801	\$347,000	\$357,000	\$10,000
Rubbish & Garbage Collection	1-01-044-0593	\$1,187,692	\$1,244,931	\$1,250,000	\$1,350,343	\$100,343
Total Public Works - Rubbish/Recycling:		\$1,467,085	\$1,522,732	\$1,597,000	\$1,707,343	\$110,343
Total Public Works:		\$2,639,080	\$2,343,020	\$2,265,000	\$2,978,093	\$713,093
Total Expenditures:		\$2,639,080	\$2,343,020	\$2,265,000	\$2,978,093	\$713,093

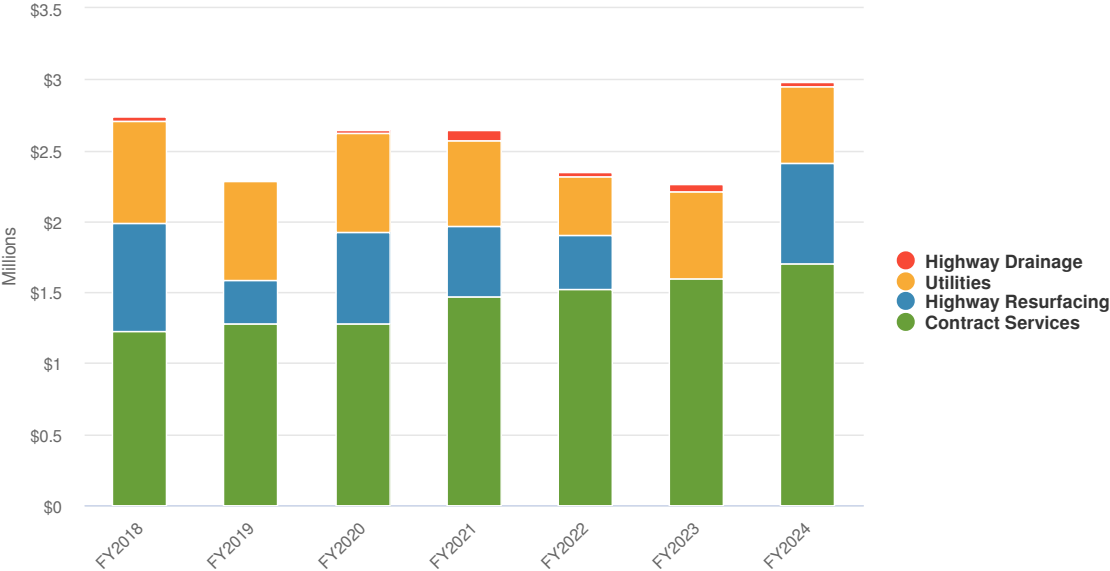


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Objectives

Pavement Management: The request for increased funding is a result of the Pavement Management Program that the DPW instituted.

The roads were placed in repair strategies, Major Rehabilitation, Minor Rehabilitation, Preventative Maintenance, Routine Maintenance and Deferred Maintenance. Within each one of these repair strategies are several methods of repair that can be utilized by the department.

The average cost of the repairs strategies within each category are represented per square yard. Major Rehabilitation (\$40.00/SY.), Minor Rehabilitation (\$14.00/SY.), Preventative Maintenance (\$6.00/SY.), Routine Maintenance (\$0.50/SY.) and Deferred Maintenance (\$0.00/SY.). Combining this data helps to prioritize the cost benefit value when applying available funding to the various repair strategies. The current Road Surface Rating (RSR) for the town roads is 66.20. This is on the border of the preventative maintenance and minor rehabilitation categories. This also shows that a large portion of the town's roads are entering the stage of more rapid deterioration into the more expensive repair categories.

The long term goal is to raise the town wide RCR into the middle of the preventative maintenance category with an average RCR of 72. This will allow annual funding to maintain the road conditions while preventing the roads from entering the most expensive categories of repair.

Drainage: There are many areas in town that have surface and ground water that crosses streets and creates a hazardous condition during winter months. As the ground thaws and the water flows the roads become iced over and require sanding operations, many times after hours resulting in overtime expenses. By installing drainage in these areas we can route the water away from the road surface and reduce the potential liability to travelers.



Parks and Recreation Department



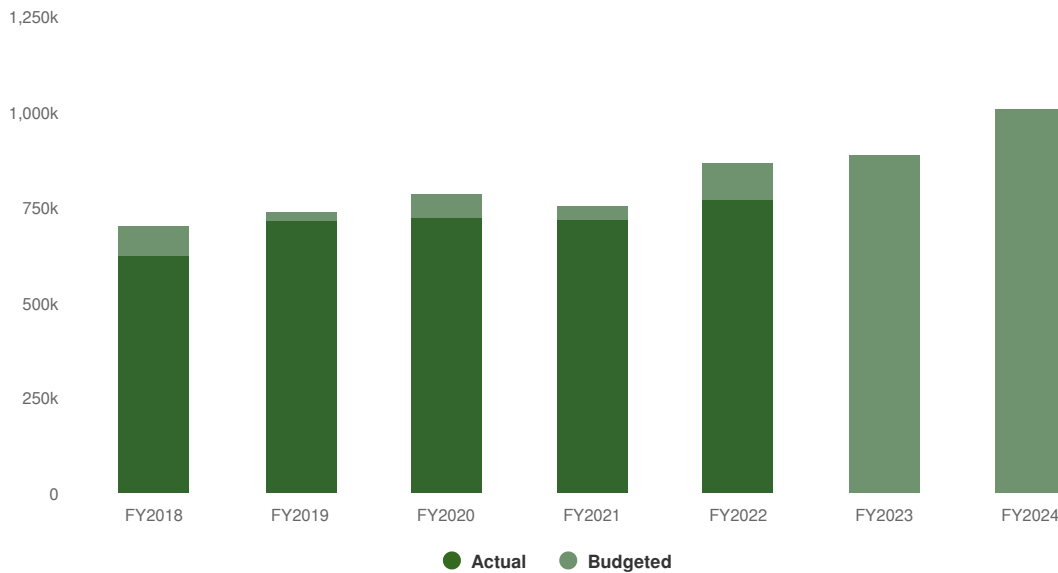
Robert G. Caine
Parks & Recreation Director

Recreational activities, town-wide special events, and parks and recreational facilities, both indoor and outdoor, are the responsibility of The Department of Parks and Recreation. This includes maintenance of the Town's recreational baseball/softball fields, soccer fields, lacrosse fields, tennis and basketball courts, cross country trails, school grounds/playing fields, parks and beaches, including the new dog park, for use by the public. A proactive role is taken in the maintenance, improvement and development of buildings, grounds and equipment while coordinating with the numerous leagues, youth organizations, and school sports teams that use the facilities.

Expenditures Summary

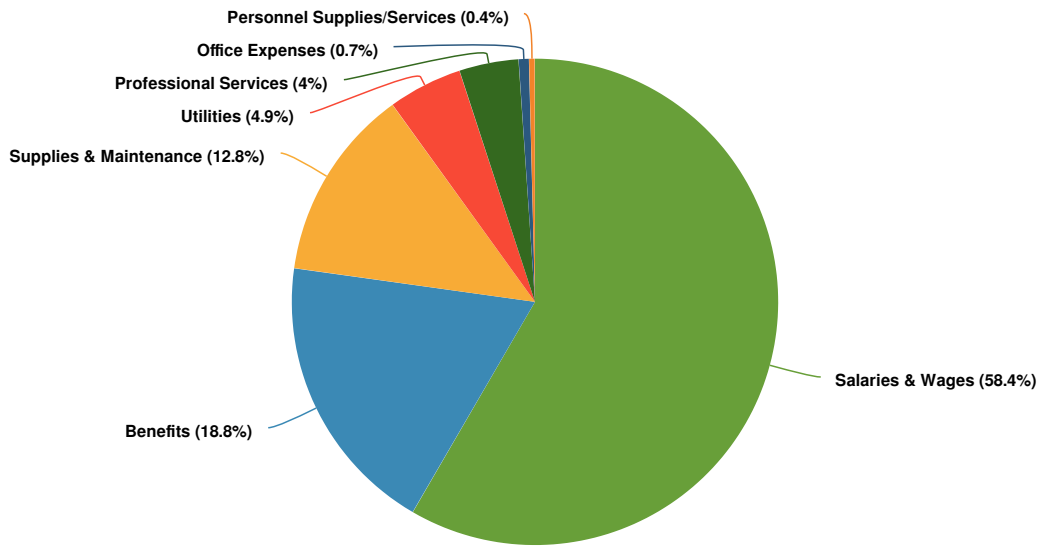
\$1,011,321 **\$124,587**
(14.05% vs. prior year)

Parks and Recreation Department Proposed and Historical Budget vs. Actual

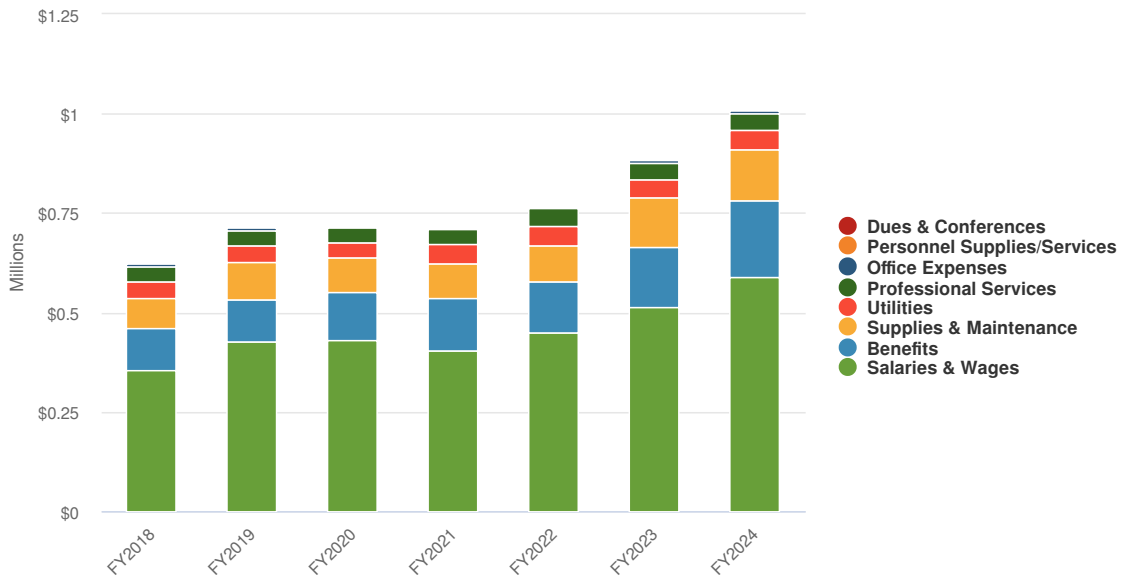


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Salaries & Wages						
Salaries & Wages	1-01-048-0101	\$250,836	\$314,997	\$321,680	\$363,746	\$42,066
Overtime	1-01-048-0102	\$7,488	\$10,525	\$10,000	\$10,000	\$0
Part Time	1-01-048-0103	\$132,604	\$107,188	\$172,460	\$206,440	\$33,980
Longevity	1-01-048-0104	\$9,535	\$5,757	\$3,926	\$4,360	\$434
Annual Leave	1-01-048-0107	\$5,339	\$10,132	\$6,000	\$6,000	\$0
Total Salaries & Wages:		\$405,801	\$448,599	\$514,066	\$590,546	\$76,480
Total Salaries & Wages:		\$405,801	\$448,599	\$514,066	\$590,546	\$76,480
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-048-0131	\$29,798	\$33,168	\$39,326	\$45,177	\$5,851
Total Benefits:		\$29,798	\$33,168	\$39,326	\$45,177	\$5,851
Healthcare						
Medical Insurance - Active	1-01-048-0142	\$67,765	\$59,903	\$69,889	\$104,447	\$34,558
Dental Insurance - Active	1-01-048-0143	\$2,685	\$3,309	\$3,064	\$4,299	\$1,235
Total Healthcare:		\$70,450	\$63,213	\$72,953	\$108,746	\$35,793
Retirement Benefits						
Pension - Defined Contribution	1-01-048-0146	\$2,901	\$2,920	\$3,838	\$3,380	-\$458
Pension - State Pension	1-01-048-0148	\$26,250	\$29,626	\$32,300	\$32,032	-\$268
Total Retirement Benefits:		\$29,151	\$32,546	\$36,138	\$35,412	-\$726
Insurance Premiums						
Life Insurance	1-01-048-0155	\$835	\$975	\$1,044	\$1,083	\$39
Total Insurance Premiums:		\$835	\$975	\$1,044	\$1,083	\$39
Total Benefits:		\$130,234	\$129,901	\$149,461	\$190,418	\$40,957
Personnel Supplies/Services						
Personnel Supplies/Services						
Clothing Allowance	1-01-048-0401	\$3,467	\$1,428	\$4,000	\$4,000	\$0
Total Personnel Supplies/Services:		\$3,467	\$1,428	\$4,000	\$4,000	\$0



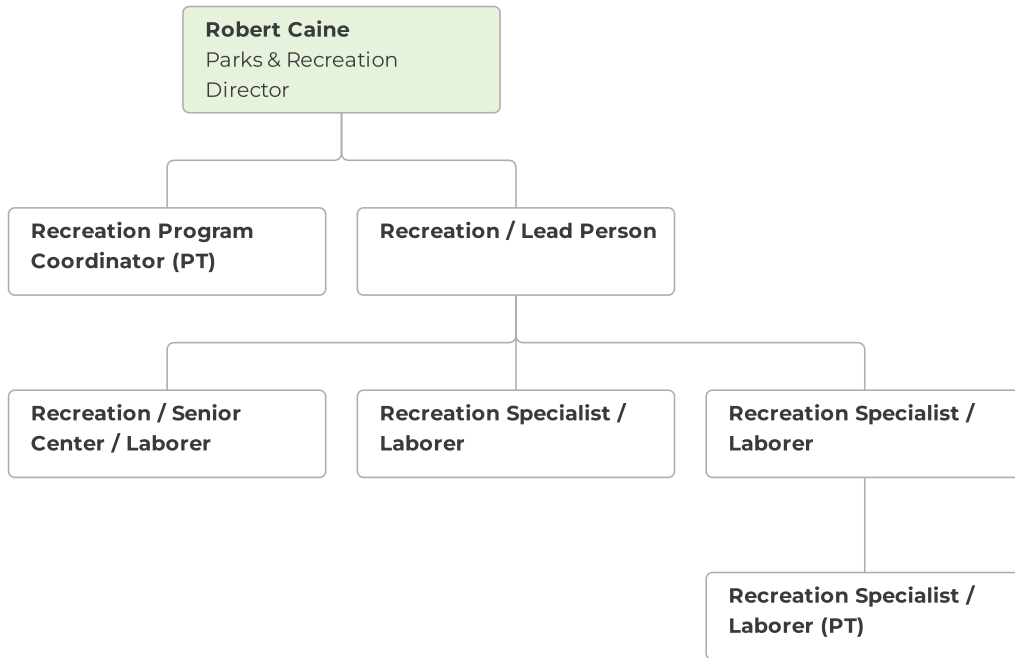
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Total Personnel Supplies/Services:		\$3,467	\$1,428	\$4,000	\$4,000	\$0
Supplies & Maintenance						
Supplies & Maintenance						
Safety Equip. & PPE	1-01-048-0405	\$177	\$87	\$1,500	\$1,500	\$0
Small Tools & Supplies	1-01-048-0520	\$1,159	\$376	\$2,000	\$2,000	\$0
Vehicle Maintenance	1-01-048-0521	\$17,140	\$13,567	\$20,000	\$20,000	\$0
Tires & Tubes	1-01-048-0523	\$905	\$460	\$1,600	\$1,600	\$0
Fuel, Oil & Grease	1-01-048-0524	\$13,677	\$23,882	\$18,350	\$22,000	\$3,650
Recreation Supplies & Equipment	1-01-048-0543	\$10,869	\$13,366	\$17,716	\$17,716	\$0
Building Maint & Supplies	1-01-048-0562	\$8,392	\$10,572	\$10,500	\$10,500	\$0
Mulch	1-01-048-0690	\$7,092	\$4,918	\$11,000	\$11,000	\$0
Field Maintenance	1-01-048-0691	\$2,029	\$5,102	\$8,000	\$8,000	\$0
Fertilizer, seed and paint	1-01-048-0692	\$25,864	\$18,303	\$35,351	\$35,351	\$0
Total Supplies & Maintenance:		\$87,304	\$90,634	\$126,017	\$129,667	\$3,650
Total Supplies & Maintenance:		\$87,304	\$90,634	\$126,017	\$129,667	\$3,650
Utilities						
Utilities						
Electricity	1-01-048-0201	\$39,787	\$38,688	\$35,000	\$38,000	\$3,000
Telephone	1-01-048-0202	\$1,595	\$1,674	\$2,900	\$2,400	-\$500
Heating Fuel	1-01-048-0203	\$3,868	\$6,583	\$5,000	\$6,000	\$1,000
Water	1-01-048-0204	\$2,535	\$1,538	\$3,500	\$3,500	\$0
Total Utilities:		\$47,785	\$48,484	\$46,400	\$49,900	\$3,500
Total Utilities:		\$47,785	\$48,484	\$46,400	\$49,900	\$3,500
Office Expenses						
Office Expenses						
Office Supplies	1-01-048-0601	\$584	\$175	\$500	\$500	\$0
Equipment Maintenance	1-01-048-0603	\$5,549	\$6,608	\$6,290	\$6,290	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Total Office Expenses:		\$6,133	\$6,784	\$6,790	\$6,790	\$0
Total Office Expenses:		\$6,133	\$6,784	\$6,790	\$6,790	\$0
Dues & Conferences						
Dues & Conferences						
Dues & Conferences	1-01-048-0751	\$82		\$0	\$0	\$0
Total Dues & Conferences:		\$82		\$0	\$0	\$0
Total Dues & Conferences:		\$82		\$0	\$0	\$0
Professional Services						
Professional Services						
Summer Recreation Camp	1-01-048-0680	\$25,327	\$25,117	\$25,000	\$25,000	\$0
Special Services	1-01-048-0702	\$12,414	\$18,606	\$15,000	\$15,000	\$0
Total Professional Services:		\$37,741	\$43,722	\$40,000	\$40,000	\$0
Total Professional Services:		\$37,741	\$43,722	\$40,000	\$40,000	\$0
Total Expense Objects:		\$718,548	\$769,552	\$886,734	\$1,011,321	\$124,587



Organizational Chart



Objectives

1. Develop plans and schedule for long term field rehabilitation.
2. Enhance and expand facility fertilization and maintenance program.
3. Reevaluate and prioritize the equipment replacement and upgrade program.
4. Create, develop, and organize community events and programs for youth and adults.

Town Engineer's Office



Kevin Cleary
Town Engineer

The Town Engineer's Office acts as the technical branch of the Town's government reporting to the Town Manager. The main responsibilities of this office include:

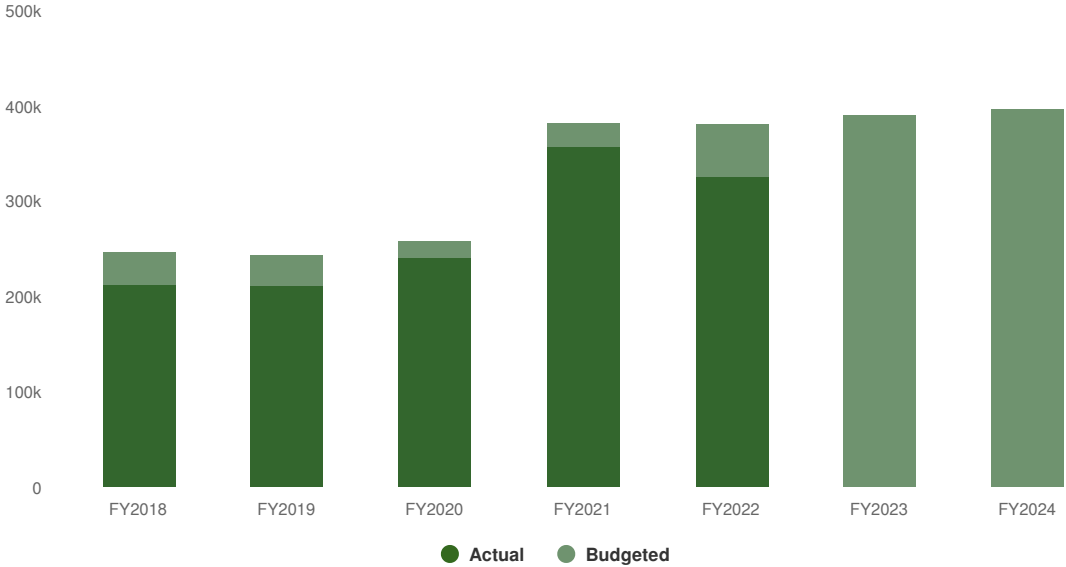
- Plan review, permitting and Code enforcement of the Soil Erosion, Storm Sewer, Woodland Conservation, Landscape, Outdoor Lighting Equipment, Flood Plain Management and Sanitary Sewer Ordinances.
- Investigate complaints regarding drainage, erosion, land clearing, sanitary sewer and roadway systems, as appropriate.
- Administer Flood Plain map interpretation to both citizens and Town departments in accordance with the Flood Plain Management ordinance.
- Provide engineering design, drafting, cost estimates, specifications development and construction inspection for various Town roadway, drainage, sewer and major capital improvement projects.
- Review all zoning site plans in conformance with the Town's Zoning Ordinance for Special Use Permits, under Sec. 10.9 of the Smithfield Zoning Ordinance.
- Provide construction inspection for all subdivisions, private development and municipal projects requiring soil erosion control approvals.
- Responsible for all oversight of bridges, dams and roadway capital infrastructure management town-wide.
- Perform topographical surveys and hydraulic modeling to supplement engineering plans and designs.
- Perform construction management of capital improvement and public projects, as assigned by the Town Manager.
- Develop Requests for Qualifications/Proposals (RFQ/P) and bid documents for professional services and municipal construction projects.
- Review plans for all road-opening permits on State highways.
- Review and comment on all RIDOT physical alteration permits and highway construction plans.
- Provide formal RIDEM applications on town-wide projects, where applicable
- Submit wetland applications to RIDEM for all in-house design projects, as required.
- Perform in-depth review of all projects applicable to the Land Development Regulations and provide formal comments to the Planning Department through the Technical Review Committee.
- Responsible charge for the coordination of implementing, updating and operating the RIDEM mandated RIPDES Phase II Storm Water Management Program.
- Coordinate and administer the community Street Light Program and contractual services.
- Key technical advisor to DPW for community Pavement Management Program.
- Community administrator for the Onsite Wastewater Management & Community Septic System Loan Programs.
- Key program contract administrator, capital improvement facilitator and responsible charge for the Smithfield Wastewater Treatment Facility & Collection Systems.
- Oversight administrator for the Wastewater Treatment Facility Operation & Maintenance Contract and capital projects manager.
- Provide as technical community liaison between National Grid, National Grid Gas, Greenville Water, Providence Water and RIDOT for various utility related infrastructure projects.
- Attend all Technical Review meetings for the Planning Board.
- Attend all Sewer Authority meetings.
- Attend all Soil Erosion Committee meetings, as required.
- Attend Town Council meetings, as required.

Expenditures Summary

\$396,557 **\$7,145**
(1.83% vs. prior year)

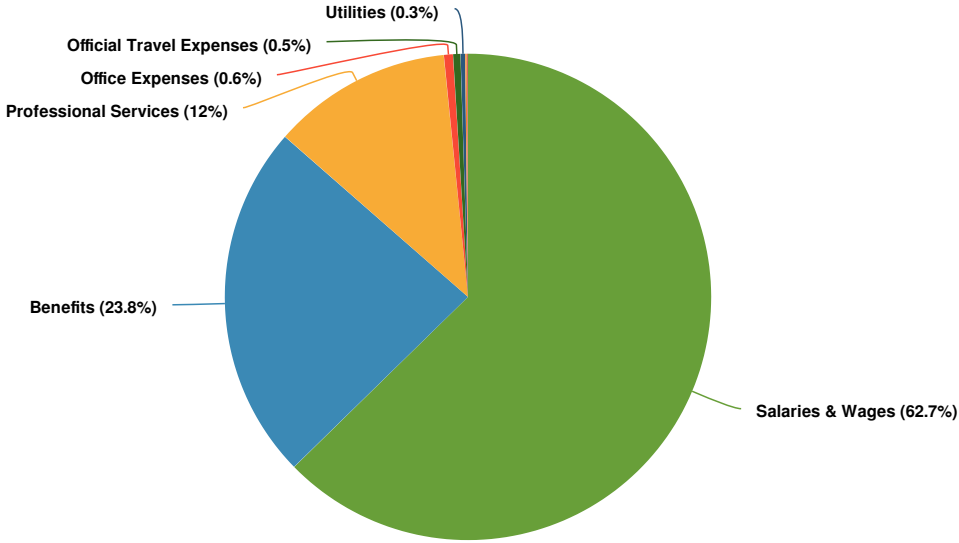


Town Engineer's Office Proposed and Historical Budget vs. Actual

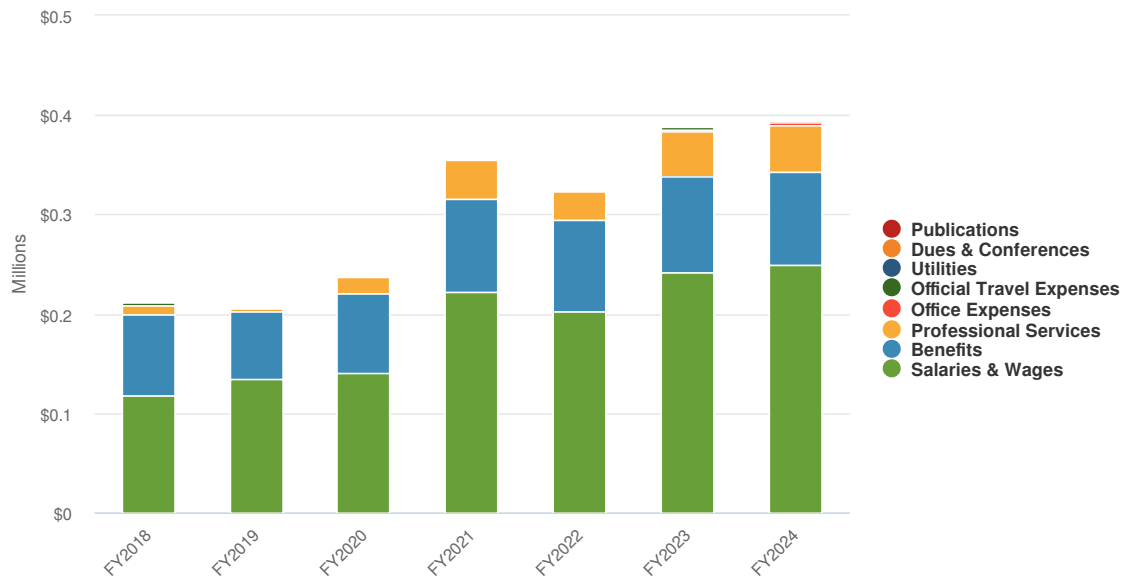


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						
Salaries & Wages						
Salaries & Wages	1-01-011-0101	\$199,661	\$169,444	\$211,000	\$215,227	\$4,227
Overtime	1-01-011-0102	\$118	\$207	\$500	\$500	\$0
Part Time	1-01-011-0103	\$16,152	\$23,281	\$20,000	\$22,000	\$2,000
Longevity	1-01-011-0104	\$5,811	\$6,150	\$5,946	\$6,714	\$768
Annual Leave	1-01-011-0107	\$0	\$3,851	\$3,939	\$4,127	\$188
Total Salaries & Wages:		\$221,742	\$202,932	\$241,385	\$248,568	\$7,183
Total Salaries & Wages:		\$221,742	\$202,932	\$241,385	\$248,568	\$7,183
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-011-0131	\$15,754	\$15,550	\$17,758	\$19,016	\$1,258
Total Benefits:		\$15,754	\$15,550	\$17,758	\$19,016	\$1,258
Healthcare						
Medical Insurance - Active	1-01-011-0142	\$51,611	\$53,157	\$52,539	\$51,108	-\$1,431



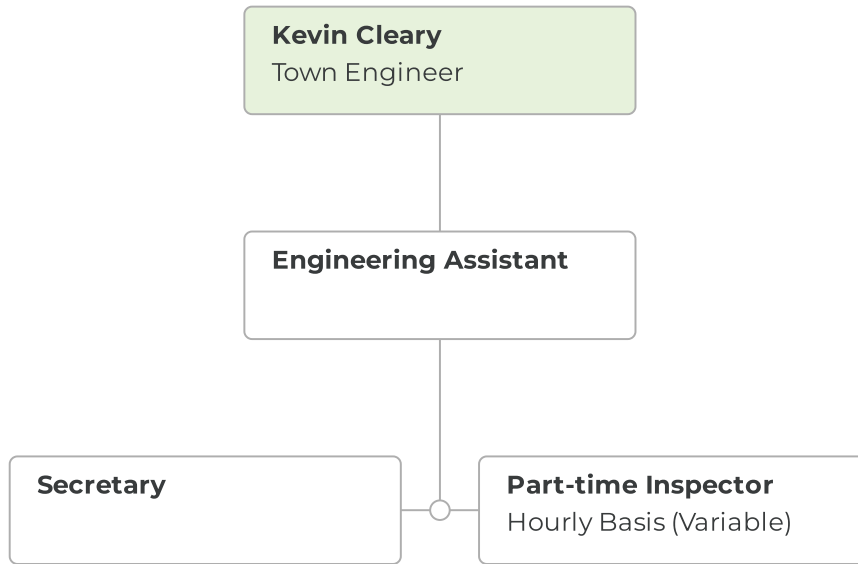
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Dental Insurance - Active	1-01-011-0143	\$2,295	\$2,224	\$2,280	\$2,113	-\$167
Total Healthcare:		\$53,906	\$55,381	\$54,819	\$53,221	-\$1,598
Retirement Benefits						
Pension - Defined Contribution	1-01-011-0146	\$2,262	\$1,980	\$2,297	\$2,220	-\$77
Pension - State Pension	1-01-011-0148	\$20,683	\$17,920	\$21,577	\$19,132	-\$2,445
Total Retirement Benefits:		\$22,945	\$19,899	\$23,874	\$21,352	-\$2,522
Insurance Premiums						
Life Insurance	1-01-011-0155	\$626	\$523	\$626	\$650	\$24
Total Insurance Premiums:		\$626	\$523	\$626	\$650	\$24
Total Benefits:		\$93,231	\$91,354	\$97,077	\$94,239	-\$2,838
Utilities						
Utilities						
Telephone	1-01-011-0202	\$666	\$623	\$900	\$1,200	\$300
Total Utilities:		\$666	\$623	\$900	\$1,200	\$300
Total Utilities:		\$666	\$623	\$900	\$1,200	\$300
Publications						
Publications						
Publications & Subscriptions	1-01-011-0301	\$0	\$0	\$250	\$250	\$0
Total Publications:		\$0	\$0	\$250	\$250	\$0
Total Publications:		\$0	\$0	\$250	\$250	\$0
Official Travel Expenses						
Official Travel Expenses						
Official Travel-Gas Reimb	1-01-011-0501	\$184	\$215	\$800	\$800	\$0
Vehicles Maintenance	1-01-011-0511	\$431	\$7	\$1,200	\$1,200	\$0
Total Official Travel Expenses:		\$615	\$221	\$2,000	\$2,000	\$0
Total Official Travel Expenses:		\$615	\$221	\$2,000	\$2,000	\$0
Office Expenses						
Office Expenses						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Office Supplies	1-01-011-0601	\$369	\$566	\$850	\$850	\$0
Office Equipment	1-01-011-0602	\$41	\$200	\$750	\$750	\$0
Office Equipment Maintenance	1-01-011-0603	\$0	\$0	\$250	\$250	\$0
Printing & Reproduction	1-01-011-0612	\$333	\$0	\$500	\$500	\$0
Total Office Expenses:		\$743	\$766	\$2,350	\$2,350	\$0
Total Office Expenses:		\$743	\$766	\$2,350	\$2,350	\$0
Dues & Conferences						
Dues & Conferences						
Dues & Conferences	1-01-011-0751	\$385	\$85	\$450	\$450	\$0
Total Dues & Conferences:		\$385	\$85	\$450	\$450	\$0
Total Dues & Conferences:		\$385	\$85	\$450	\$450	\$0
Professional Services						
Professional Services						
Engineering Services	1-01-011-0703	\$10,350	\$4,731	\$15,000	\$15,000	\$0
RIPDES Storm Water	1-01-011-0705	\$29,937	\$24,524	\$30,000	\$32,500	\$2,500
Total Professional Services:		\$40,287	\$29,255	\$45,000	\$47,500	\$2,500
Total Professional Services:		\$40,287	\$29,255	\$45,000	\$47,500	\$2,500
Total Expense Objects:		\$357,669	\$325,237	\$389,412	\$396,557	\$7,145



Organizational Chart



Objectives

1. Expand and upgrade GIS mapping services to the public via website. Streetlight inventory mapping is complete and will be implemented as public layer upon a complete reconciliation of the LED conversion program.
2. Implementation of the RIDEM RIPDES Storm-water Management Plan, Phase II EPA requirements.
3. QA/QC all GPS located Town owned drainage infrastructure that has been incorporated into the GIS data set and as required by RIPDES Phase II storm water requirements.
4. Continue to reorganize the filing system within the Town Engineers Office, including digitally data archiving all paper copies and plan copies to a printable document format to save office space and minimize office paper volume.
5. Various small storm water system improvement projects: Ridge Road @ Hunters Knoll, Larch Street. Advanced coordination with Public Works is ongoing.
6. Assist with and implement the management of the Town-wide Pavement Management Program & budget, in coordination with DPW. Program highlights include resurfacing techniques to various town roads, as budgeted.
7. Create a digital scan archive index of all recorded as-built plans, record plans and subdivisions to reduce paper volume in office space.
8. Complete Street Light Conversion Program Financial Audit of the conversion program completion and oversee the third year of Operation & Maintenance Contract with PRISM Streetlight Management Group.
9. Ongoing Operation of the RIDPES Phase II Storm Water Compliance Regulations. The program is now funded annually through the operating budget. The mandated program requires towns/cities to meet clean storm water regulations. Funds for the program are used for cleaning, CCTV, mapping, testing, survey and project implementation of storm water upgrades aimed at improving water quality in Town. The plan includes significant repair work on Spencer Road storm drain system.
10. Work with Public Works Department to amend Streets & Sidewalk Ordinance.
11. Coordinate Indian Run sidewalk survey with DPW.
12. Coordinate 305 Mountindale Road 72" culvert engineering design.
13. Town Hall parking lot expansion and oversee ongoing construction.
14. Coordinate and permit utility companies to replace utility mains within Town roadways.
15. Update and implement pavement management program objectives with DPW.
16. Provide administration of Community Septic System Loan Program & Onsite Wastewater Management Program.
17. Also see Sewer Authority Goals & Objectives.



Smithfield School Department



Dawn Bartz Ed. D
School Superintendent

The Smithfield Public Schools consists of 5 schools, including three elementary schools that recently received major renovations. LaPerche is the only school with a pre-kindergarten program for students with identified disabilities. It also has grades K-5 and one administrator was recognized in 2021 as a National Blue Ribbon School. Pleasant View Elementary is the largest elementary school in the district and combines two former elementary schools, McCabe and Winsor. There is a principal and assistant principal for over 500 students. Old County Road School is a Title 1 school and serves grades K-5. As a Title 1 school, its population is just under 40% of students qualifying for free or reduced lunch. The school is the smallest but has some of the largest challenges. Due to its lower economic population and lower scores on state assessments for English Language Arts and Math, grant funding has provided for a full time Math and a full time Reading Interventionist. Both LaPerche and Pleasant View have a full time Reading Interventionist however they share a Math Interventionist.

Gallagher Middle School provides instruction for students in grades six through eight and Smithfield High School provides instruction for students in grades nine through twelve. Both are much older facilities and have more traditional scheduling. Both schools provide the core curriculum and extracurricular activities including clubs and sports. GMS has one principal and an asst. Principal. GMS also has a full time math interventionist who works with students to increase math scores. Smithfield High School has one principal and two assistant principals. The high school has a traditional instructional program, Advanced Placement courses, and 6 CTE tracks for students. It also has a number of athletic teams who compete at very high levels. New state requirements will be enacted for the Class of 2028 (current 7th graders) that must be planned for beginning now as student schedules and courses will be impacted. The new requirements include two years of high school foreign language and all students graduating with proficiency in Algebra 2. A new Social Studies curriculum is supposed to be adopted for grades 6-12 but is still in progress at RIDE. The total population of the district is just over 2,400 students.

The budget over the past five years has generally maintained the instructional program but has recognized declining math scores. A Math Coordinator and three math interventionists were added (1 at OCRS, 1 at GMS, and 1 split between LP and PVES; the Math Coordinator works with all five schools). These were funded through federal grants. The proposed new budget requests 4% funding which will keep all current instructional and extracurricular programs and support several grant funded positions in which the grant is ending (high school assistant principal, part of a reading interventionist, the math interventionist at OCRS, a half-time PK teacher at LP). It also recognizes the increases projected for insurance, transportation, special education, and maintenance as well as salaries and benefits. Declines in ELA have been addressed by reading interventionists and the implementation of new curriculum and training. Much more work in this area needs to be done.

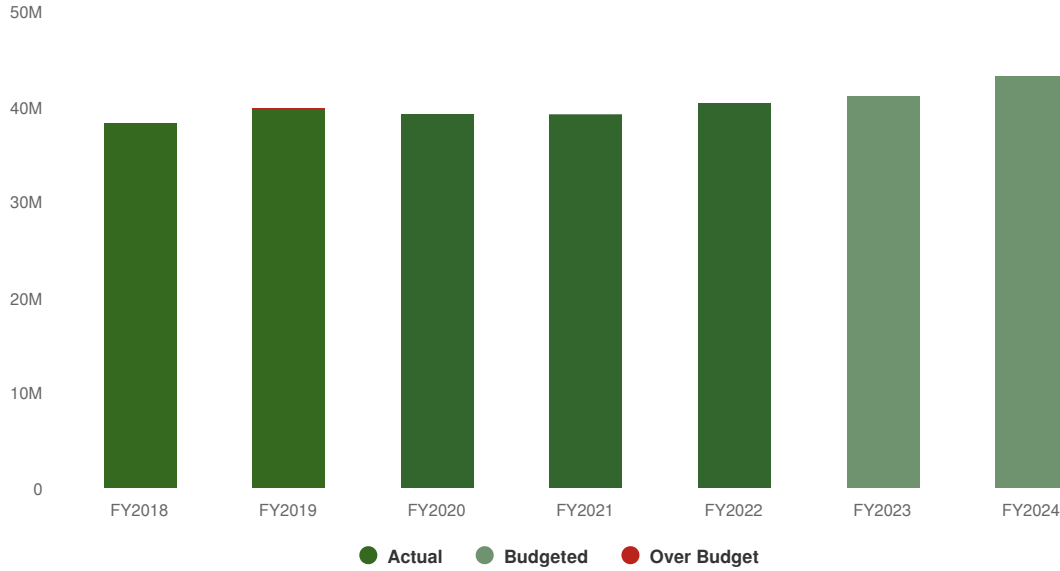
Several areas we aim to move towards include **expanding our Career and Technical Education** programs (CTE). These serve both students planning to attend a two or four year college as well as those who plan to go straight into a career. These can be expanded both within the high school and in programs beginning in the middle school and moving through the high school which can provide students with stronger career tracks, partnerships, and experience; certifications in high need areas; and dual enrollment credits (both vocational and academic). **Expanding our STEM** programming from elementary through to our CTE and other programs at SHS. **Increasing our support and interventions in English Language Arts** (reading and writing). Data shows increasing gaps in proficiency levels in ELA that are increasing. **Special Education** programs, particularly a therapeutic program at GMS, will support our students and permit some of those who are outplaced to return to SPS. Increasing Math support at SHS will help us to address the new RIDE requirements and prepare all students for proficiency in Algebra 2. Data shows that between 30-40 students each year graduate high school without this higher level math course. The split **Math/Special Educator** position proposed will provide support for all students at SHS who need it in Math and professional development on diverse instructional strategies and assessments. We are also looking to increase the fine arts, including having 2 full time **Music** positions at SHS. Currently there is 1.6 staff at SHS (full time choral and half time band). An additional speech and language pathologist (.5) is included in the budget and additional social workers are what we are working towards. While the budget proposed does not fulfill many of these areas, this is the direction the district is moving towards to ensure our students have a comprehensive K-12 education, are career and college ready, receive support, and enjoy those areas – such as CTE, music, STEM – that fulfill the needs of many of our students.



Expenditures Summary

\$43,200,372 **\$1,975,572**
(4.79% vs. prior year)

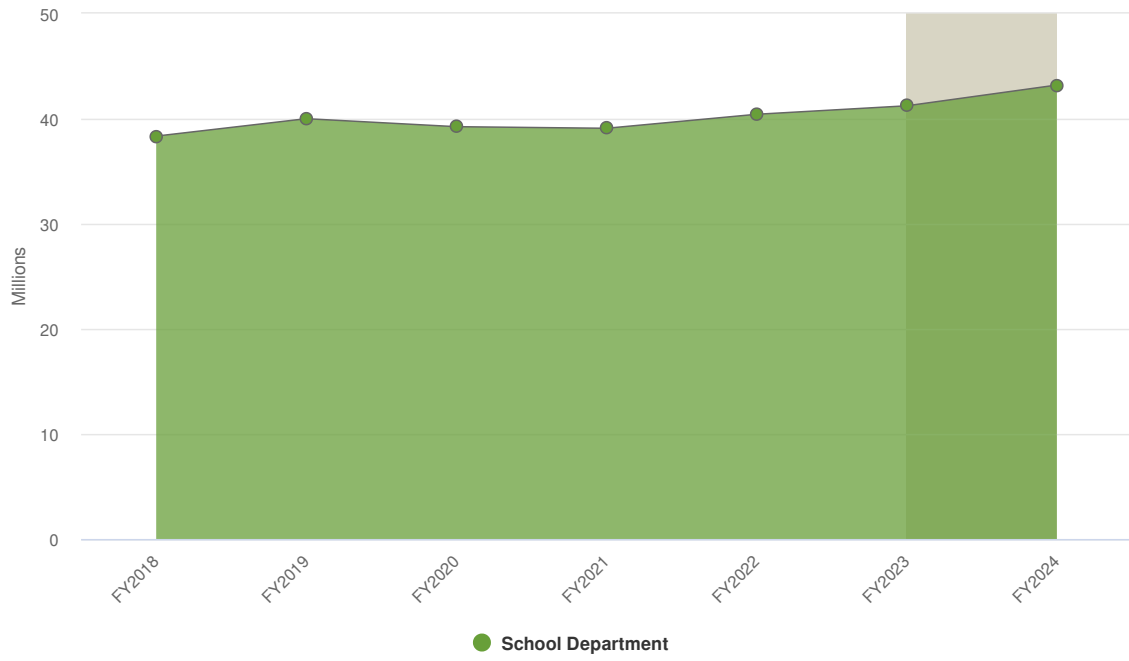
Smithfield School Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
School Department						
General Education						
Instructional Teachers	1-01-070-5111	\$11,099,332	\$11,392,366	\$11,795,120	\$12,122,923	\$327,803
Substitute Teachers	1-01-070-5112	\$209,807	\$209,365	\$173,390	\$191,190	\$17,800
Instructional Paraprofessionals	1-01-070-5113	\$199,049	\$247,752	\$235,168	\$333,455	\$98,287
Pupil-Use Technology	1-01-070-5121	\$534,594	\$631,699	\$459,599	\$394,492	-\$65,107
Instructional Materials	1-01-070-5122	\$232,698	\$238,709	\$299,809	\$257,782	-\$42,027
Guidance	1-01-070-5211	\$677,445	\$673,603	\$687,529	\$700,979	\$13,450
Library & Media	1-01-070-5212	\$388,936	\$410,428	\$389,126	\$365,993	-\$23,133
Student Services Instr. Related	1-01-070-5214	\$83,018	\$72,158	\$83,605	\$85,366	\$1,761
Student Health & Services	1-01-070-5216	\$525,780	\$435,572	\$441,446	\$451,616	\$10,170
Curriculum Development	1-01-070-5221	\$99,775	\$75,951	\$115,301	\$119,347	\$4,046
In-Service, Staff Development and Support	1-01-070-5222	\$213,275	\$215,186	\$202,360	\$217,819	\$15,459
Program Management	1-01-070-5231	\$63,955	\$174,680	\$179,232	\$184,671	\$5,439
Academic Student Assessment	1-01-070-5241	\$26,355	\$4,625	\$10,518	\$32,055	\$21,537
Transportation	1-01-070-5311	\$1,462,983	\$1,582,163	\$1,684,794	\$2,155,478	\$470,684
Food Service	1-01-070-5312	\$82,887	\$0	\$0	\$0	\$0
Safety	1-01-070-5313	\$69,412	\$77,815	\$89,039	\$110,854	\$21,815
Building Upkeep & Maintenance	1-01-070-5321	\$2,555,124	\$2,696,177	\$2,953,750	\$3,073,287	\$119,537



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Data Processing	1-01-070-5331	\$216,419	\$224,505	\$261,735	\$254,483	-\$7,252
Business Operations	1-01-070-5332	\$293,951	\$363,569	\$371,655	\$436,814	\$65,159
Public, Parochial, Private and Charter School	1-01-070-5431	\$204,151	\$247,528	\$279,185	\$314,177	\$34,992
Retiree Benefits and Other	1-01-070-5432	\$76,668	\$74,568	\$47,500	\$61,200	\$13,700
Principals and Assistant Principals	1-01-070-5511	\$941,283	\$961,840	\$963,816	\$1,094,998	\$131,182
School Office	1-01-070-5512	\$293,373	\$312,605	\$322,874	\$340,533	\$17,659
Deputies, Senior Admin, Researchers and Program Evaluators	1-01-070-5521	\$0	\$150	\$15,315	\$10,958	-\$4,357
Superintendent and School Board	1-01-070-5531	\$242,045	\$242,189	\$286,018	\$257,446	-\$28,572
Legal	1-01-070-5532	\$34,787	\$30,125	\$27,000	\$35,000	\$8,000
Total General Education:		\$20,827,102	\$21,595,328	\$22,374,884	\$23,602,916	\$1,228,032
Special Education						
Instructional Teachers	1-01-070-6111	\$3,004,249	\$2,966,276	\$3,174,963	\$3,279,831	\$104,868
Substitute Teachers	1-01-070-6112	\$15,113	\$9,132	\$0	\$0	\$0
Instructional Paraprofessionals	1-01-070-6113	\$1,204,506	\$1,222,547	\$1,311,597	\$1,340,640	\$29,043
Pupil-Use Technology	1-01-070-6121	\$11,034	\$9,430	\$10,075	\$24,974	\$14,899
Instructional Materials	1-01-070-6122	\$52,096	\$63,061	\$21,170	\$37,467	\$16,297
Student Services Instr. Related	1-01-070-6214				\$3,998	\$3,998
Academic Interventions	1-01-070-6215	\$24,670	\$3,135	\$0	\$0	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Student Health and Services	1-01-070-6216	\$24,382	\$16,137	\$89,502	\$131,379	\$41,877
Curriculum Development	1-01-070-6221	\$6,630	\$0	\$3,000	\$3,000	\$0
In-Service, Staff Development and Support	1-01-070-6222	\$201,283	\$190,085	\$227,244	\$178,240	-\$49,004
Program Management	1-01-070-6231	\$401,574	\$429,918	\$496,025	\$660,440	\$164,415
Therapists, Psychologists, Evaluators, Personal Attendants and Social Workers	1-01-070-6232	\$1,598,949	\$1,692,512	\$1,623,552	\$1,950,830	\$327,278
Academic Student Assessment	1-01-070-6241	\$3,584	\$16,424	\$16,609	\$21,857	\$5,248
Transportation	1-01-070-6311	\$164,678	\$212,320	\$224,522	\$188,386	-\$36,136
Public, Parochial, Private and Charter School	1-01-070-6431	\$482,967	\$633,520	\$733,524	\$1,012,619	\$279,095
Total Special Education:		\$7,195,715	\$7,464,497	\$7,931,783	\$8,833,661	\$901,878
Vocational & Technical Education Programs						
Instructional Teachers	1-01-070-3111	\$614,177	\$521,613	\$418,360	\$438,361	\$20,001
Pupil-Use Technology	1-01-070-3121	\$0	\$0	\$3,900	\$1,200	-\$2,700
Instructional Materials	1-01-070-3122				\$1,500	\$1,500
In-Service, Staff Development and Support	1-01-070-3222	\$5,500	\$12,039	\$4,200	\$4,200	\$0
Program Management	1-01-070-3231	\$100	\$0	\$0	\$0	\$0
Public, Parochial, Private and Charter School	1-01-070-3431	\$539,567	\$641,130	\$689,523	\$611,767	-\$77,756
Total Vocational & Technical Education Programs:		\$1,159,344	\$1,174,782	\$1,115,983	\$1,057,028	-\$58,955
Bi-Lingual/ESL Education						
Instructional Teachers	1-01-070-4111	\$87,409	\$89,258	\$91,066	\$92,552	\$1,486



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Student Services Instr. Related	1-01-070-4214	\$556	\$0	\$0	\$0	\$0
In-Service, Staff Development and Support	1-01-070-4222	\$2,040	\$750	\$750	\$750	\$0
Therapists, Psychologists, Evaluators, Personal Attendants and Social Workers	1-01-070-4232	\$265	\$4,585	\$2,700	\$1,150	-\$1,550
Total Bi-Lingual/ESL Education:		\$90,270	\$94,593	\$94,516	\$94,452	-\$64
Non-Public School Programs						
Public, Parochial, Private and Charter School	1-01-070-8431	\$70,000	\$10,817	\$47,361	\$51,452	\$4,091
Total Non-Public School Programs:		\$70,000	\$10,817	\$47,361	\$51,452	\$4,091
Summer School Program						
Summer School Program	1-01-070-5062	\$1,140	\$12,250	\$11,800	\$55,941	\$44,141
Total Summer School Program:		\$1,140	\$12,250	\$11,800	\$55,941	\$44,141
After School Program						
After School Program	1-01-070-5063	\$0	\$4,540	\$4,800	\$4,896	\$96
Total After School Program:		\$0	\$4,540	\$4,800	\$4,896	\$96
Co-Curricular & Athletics						
Co-Curricular & Athletics	1-01-070-5213	\$357,854	\$439,256	\$465,891	\$528,137	\$62,246
Total Co-Curricular & Athletics:		\$357,854	\$439,256	\$465,891	\$528,137	\$62,246
Benefits						
Life Insurance	1-01-070-2102	\$48,329	\$63,826	\$63,849	\$83,401	\$19,552
Vision Benefits	1-01-070-2104	\$28,118	\$27,890	\$29,572	\$29,226	-\$346
Admin. Supplemental Benefit Plan	1-01-070-2106	\$41,500	\$40,623	\$45,023	\$48,000	\$2,977
Medical Buy Back Payments	1-01-070-2109	\$137,599	\$135,368	\$127,423	\$136,806	\$9,383
Maint/Custodial Legal Dues	1-01-070-2111	\$5,148	\$5,444	\$5,616	\$0	-\$5,616

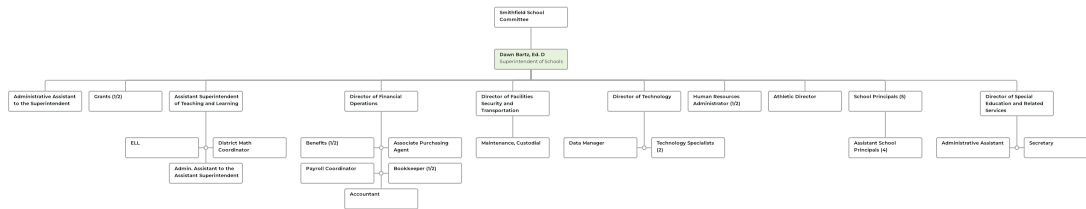


Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Health Insurance Premium	1-01-070-2121	\$3,683,599	\$3,601,776	\$3,777,565	\$3,909,232	\$131,667
Retiree Insurance Premiums	1-01-070-2122	\$171,518	\$151,236	\$156,982	\$248,827	\$91,845
Dental Buy Back Payments	1-01-070-2123	\$1,908	\$2,004	\$1,850	\$2,300	\$450
Dental Insurance Premium	1-01-070-2124	\$209,940	\$208,729	\$214,395	\$216,413	\$2,018
Teachers' Retirement - Defined Benefit	1-01-070-2203	\$2,720,552	\$2,809,593	\$2,940,586	\$3,048,619	\$108,033
Survivor's Benefits	1-01-070-2207	\$26,781	\$26,973	\$26,617	\$26,973	\$356
Municipal Retirement - Defined Benefit	1-01-070-2208	\$357,541	\$381,135	\$419,865	\$395,265	-\$24,600
Teachers' Retirement - Defined Contribution	1-01-070-2213	\$456,137	\$459,776	\$484,525	\$510,093	\$25,568
Municipal Retirement - Defined Contribution	1-01-070-2218	\$37,372	\$39,028	\$42,966	\$45,672	\$2,706
FICA	1-01-070-2301	\$250,471	\$260,690	\$288,035	\$307,572	\$19,537
Medicare	1-01-070-2302	\$325,454	\$330,057	\$356,946	\$367,032	\$10,086
Unemployment Compensation	1-01-070-2501	\$24,718	\$32,469	\$28,364	\$28,000	-\$364
Workers' Compensation	1-01-070-2710	\$133,102	\$68,764	\$80,172	\$87,405	\$7,233
Employee Assistance Program	1-01-070-2902	\$4,564	\$2,453	\$728	\$0	-\$728
Total Benefits:		\$8,664,351	\$8,647,834	\$9,091,079	\$9,490,836	\$399,757
Capital Fund						
Instructional Materials	1-01-070-9122	\$5,820	\$0	\$3,500	\$1,500	-\$2,000
Capital Projects	1-01-070-9422	\$88,258	\$250,758	\$0	\$0	\$0
Total Capital Fund:		\$94,078	\$250,758	\$3,500	\$1,500	-\$2,000



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Capital Technology Fund						
School Office	1-01-070-0512	\$13,835	\$13,626	\$21,251	\$22,756	\$1,505
Superintendent and School Board	1-01-070-0531	\$64,139	\$77,845	\$61,952	\$66,870	\$4,918
Total Capital Technology Fund:		\$77,974	\$91,471	\$83,203	\$89,626	\$6,423
Appropriation From Fund Balance						
Appropriation From Fund Balance	1-01-070-8075	\$547,973	\$0	\$0	\$0	\$0
Total Appropriation From Fund Balance:		\$547,973	\$0	\$0	\$0	\$0
Audit/Budget Appropriation						
Audit/Budget Appropriation	1-01-070-7777	\$0	\$631,895	\$0	-\$610,073	-\$610,073
Total Audit/Budget Appropriation:		\$0	\$631,895	\$0	-\$610,073	-\$610,073
Total School Department:		\$39,085,801	\$40,418,021	\$41,224,800	\$43,200,372	\$1,975,572
Total Expense Objects:		\$39,085,801	\$40,418,021	\$41,224,800	\$43,200,372	\$1,975,572

Organizational Chart



Town Clerk's Department

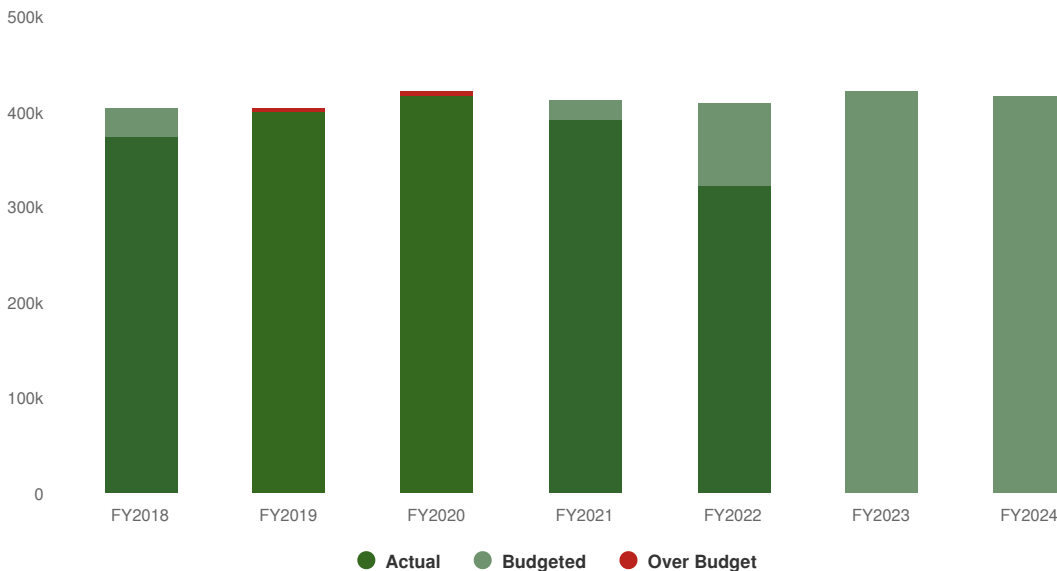
Lyn Antonuccio
Acting Town Clerk

Serving the citizens of Smithfield with pride and dedication, the employees in the Town Clerk's Office are committed to providing quality services that keep Smithfield at the forefront of Rhode Island's best communities. The Town Clerk, assisted by three (3) full-time staff members and one (1) part-timer, provides a number of services to the public, as follows: eleven (11) sub-divisions, Town Council (minutes, advertisements, ordinances, resolutions, and attested motions to Town Departments), Smithfield Board of Canvassers (Election management, processing of nomination papers, poll worker assignments and training, election results tabulation, certification of elected officials, Smithfield Probate Court (Administration Petitions, Petitions to Probate Will, Guardianship Petitions, Name Changes, Accountings, and Affidavits of Complete Administration), Smithfield Municipal Court, Zoning Violations; Town's Vital Records (births, marriages, deaths), Town's Land Evidence Records (recording real estate deeds, mortgages, discharges, liens, condominium maps and subdivisions, land surveys, etc.), Business Licenses (liquor, holiday, entertainment, kennel, massage therapy, peddler, pool table, private detective, special dance, special event, victualling, weapons, massage establishment, bingo and carnival), and Communications/Information Services. In addition to serving as no-fee public notaries, the following statistics reflect a portion of services provided at year-end December, 2022: 287 probate estate transactions; 1,936 land evidence transactions; 445 dog licenses; 2,156 certified copies to public for birth, marriage and death records; 92 marriage licenses; 2,243 miscellaneous copies to the public; 216 licenses; 30 oaths of office for new/renewed Commission/Board members; 40 public hearing notices; 394 Town Council votes recorded; 92 requests for public records, and 68 business registrations.

Expenditures Summary

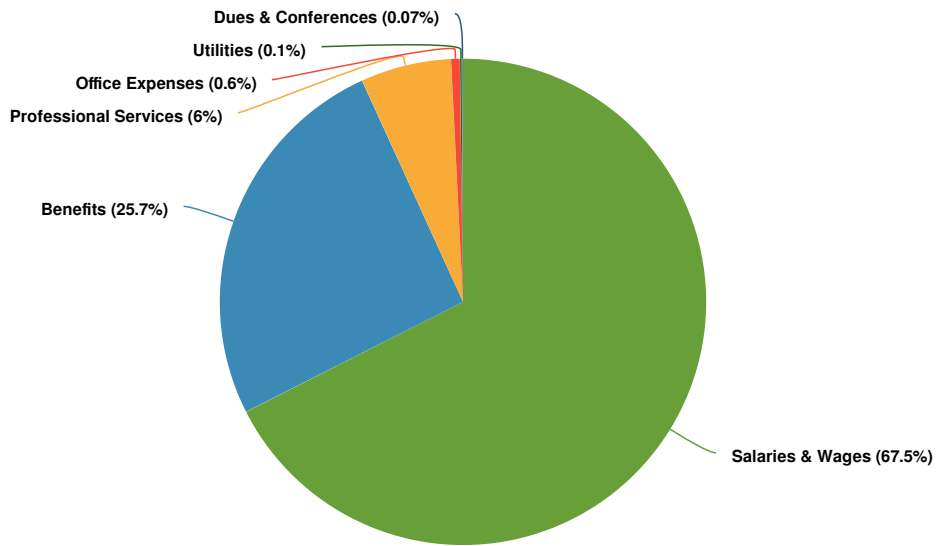
\$416,342 **-\$4,277**
(-1.02% vs. prior year)

Town Clerk's Department Proposed and Historical Budget vs. Actual

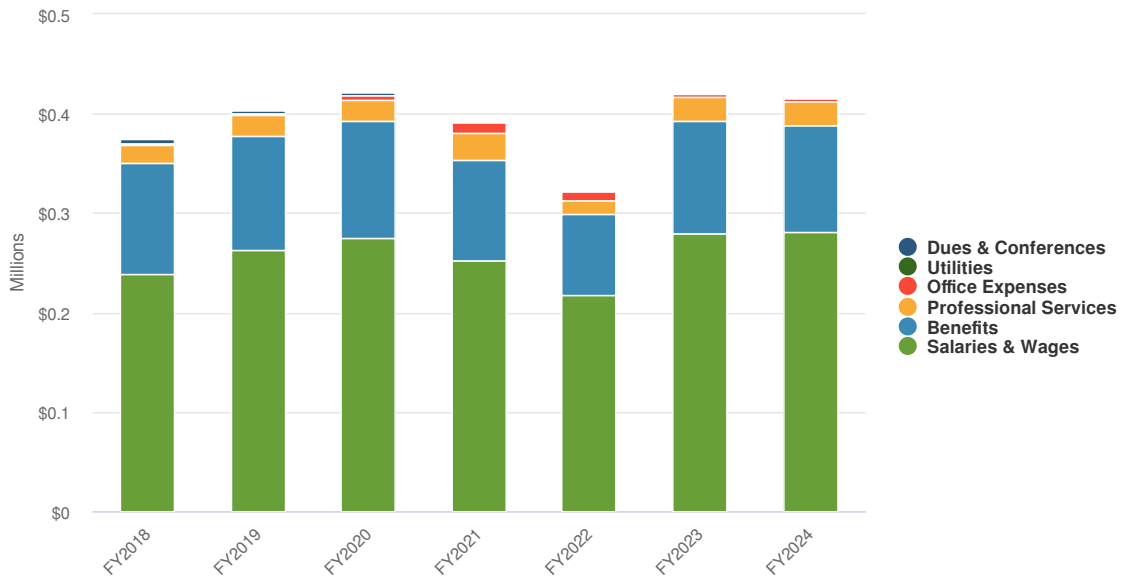


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						



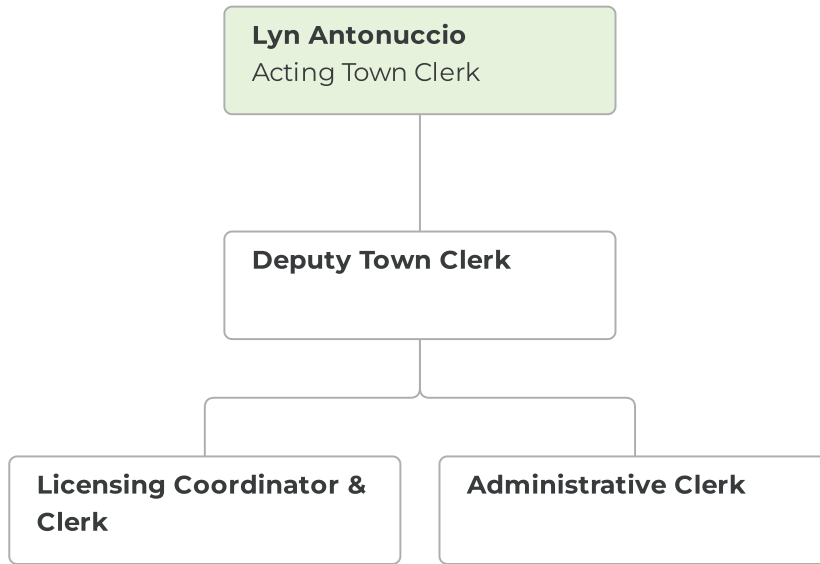
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Salaries & Wages						
Salaries & Wages	1-01-006-0101	\$225,312	\$187,839	\$243,543	\$251,126	\$7,583
Overtime	1-01-006-0102	\$10,602	\$346	\$5,000	\$5,000	\$0
Part-Time	1-01-006-0103	\$8,945	\$22,428	\$18,200	\$18,200	\$0
Longevity	1-01-006-0104	\$8,102	\$6,519	\$12,125	\$6,909	-\$5,216
Total Salaries & Wages:		\$252,962	\$217,131	\$278,868	\$281,235	\$2,367
Total Salaries & Wages:		\$252,962	\$217,131	\$278,868	\$281,235	\$2,367
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-006-0131	\$18,741	\$16,290	\$21,333	\$19,740	-\$1,593
Total Benefits:		\$18,741	\$16,290	\$21,333	\$19,740	-\$1,593
Healthcare						
Medical Insurance - Active	1-01-006-0142	\$59,304	\$42,786	\$61,214	\$59,546	-\$1,668
Dental Insurance - Active	1-01-006-0143	\$2,441	\$1,751	\$2,672	\$2,476	-\$196
Total Healthcare:		\$61,746	\$44,536	\$63,886	\$62,022	-\$1,864
Retirement Benefits						
Pension - Defined Contribution	1-01-006-0146	\$955	\$1,287	\$1,835	\$1,936	\$101
Pension - State Pension	1-01-006-0148	\$18,966	\$19,308	\$25,362	\$22,243	-\$3,119
Total Retirement Benefits:		\$19,920	\$20,595	\$27,197	\$24,179	-\$3,018
Insurance Premiums						
Life Insurance	1-01-006-0155	\$696	\$650	\$835	\$866	\$31
Total Insurance Premiums:		\$696	\$650	\$835	\$866	\$31
Total Benefits:		\$101,104	\$82,072	\$113,251	\$106,807	-\$6,444
Utilities						
Utilities						
Telephone	1-01-006-0202	\$344	\$303	\$500	\$500	\$0
Total Utilities:		\$344	\$303	\$500	\$500	\$0
Total Utilities:		\$344	\$303	\$500	\$500	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Office Expenses						
Office Expenses						
Office Supplies	1-01-006-0601	\$1,565	\$946	\$500	\$500	\$0
Office Equipment	1-01-006-0602	\$0	\$0	\$500	\$500	\$0
Office Equipment Maintenance	1-01-006-0603	\$0	\$0	\$500	\$500	\$0
Printing & Reproduction	1-01-006-0612	\$8,938	\$8,689	\$1,000	\$1,000	\$0
Total Office Expenses:		\$10,504	\$9,635	\$2,500	\$2,500	\$0
Total Office Expenses:		\$10,504	\$9,635	\$2,500	\$2,500	\$0
Dues & Conferences						
Dues & Conferences						
Dues & Conferences	1-01-006-0751	\$356	\$300	\$500	\$300	-\$200
Total Dues & Conferences:		\$356	\$300	\$500	\$300	-\$200
Total Dues & Conferences:		\$356	\$300	\$500	\$300	-\$200
Professional Services						
Professional Services						
Records & Indexing	1-01-006-0774	\$26,157	\$12,950	\$25,000	\$25,000	\$0
Total Professional Services:		\$26,157	\$12,950	\$25,000	\$25,000	\$0
Total Professional Services:		\$26,157	\$12,950	\$25,000	\$25,000	\$0
Total Expense Objects:		\$391,426	\$322,391	\$420,619	\$416,342	-\$4,277



Organizational Chart



Objectives

1. Continue the preparation of advertisements and maintenance of Town Council Minutes, Resolutions, Proclamations and Ordinances.
2. Boards & Commissions – Board and Commission members are viewed online through the Town of Smithfield website via OnBoard and with the assistance of the administrative clerks the addition of new appointees and reappointments will be databased.
3. Complete a successful 2024 Presidential Election through the use of poll pads and early voting.
4. Continue to administer the ongoing Probate Court regulations and procedures.
5. Continue Municipal Court procedures for Building /Zoning Violations.
6. Administer the Town's Annual Rabies Clinic/Dog Licensing Process as a special service (first weekend of April each year) to Town residents.
7. Continue cross-training staff members to archive previous year's marriage licenses, death records, and probate estates.
8. Continue to serve as an information source to the public on all things relating to Town Government.
9. Implement the Viewpoint System for business licenses for the year 2023-2024.



Town Manager's Department



Randy R. Rossi, MBA, CGFM
Town Manager

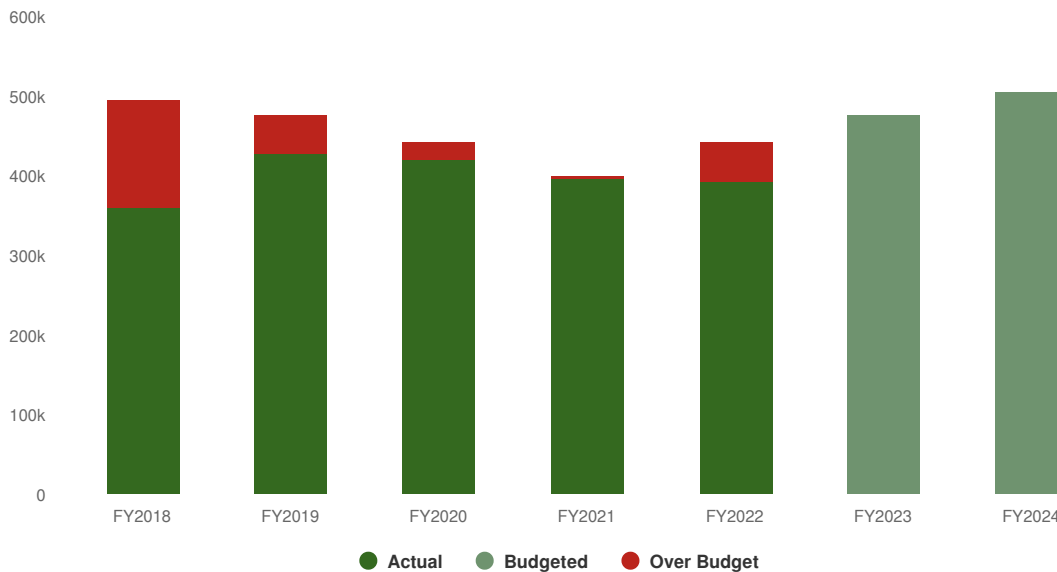
The Town Manager is the Chief Administrative Officer of the Town responsible to the Council for the administration of all Town affairs placed in the Manager’s charge by or under the Charter. The Manager’s responsibilities are to:

- Keep the Town Council fully advised as to the financial condition and future needs of the Town.
- Submit to the Town Council and make available to the public a complete report on the finances and administrative activities of the Town at the end of each fiscal year.
- Prepare and submit the annual budget program to the Town Council.
- Make recommendations as to ordinances and policies to the Town Council.
- Execute all laws, provisions of the Charter, and acts of the Town Council subject to enforcement by the Town Manager or by Directors subject solely to the Manager’s direction and supervision.
- Direct and supervise the administration of all departments, except as otherwise provided by Charter or by law.
- Carry out assignments and policy directives promulgated by the Town Council.
- Attend Town Council Meetings.

Expenditures Summary

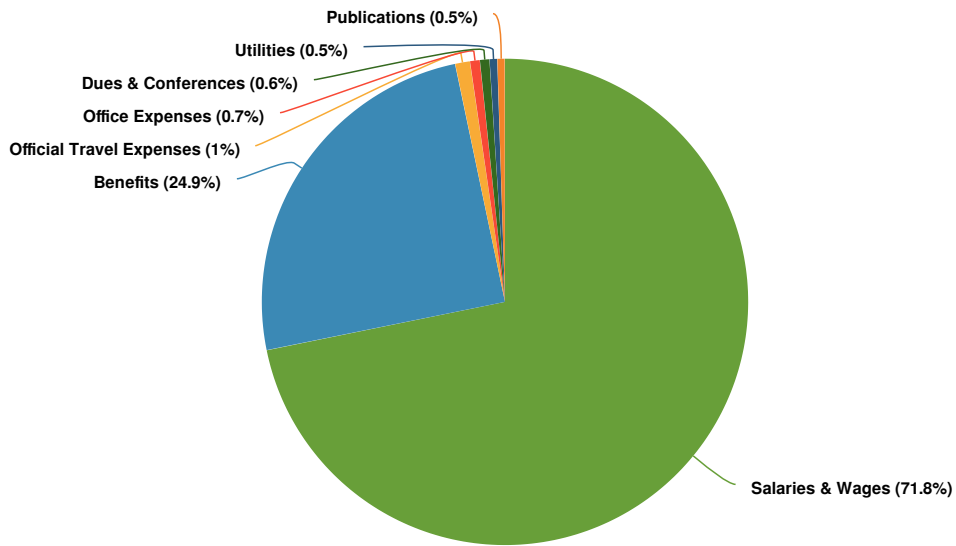
\$505,385 **\$27,101**
(5.67% vs. prior year)

Town Manager's Department Proposed and Historical Budget vs. Actual

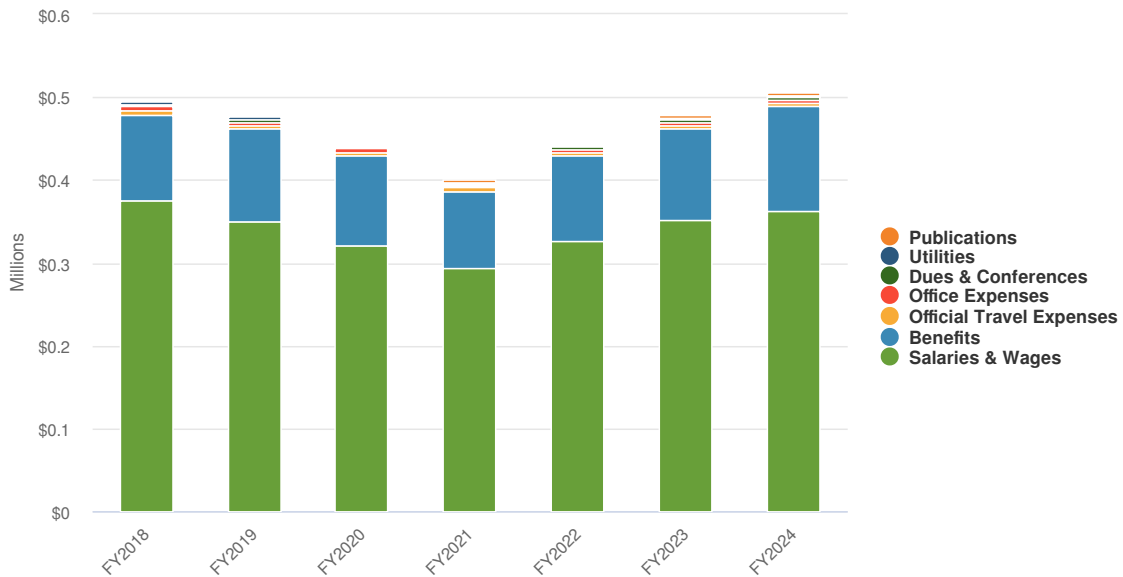


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

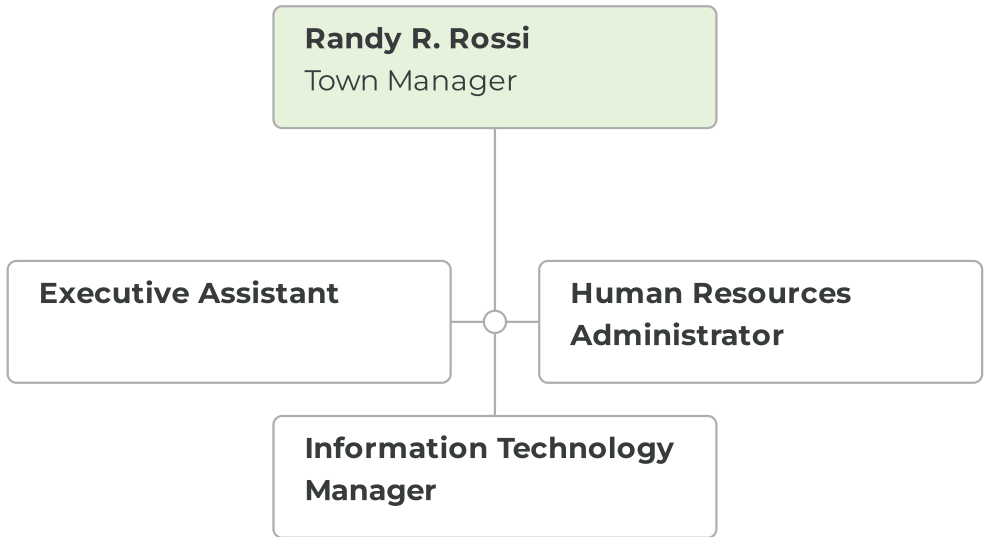


Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages	1-01-004-0101	\$293,709	\$325,741	\$352,420	\$362,992	\$10,572



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
FICA/Social Security Taxes	1-01-004-0131	\$24,245	\$26,027	\$26,960	\$28,318	\$1,358
Medical Insurance - Active	1-01-004-0142	\$33,995	\$39,913	\$41,282	\$59,546	\$18,264
Dental Insurance - Active	1-01-004-0143	\$1,429	\$1,794	\$1,728	\$1,238	-\$490
Pension - Defined Contribution	1-01-004-0146	\$3,243	\$3,508	\$3,908	\$4,097	\$189
Pension - State Pension	1-01-004-0148	\$29,088	\$31,853	\$34,960	\$31,909	-\$3,051
Life Insurance	1-01-004-0155	\$626	\$704	\$626	\$645	\$19
Telephone	1-01-004-0202	\$1,840	\$2,118	\$2,600	\$2,600	\$0
Publications & Subscriptions	1-01-004-0301	\$3,048	\$1,313	\$2,500	\$2,500	\$0
Official Travel	1-01-004-0501	\$4,500	\$4,523	\$4,800	\$5,040	\$240
Office Supplies	1-01-004-0601	\$2,097	\$2,966	\$2,800	\$2,800	\$0
Printing & Reproduction	1-01-004-0612	\$105	\$267	\$500	\$500	\$0
Dues & Conferences	1-01-004-0751	\$1,887	\$2,849	\$3,200	\$3,200	\$0
Total Expense Objects:		\$399,810	\$443,575	\$478,284	\$505,385	\$27,101

Organizational Chart



Objectives

1. Strategically plan high quality, long-term development, in conjunction with the Smithfield Economic Development Commission and Rhode Island Commerce Corporation, along the Route 7/116 corridor to strengthen our tax base.
2. Promote and market our community through public presentations, networking events, and working closely with the Chamber of Commerce.
3. Support economic development initiatives within the Town that will grow the community in a responsible manner.
4. Establish and maintain a business-friendly environment that is proactive for businesses.
5. Continue improving technology systems to ensure quality reporting and security.
6. Continue to implement changes in the budgetary process as mandated by the State.
7. Develop efficiencies within Town and School operations.
8. Continuously strive to improve the operational activity of all municipal departments.
9. Evaluate cost containment measures.
10. Analyze and develop collaboration opportunities with adjoining communities.
11. Participate in contract negotiations.
12. Prepare, analyze and review Town Council agenda items.
13. Prepare weekly Town Council informational packets and Manager's Weekly Briefing.
14. Analyze, develop and oversee capital projects.
15. Represent the Town of Smithfield at state, regional and local events.
16. Encourage community and stakeholder collaboration through public meetings and workshops.
17. Promote the value of inclusion and diversity throughout the community.



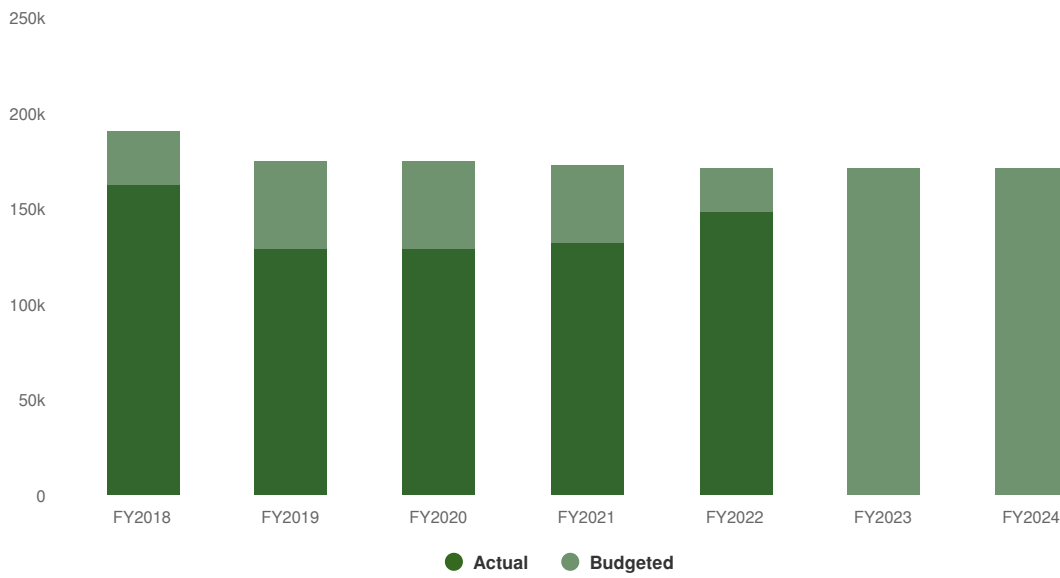
Town Hall

The Town Hall provides for the operational and maintenance support for all Town Departments and residents of Smithfield.

Expenditures Summary

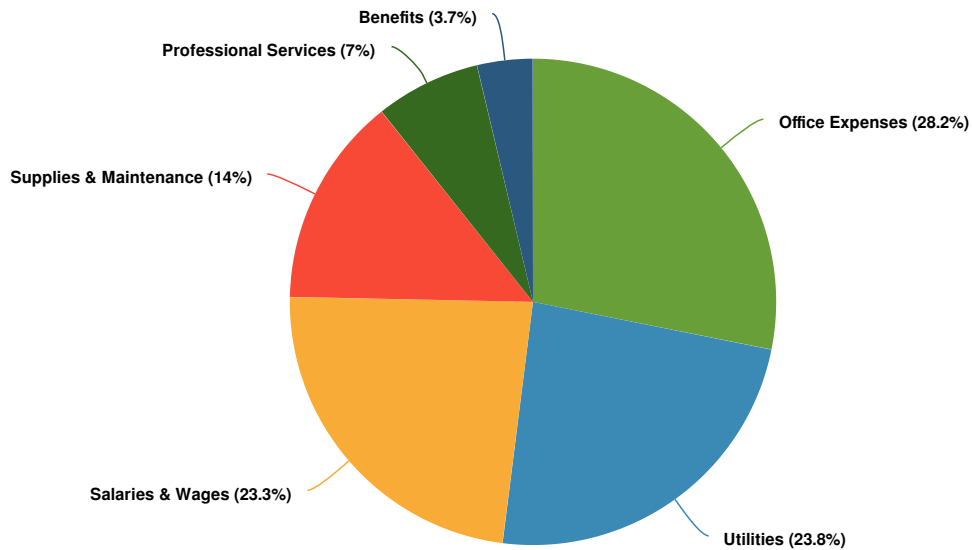
\$171,536 **\$0**
(0.00% vs. prior year)

Town Hall Proposed and Historical Budget vs. Actual

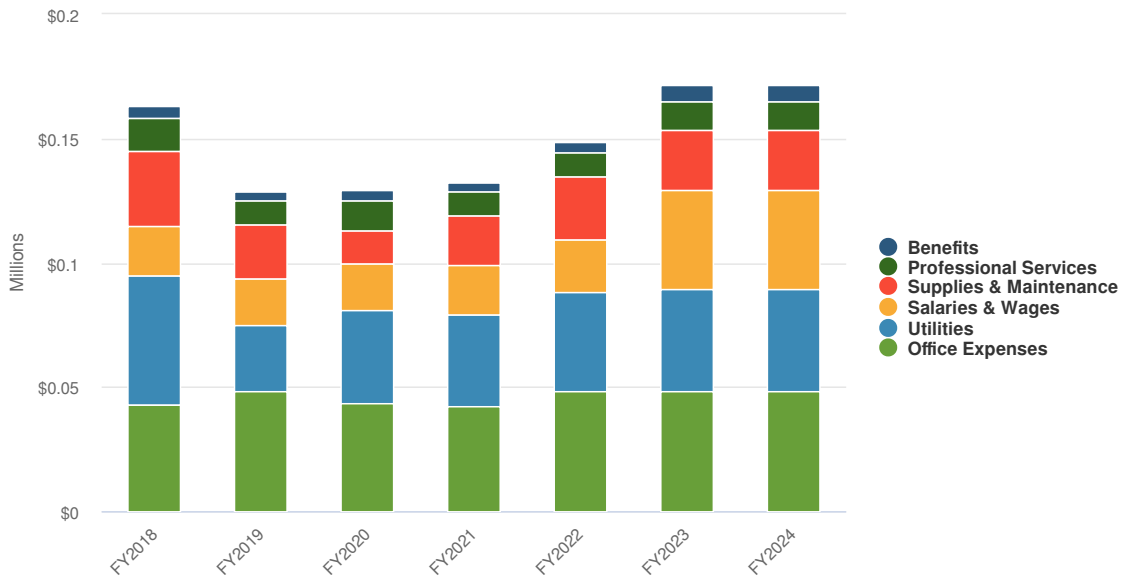


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Salaries & Wages						
Part-Time	1-01-020-0103	\$19,976	\$21,327	\$40,000	\$40,000	\$0
Total Salaries & Wages:		\$19,976	\$21,327	\$40,000	\$40,000	\$0
Total Salaries & Wages:		\$19,976	\$21,327	\$40,000	\$40,000	\$0
Benefits						
Benefits						
FICA/Social Security Taxes	1-01-020-0131	\$1,598	\$1,737	\$3,060	\$3,060	\$0
Total Benefits:		\$1,598	\$1,737	\$3,060	\$3,060	\$0
Retirement Benefits						
Pension - Defined Contribution	1-01-020-0146	\$199	\$212	\$300	\$300	\$0
Pension - State Pension	1-01-020-0148	\$2,013	\$2,163	\$2,976	\$2,976	\$0
Total Retirement Benefits:		\$2,212	\$2,375	\$3,276	\$3,276	\$0
Total Benefits:		\$3,810	\$4,112	\$6,336	\$6,336	\$0
Supplies & Maintenance						
Supplies & Maintenance						
Building Renovations & Maint	1-01-020-0561	\$8,556	\$7,807	\$8,000	\$8,000	\$0
Building Maint & Supplies	1-01-020-0562	\$10,465	\$16,516	\$15,000	\$15,000	\$0
Janitorial Supplies	1-01-020-0565	\$455	\$1,169	\$1,000	\$1,000	\$0
Total Supplies & Maintenance:		\$19,477	\$25,493	\$24,000	\$24,000	\$0
Total Supplies & Maintenance:		\$19,477	\$25,493	\$24,000	\$24,000	\$0
Utilities						
Utilities						
Electricity	1-01-020-0201	\$23,122	\$23,443	\$25,000	\$25,000	\$0
Telephone	1-01-020-0202	\$4,867	\$6,039	\$6,000	\$6,000	\$0
Heating Fuel	1-01-020-0203	\$8,042	\$8,726	\$8,500	\$8,500	\$0
Water	1-01-020-0204	\$1,271	\$1,341	\$1,400	\$1,400	\$0
Total Utilities:		\$37,302	\$39,549	\$40,900	\$40,900	\$0
Total Utilities:		\$37,302	\$39,549	\$40,900	\$40,900	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Office Expenses						
Office Expenses						
Copy Machine/Various	1-01-020-0602	\$368	\$391	\$500	\$500	\$0
Office Equipment Maintenance	1-01-020-0603	\$0	\$6,643	\$6,500	\$6,500	\$0
Printing & Reproduction	1-01-020-0612	\$41,677	\$41,341	\$41,300	\$41,300	\$0
Total Office Expenses:		\$42,045	\$48,375	\$48,300	\$48,300	\$0
Total Office Expenses:		\$42,045	\$48,375	\$48,300	\$48,300	\$0
Professional Services						
Professional Services						
Professional Cleaning Services	1-01-020-0570	\$9,600	\$9,875	\$12,000	\$12,000	\$0
Total Professional Services:		\$9,600	\$9,875	\$12,000	\$12,000	\$0
Total Professional Services:		\$9,600	\$9,875	\$12,000	\$12,000	\$0
Total Expense Objects:		\$132,210	\$148,730	\$171,536	\$171,536	\$0

Objectives

1. Promote the continuous advancement and integrity of the Geographic Information System (GIS).
2. Development of an infrastructure improvement plan.
3. Continue Town computer upgrades to ensure security.
4. Develop a collaboration to share services between cities and towns.
5. Continue to develop plans for consolidating operations between the Town and School Department.
6. Development of a strategic plan for economic growth.
7. The Town strived to keep Town Hall operational and safe for its residents and the employees of Town Hall, through the Covid-19 Pandemic.
8. Enhances are underway to develop additional parking at Town Hall.



Human Services Department



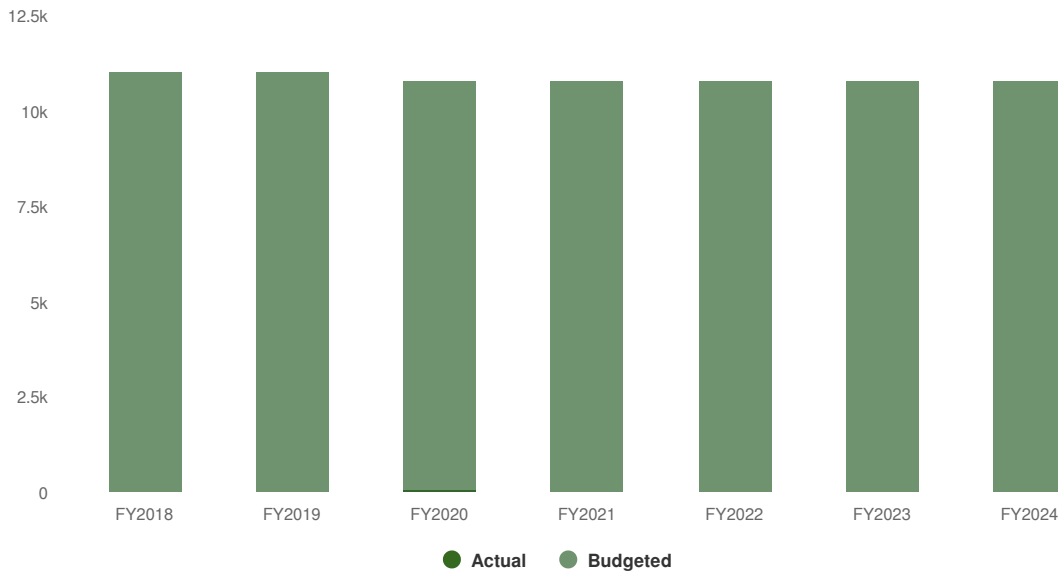
Karen L. Armstrong
Human Services Director

The Smithfield Human Services Department is in the Senior Center, located in Deerfield Park. This department coordinates food collection and distribution, holiday clothing drives and holiday basket programs for low-income residents. We also assist residents who qualify under the guidelines set by Tri County, with utility bills and will make referrals to other agencies if additional assistance is needed. The Human Services office acts as a representative for food insecure residents and provides referrals to local agencies such as Tri-County Community Action, St. Vincent DePaul Society, and other local organizations.

Expenditures Summary

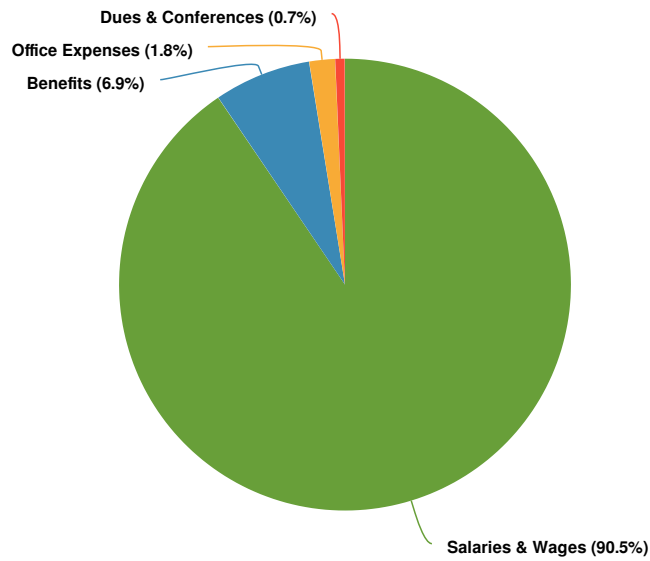
\$10,825 **\$0**
(0.00% vs. prior year)

Human Services Department Proposed and Historical Budget vs. Actual

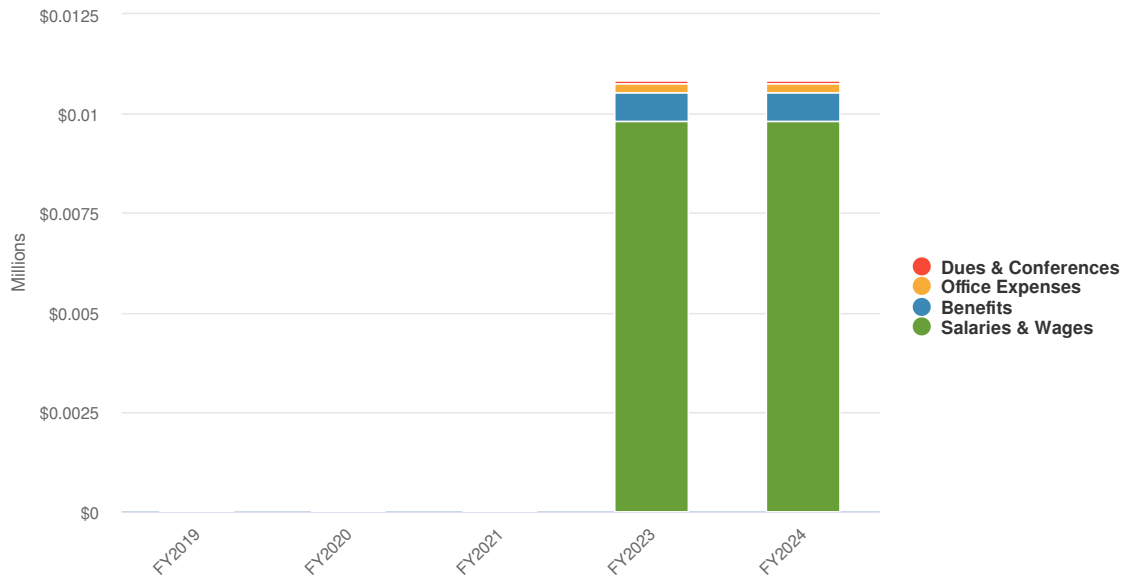


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

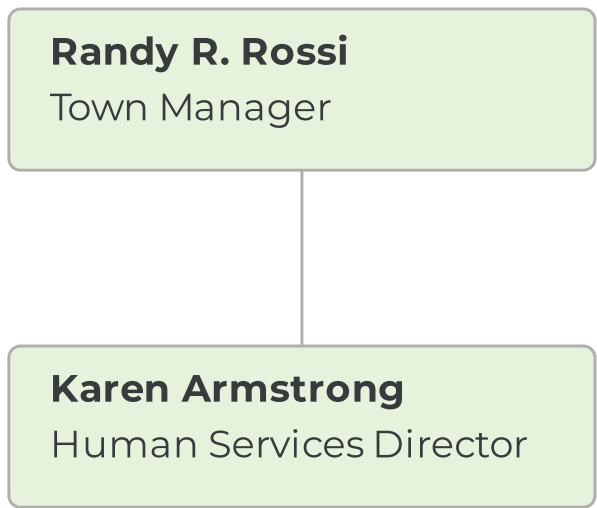


Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages	1-01-016-0101	\$0	\$0	\$9,800	\$9,800	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
FICA/Social Security Taxes	1-01-016-0131	\$0	\$0	\$750	\$750	\$0
Office Supplies	1-01-016-0601	\$0	\$0	\$200	\$200	\$0
Dues & Conferences	1-01-016-0751	\$22	\$0	\$75	\$75	\$0
Total Expense Objects:		\$22	\$0	\$10,825	\$10,825	\$0

Organizational Chart



Objectives

1. Continue to offer services for the disadvantaged residents in the Town of Smithfield.
2. Provide additional services to residents who have been affected by the Covid-19 Virus and the Omicron Virus.
3. Work directly with the counselors and staff from Smithfield Public Schools to offer assistance and referrals when needed.
4. Provide SNAP assistance to clients in conjunction with the Department of Human Services.
5. Seek out other agencies that would be able to assist with additional services as needed.



Emergency Management Agency



Todd Manni

Emergency Management & Community Outreach Director

The Town of Smithfield Emergency Management Agency (abbreviated to EMA) is the chartered municipal department responsible for facilitating the town's comprehensive, all-hazards emergency management and preparedness program. The agency provides public education and manages community-wide emergency preparedness initiatives, develops and tests emergency response plans for a wide spectrum of emergency incidents that include natural disasters, accidental human-caused emergencies and intentional incidents which cause disruption and crisis. Emergency Management supports the Town's overall emergency response and public safety partners on a day-to-day basis.

During an emergency or disaster, the agency's operational mission is managing the emergency consequences that arise from a disaster. Regardless of incident size, emergency consequence management includes measures to protect public safety and health, coordinate and ensure the restoration of essential services and utilities, and provide emergency relief to businesses and individuals affected. In addition, the agency is responsible for developing plans and implementing strategies to ensure increased public safety contingencies are in-place during large-scale and complex special events such as parades, road races, large gatherings, the annual fireworks display, etc.

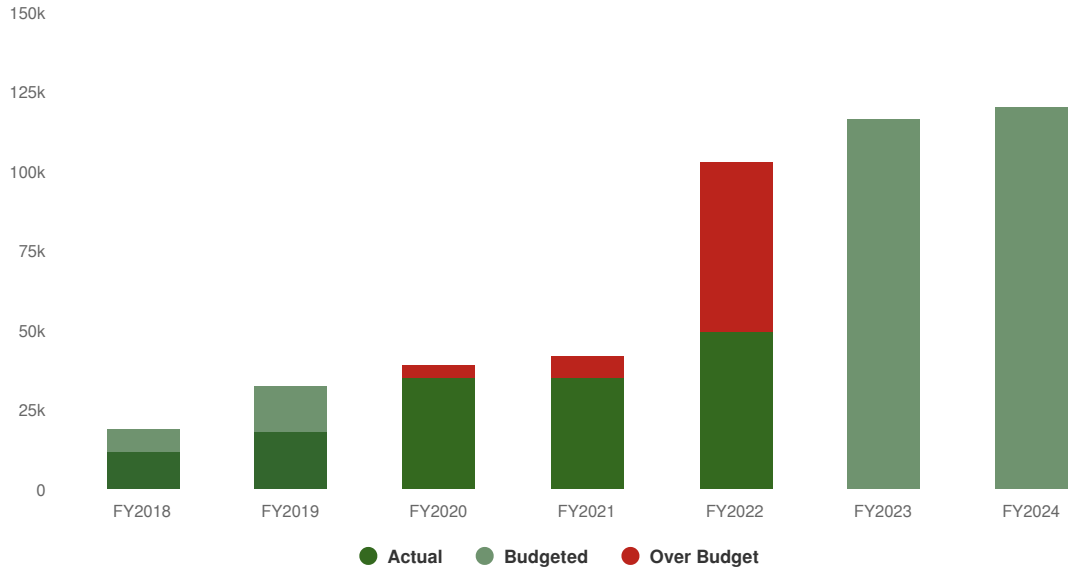
Emergency Management occupies a suite of offices in the south wing of Police Headquarters. The agency maintains the Town's state of the art Emergency Operations Center, which is the central point of government and public safety coordination during and after an emergency incident. The agency is funded in part with grants through the United States Department of Homeland Security, FEMA and US Centers for Disease Control & Prevention. The agency is headed by the Director of Emergency Management and a corps of volunteers.

The Smithfield Emergency Management Agency was one of the first communities in the State of Rhode Island to be designated as a StormReady® community by the National Weather Service. For additional information on Smithfield's Emergency Management Agency, please visit www.smithfieldema.org.

Expenditures Summary

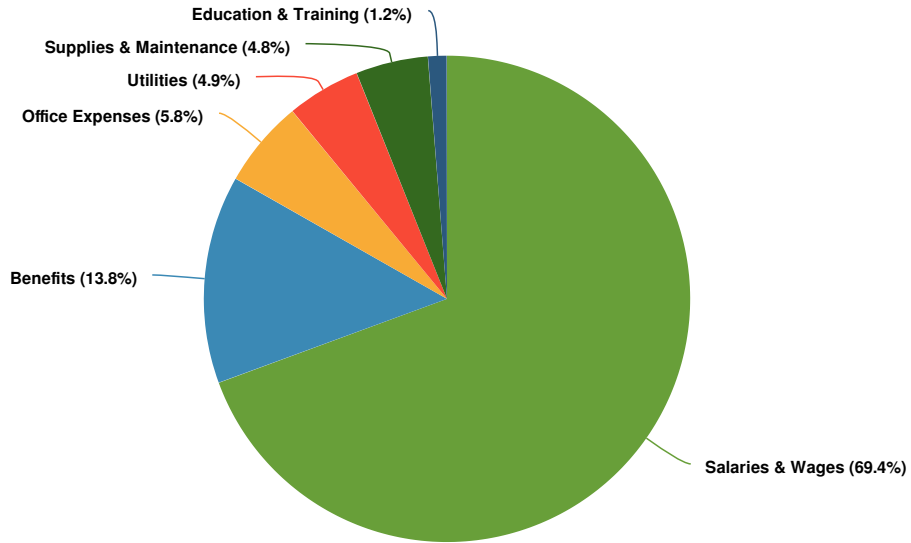
\$120,496 **\$4,131**
(3.55% vs. prior year)

Emergency Management Agency Proposed and Historical Budget vs. Actual

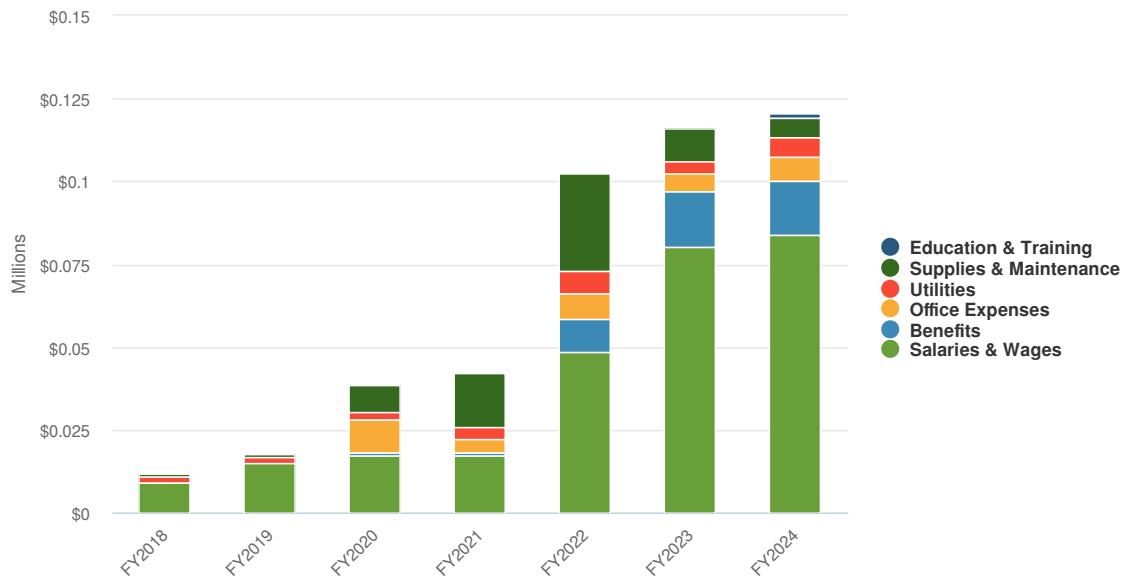


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



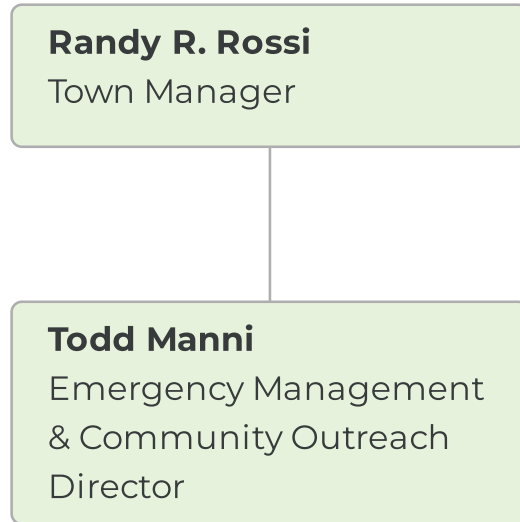
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages	1-01-034-0101	\$17,000	\$48,692	\$80,000	\$83,636	\$3,636
FICA/Social Security Taxes	1-01-034-0131	\$1,301	\$9,658	\$6,120	\$6,398	\$278
Medical Insurance - Active	1-01-034-0142			\$2,000	\$2,000	\$0
Pension - Defined Contribution	1-01-034-0146			\$800	\$836	\$36
Pension - State Pension	1-01-034-0148			\$7,936	\$7,209	-\$727
Life Insurance	1-01-034-0155			\$209	\$217	\$8
Vehicle Maintenance	1-01-034-0521	\$8,058	\$8,111	\$8,300	\$1,300	-\$7,000
MEDS	1-01-034-0533	\$8,033	\$21,226	\$1,500	\$4,500	\$3,000
Telephone	1-01-034-0202	\$3,956	\$6,714	\$3,500	\$5,900	\$2,400
Office Supplies	1-01-034-0601	\$0	\$36	\$500	\$2,000	\$1,500
Office Equipment (HEARTSafe AED)	1-01-034-0603	\$3,732	\$7,982	\$5,000	\$5,000	\$0
Education & Training	1-01-034-0733	\$0	\$333	\$500	\$1,500	\$1,000
Total Expense Objects:		\$42,079	\$102,752	\$116,365	\$120,496	\$4,131



Organizational Chart



Objectives

1. Review and revise the Town's Emergency Operating Plan (EOP) and supporting appendices as well as develop and implement standard operating procedures and incident action plans that are based on national models for emergency preparedness.
2. Continue to implement NFPA 1600 (Disaster/Emergency Management & Business Continuity) standards and guidelines set forth by the United States Department of Homeland Security and United States Centers for Disease Control.
3. Recruit, train and retain citizen volunteers to assist EMA operations and provide training based on the US Citizen's Corps Community Emergency Response Team (CERT) program.
4. Increase EMA's public education and community outreach to better prepare citizens for emergencies and disasters.
5. Continue to increase and expand the agency's cache of emergency equipment and supplies utilized in the rapid response to high impact emergency incidents, unusual circumstances and special events.

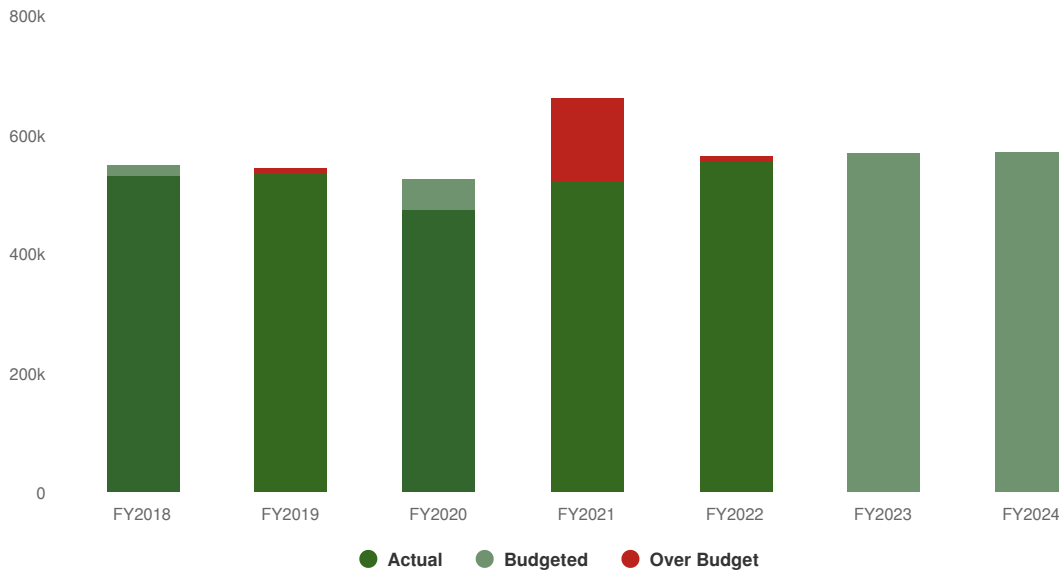
Legislative and Policy Direction

The Town Council is composed of five members elected at-large biannually on a partisan basis. The Council members elect their President and Vice-President who conduct Council meetings, work sessions and special meetings, as required. The Council is the legislative and policy-making body of the Town. Per Town Charter, all powers of the Town shall be vested in the Town Council, except as otherwise provided by law or Town Charter, and the Council shall provide for the exercise thereof and for the performance of all duties and obligations imposed on the Town by law.

Expenditures Summary

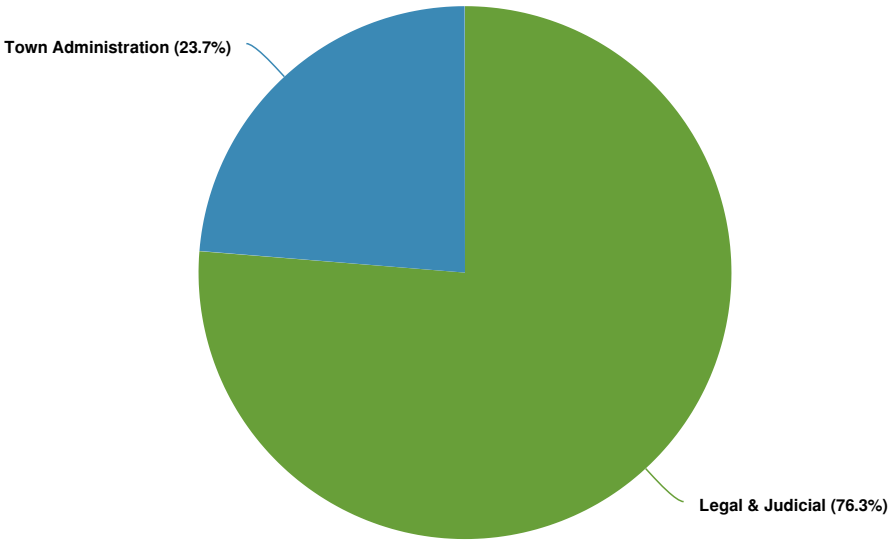
\$570,819 **\$2,770**
(0.49% vs. prior year)

Legislative and Policy Direction Proposed and Historical Budget vs. Actual

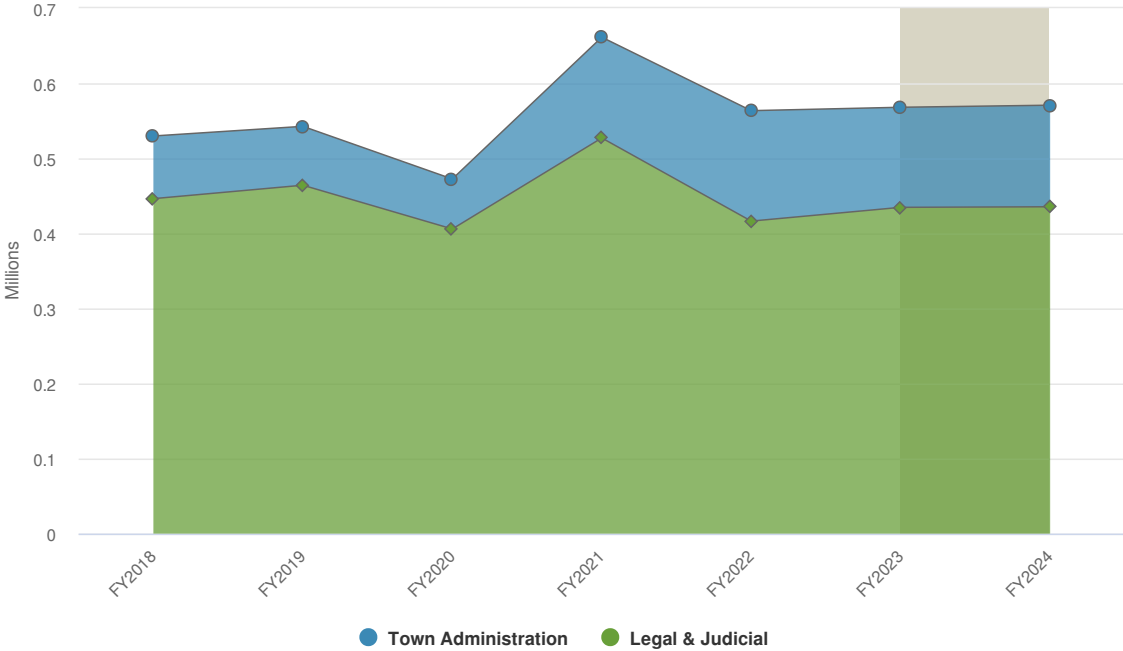


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

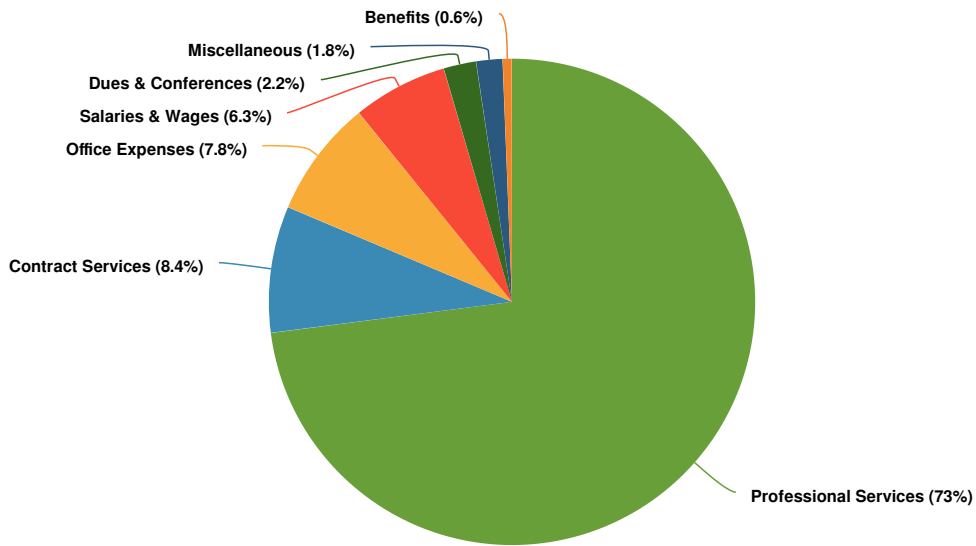


Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expenditures						
General Government						
Salaries & Wages	1-01-001-0101	\$20,500	\$20,500	\$20,500	\$20,500	\$0
FICA/Social Security Taxes	1-01-001-0131	\$3,540	\$2,251	\$2,333	\$2,333	\$0
Grant Writer	1-01-001-0708			\$48,000	\$48,000	\$0
Office Supplies	1-01-001-0601	\$2,322	\$2,381	\$2,500	\$2,500	\$0
Advertising	1-01-001-0711	\$48,028	\$48,176	\$40,000	\$42,000	\$2,000
Personnel Services	1-01-001-0121	\$6,375	\$11,132	\$10,000	\$10,000	\$0
Miscellaneous	1-01-001-0771	\$53,498	\$62,717	\$10,000	\$10,000	\$0
Salaries & Wages	1-01-002-0101	\$15,500	\$15,500	\$15,500	\$15,500	\$0
FICA/Social Security Taxes	1-01-002-0131	\$0	\$296	\$1,186	\$1,186	\$0
RI League of Cities & Towns	1-01-002-0960	\$9,876	\$10,370	\$10,730	\$11,000	\$270
No. RI Chamber of Commerce	1-01-002-0962	\$1,300	\$1,300	\$1,300	\$1,300	\$0
Codification Of Ordinances	1-01-002-0775	\$4,031	\$1,321	\$3,000	\$3,500	\$500
Legal Fees	1-01-002-0707	\$494,940	\$386,078	\$400,000	\$400,000	\$0
Tree Warden	1-01-002-0901	\$0	\$1,500	\$1,500	\$1,500	\$0
Town Surveyor	1-01-002-0902	\$1,500	\$0	\$1,500	\$1,500	\$0
Total General Government:		\$661,409	\$563,524	\$568,049	\$570,819	\$2,770
Total Expenditures:		\$661,409	\$563,524	\$568,049	\$570,819	\$2,770

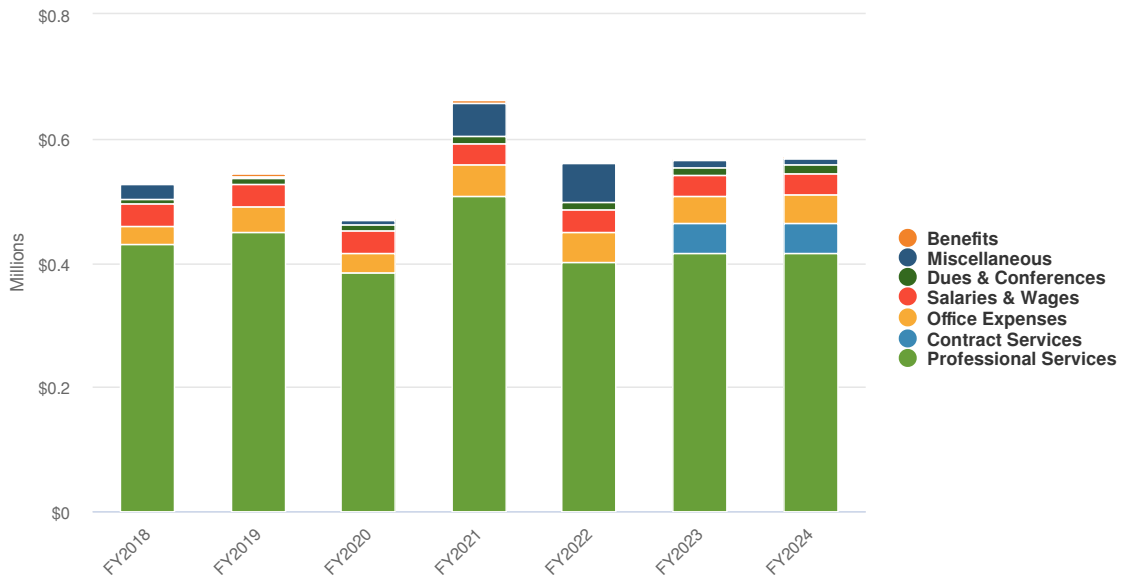


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Objectives

1. Develop new or amend existing Town Ordinances and Regulations.
2. Maintain and update the Town's strategic plan.
3. Continue to initiate and establish town-wide policy direction as developed by the Council.
4. Work to strengthen the tax base.
5. Continue promoting the Town as a progressive community.



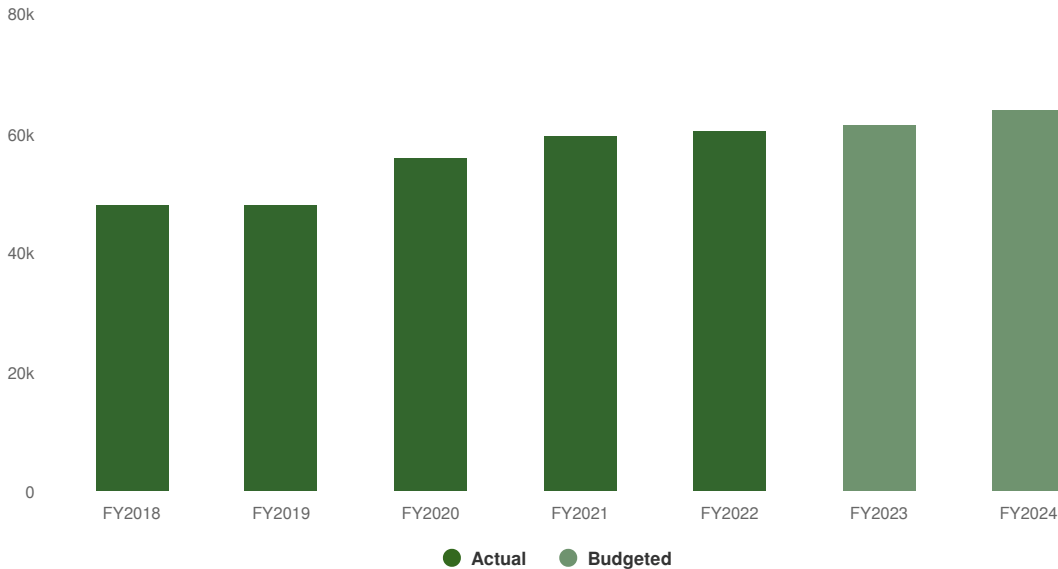
Town-Aided Programs

This program accounts for appropriations to approved organizations which serve the citizens and government of the Town of Smithfield. Recipients are determined based on financial reporting, supporting data on types of services, cost of service delivery, and benefit to the town. All requests for disbursement will be on a quarterly basis.

Expenditures Summary

\$63,850 **\$2,500**
 (4.07% vs. prior year)

Town-Aided Programs Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expenditures						
Public Health and Assistance						
Well One - Northwest Comm	1-01-081-0940	\$12,000	\$12,000	\$12,000	\$12,000	\$0
Gateway Healthcare - Mental Health Services	1-01-081-0941	\$2,500	\$2,500	\$2,500	\$2,500	\$0
Total Public Health and Assistance:		\$14,500	\$14,500	\$14,500	\$14,500	\$0
Miscellaneous						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Tri-Town EOC	1-01-081-0955	\$20,000	\$20,000	\$20,000	\$20,000	\$0
Decorating Soldiers' Graves	1-01-081-0956	\$750	\$750	\$750	\$750	\$0
Northern RI Conservation District	1-01-081-0957	\$1,000	\$1,000	\$1,000	\$1,000	\$0
Georgiaville Pond Association	1-01-081-0959	\$500	\$500	\$500	\$500	\$0
Sojourner House	1-01-081-0962	\$750	\$750	\$750	\$750	\$0
Blackstone Valley Tourism	1-01-081-0964	\$2,500	\$2,500	\$2,500	\$2,500	\$0
Veterans of Foreign Wars Memorial Committee	1-01-081-0971	\$500	\$500	\$500	\$500	\$0
Historical Society	1-01-081-0974	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Woonasquatucket River Watershed	1-01-081-0976	\$5,000	\$5,000	\$5,000	\$7,500	\$2,500
Wildlife Rehab Association	1-01-081-0977	\$1,300	\$2,100	\$2,100	\$2,100	\$0
Smithfield Cemetery Group	1-01-081-0978	\$750	\$750	\$750	\$750	\$0
Smithfield Educational Foundation	1-01-081-0979	\$500	\$500	\$500	\$500	\$0
Smithfield All Lit Up Committee	1-01-081-0980	\$1,500	\$1,500	\$1,500	\$1,500	\$0
Meals on Wheels	1-01-081-0981			\$1,000	\$1,000	\$0
Total Miscellaneous:		\$45,050	\$45,850	\$46,850	\$49,350	\$2,500
Total Expenditures:		\$59,550	\$60,350	\$61,350	\$63,850	\$2,500



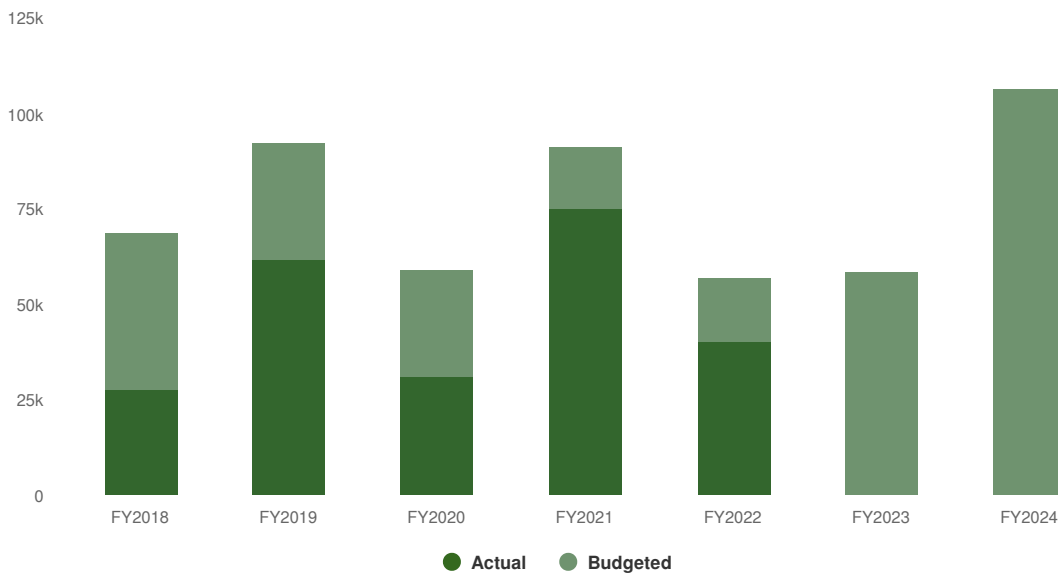
Boards and Commissions

This program summarizes funding for Town Boards and Commissions established by Charter, Ordinance, or State statute. New boards and commissions added in recent years are the Smithfield Youth Council, the Smithfield Diversity, Equity & Inclusion Task Force and the Smithfield Capital Committee.

Expenditures Summary

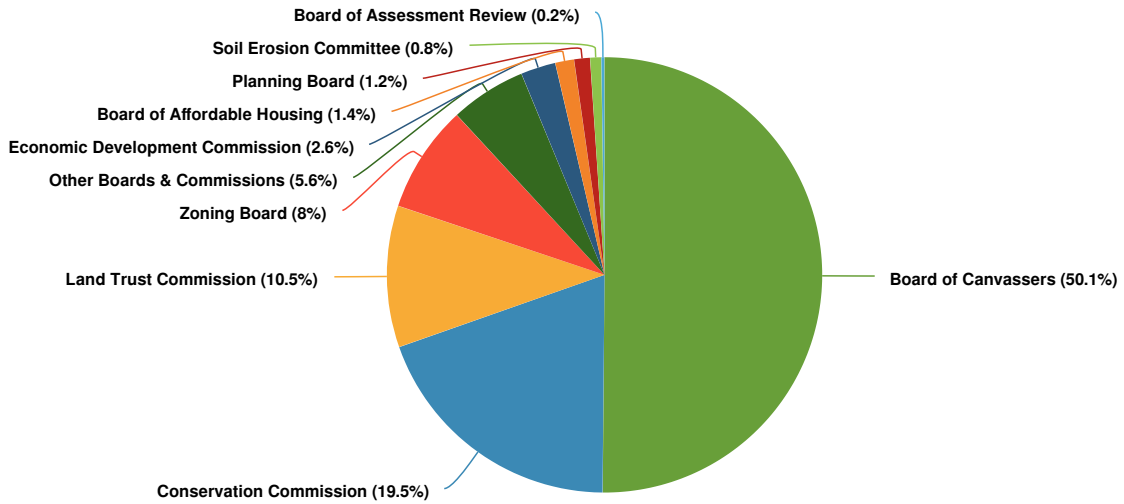
\$106,405 **\$47,950**
(82.03% vs. prior year)

Boards and Commissions Proposed and Historical Budget vs. Actual

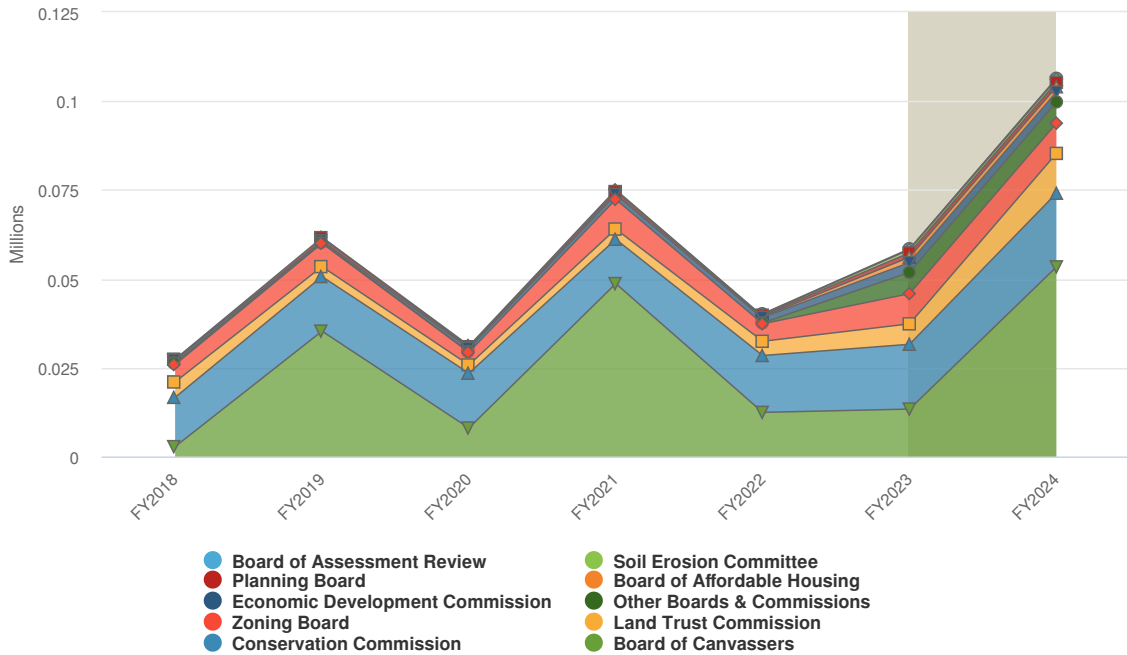


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



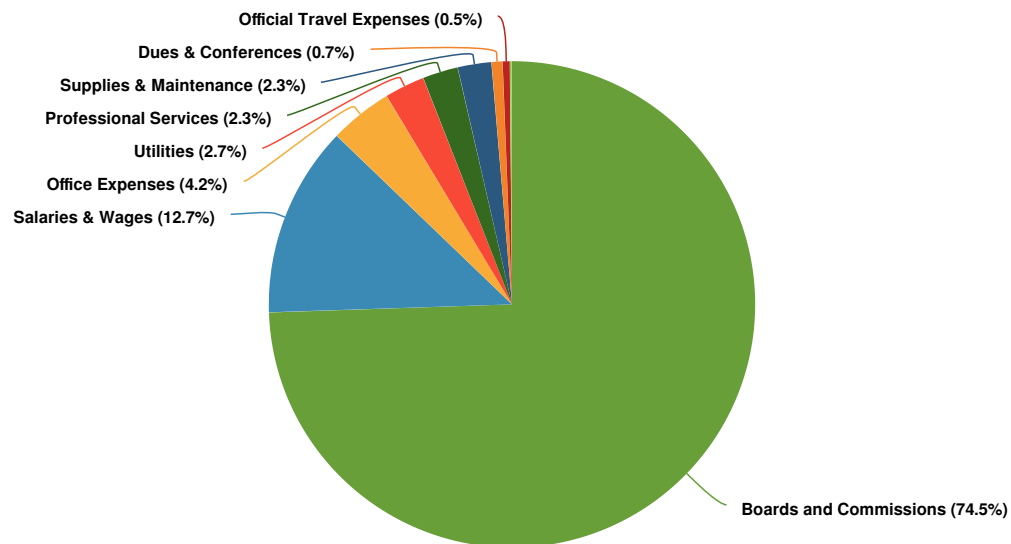
Grey background indicates budgeted figures.



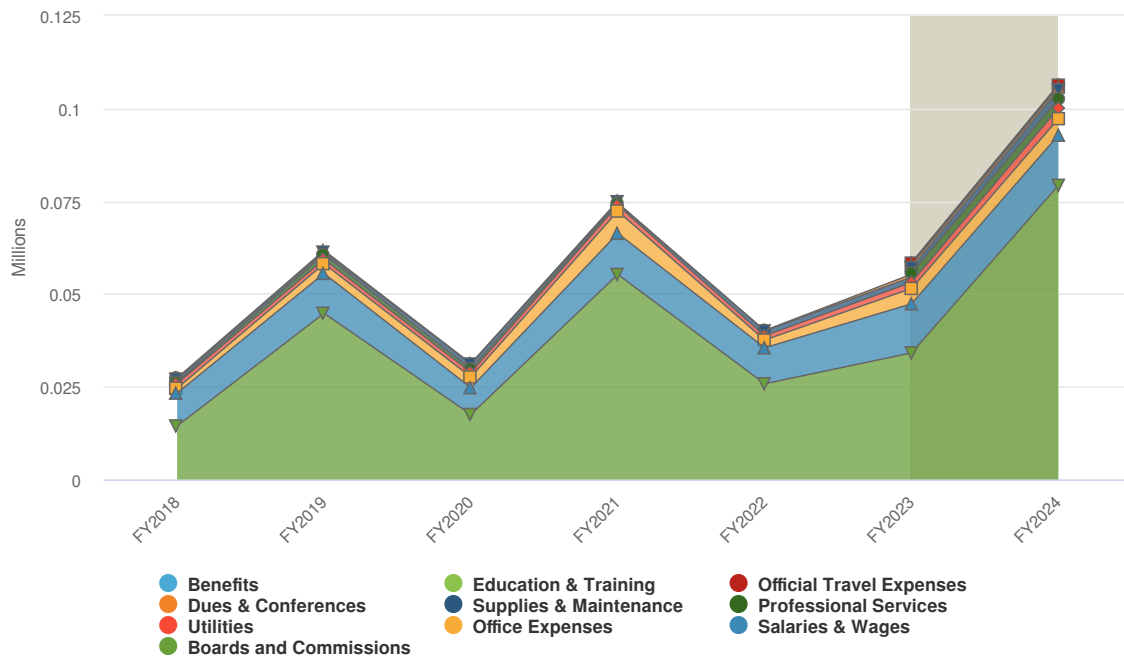
Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expenditures					
General Government	\$75,034	\$40,165	\$58,455	\$106,405	\$47,950
Salaries & Wages	\$11,065	\$9,693	\$13,225	\$13,525	\$300
Boards and Commissions	\$55,256	\$25,784	\$34,105	\$79,255	\$45,150
Office Expenses	\$6,011	\$2,092	\$4,150	\$4,450	\$300
Dues & Conferences	\$170	\$125	\$775	\$775	\$0
Official Travel Expenses	\$0	\$0	\$500	\$500	\$0
Education & Training	\$0	\$0	\$150	\$150	\$0
Professional Services	\$523	\$0	\$2,500	\$2,500	\$0
Benefits		\$22	\$0	\$0	\$0
Supplies & Maintenance	\$472	\$1,292	\$1,400	\$2,400	\$1,000
Utilities	\$1,537	\$1,157	\$1,650	\$2,850	\$1,200
Total Expenditures:	\$75,034	\$40,165	\$58,455	\$106,405	\$47,950

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Part Time	1-01-049-0103	\$1,500	\$1,375	\$1,875	\$1,875	\$0
Part-Time	1-01-051-0103	\$800	\$400	\$500	\$500	\$0
Salaries & Wages	1-01-052-0101	\$4,430	\$3,768	\$5,000	\$5,000	\$0
Salaries & Wages	1-01-053-0101	\$1,650	\$1,275	\$1,650	\$1,650	\$0
Overtime	1-01-053-0102	\$0	\$0	\$700	\$700	\$0
Part-Time	1-01-053-0103	\$0	\$0	\$500	\$500	\$0
Part-Time	1-01-054-0103	\$1,310	\$1,375	\$1,500	\$1,800	\$300
Part-Time	1-01-055-0103	\$1,375	\$1,500	\$1,500	\$1,500	\$0
FICA/Social Security Taxes	1-01-053-0131		\$22	\$0	\$0	\$0
Vehicle maintenance	1-01-054-0521	\$197	\$792	\$700	\$700	\$0
Building Renovations & Maint	1-01-054-0561	\$275	\$500	\$700	\$1,700	\$1,000



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Affordable Housing	1-01-059-0120		\$250	\$1,500	\$1,500	\$0
Board Of Assessment Review	1-01-060-0110	\$0	\$135	\$250	\$250	\$0
Smithfield Historic Preservation Commission	1-01-061-0900	\$0	\$0	\$1,500	\$1,500	\$0
Park Maintenance	1-01-054-0587	\$192	\$1,160	\$1,700	\$1,700	\$0
OSCAR Program	1-01-054-0920	\$7,953	\$9,718	\$8,730	\$8,730	\$0
Beautification Program	1-01-054-0921	\$482	\$1,292	\$2,000	\$2,000	\$0
Town meetings & Elections	1-01-053-0773	\$44,916	\$10,395	\$10,000	\$50,000	\$40,000
Contingency	1-01-049-0801	\$0	\$0	\$150	\$300	\$150
Property Management	1-01-049-0890	\$1,213	\$2,331	\$2,900	\$7,900	\$5,000
Operating Expenses	1-01-057-0900	\$500	\$250	\$875	\$875	\$0
Financial Review Commission	1-01-061-0903	\$0	\$0	\$1,500	\$1,500	\$0
Asset Management Commission	1-01-061-0904	\$0	\$254	\$1,500	\$1,500	\$0
Smithfield Youth Council	1-01-061-0905		\$0	\$1,500	\$1,500	\$0
Electricity	1-01-054-0201	\$648	\$431	\$200	\$450	\$250
Heating Fuel	1-01-054-0203	\$889	\$726	\$1,450	\$1,700	\$250
Internet	1-01-054-0206				\$700	\$700
Official Travel	1-01-052-0501	\$0	\$0	\$500	\$500	\$0
Office Supplies	1-01-049-0601	\$0	\$175	\$100	\$100	\$0
Printing And Reproduction	1-01-049-0612	\$0	\$0	\$200	\$500	\$300
Office Supplies	1-01-051-0601	\$0	\$0	\$100	\$100	\$0
Advertising	1-01-052-0711	\$3,925	\$1,157	\$3,000	\$3,000	\$0
Office Supplies	1-01-053-0601	\$2,086	\$731	\$200	\$200	\$0
Printing & Reproduction	1-01-053-0612	\$0	\$0	\$300	\$300	\$0
Office Supplies	1-01-055-0601	\$0	\$30	\$250	\$250	\$0
Training	1-01-051-0732	\$0	\$0	\$150	\$150	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Dues & Conferences	1-01-049-0751	\$170	\$125	\$525	\$525	\$0
Dues & Conferences	1-01-054-0751	\$0	\$0	\$250	\$250	\$0
Consultant Services	1-01-051-0701	\$0	\$0	\$500	\$500	\$0
Consultant Services	1-01-054-0701	\$523	\$0	\$1,000	\$1,000	\$0
Consultant Services	1-01-055-0701	\$0	\$0	\$1,000	\$1,000	\$0
Total Expense Objects:		\$75,034	\$40,165	\$58,455	\$106,405	\$47,950



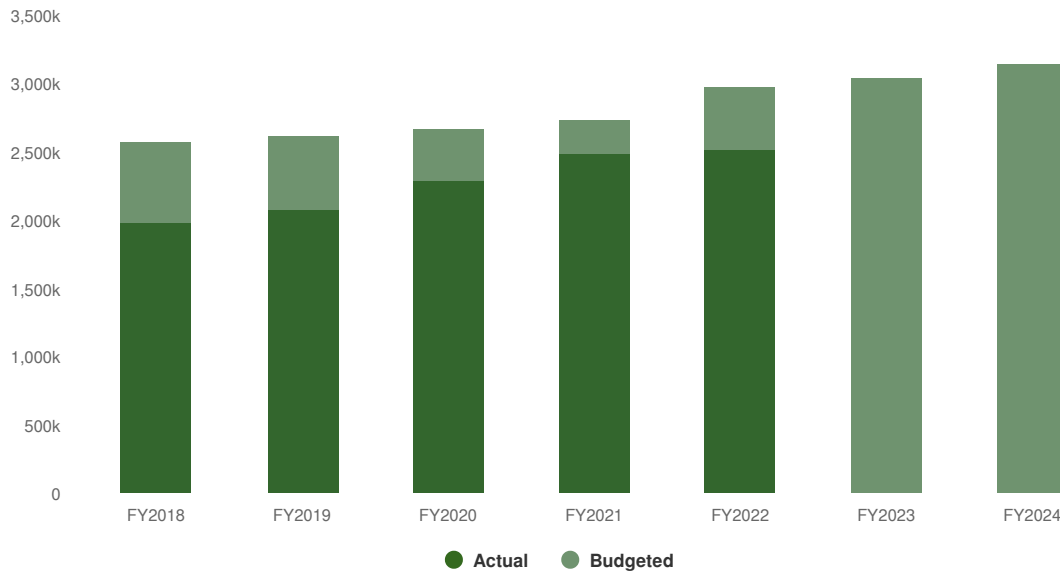
System-Wide Municipal Obligations

This activity accounts for various employee benefits and other uncategorized municipal obligations.

Expenditures Summary

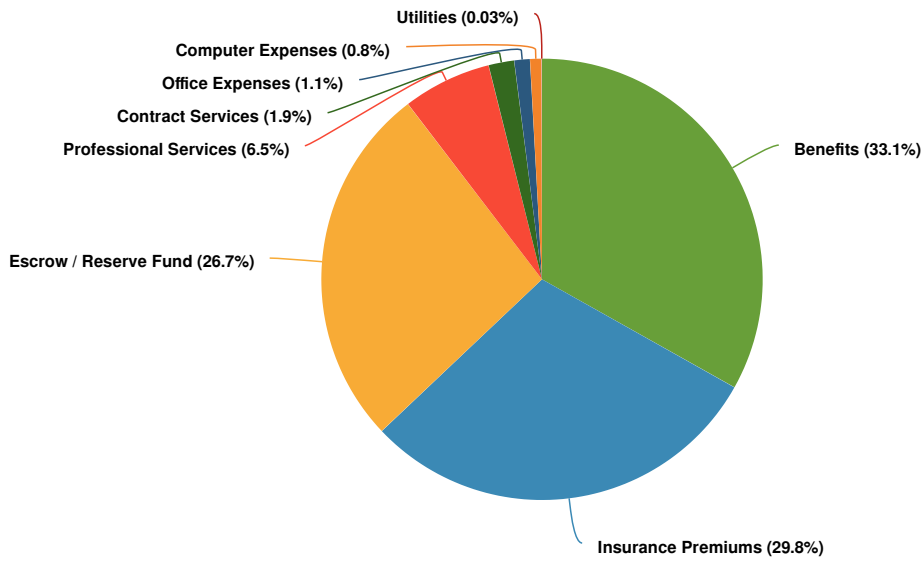
\$3,148,801 **\$95,151**
(3.12% vs. prior year)

System-Wide Municipal Obligations Proposed and Historical Budget vs. Actual

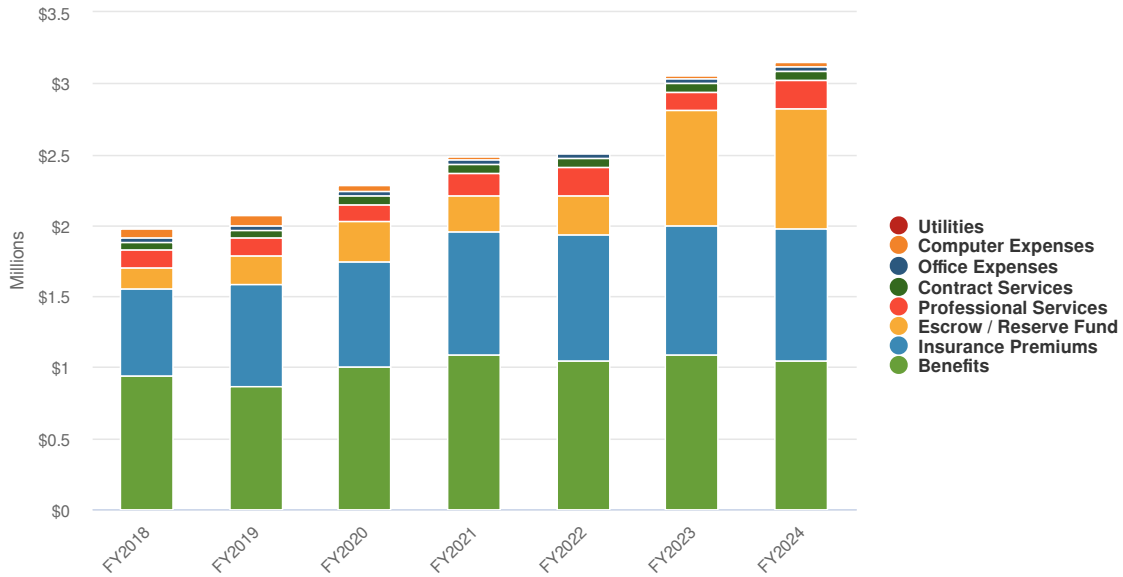


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Benefits						



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Benefits						
FICA/Social Security Taxes	1-01-021-0131	\$21,225	\$0	\$0	\$0	\$0
Total Benefits:		\$21,225	\$0	\$0	\$0	\$0
Unemployment Compensation						
Unemployment Compensation	1-01-021-0132	\$15,913	\$19,807	\$10,000	\$15,000	\$5,000
Total Unemployment Compensation:		\$15,913	\$19,807	\$10,000	\$15,000	\$5,000
Healthcare						
Blue Cross/Delta Dental	1-01-021-0133	\$1,939	\$0	\$0	\$0	\$0
Medical Insurance - Retirees	1-01-021-0156	\$979,438	\$961,947	\$990,000	\$946,749	-\$43,251
Dental Insurance - Retirees	1-01-021-0157	\$34,987	\$33,839	\$33,950	\$31,895	-\$2,055
Total Healthcare:		\$1,016,363	\$995,786	\$1,023,950	\$978,644	-\$45,306
Retirement Benefits						
Retirement	1-01-021-0136	\$31,861	\$28,724	\$50,000	\$50,000	\$0
Total Retirement Benefits:		\$31,861	\$28,724	\$50,000	\$50,000	\$0
Total Benefits:		\$1,085,362	\$1,044,317	\$1,083,950	\$1,043,644	-\$40,306
Contract Services						
Financial Audit						
Audit - Town Financial Records	1-01-021-0910	\$61,893	\$61,030	\$58,500	\$59,500	\$1,000
Total Financial Audit:		\$61,893	\$61,030	\$58,500	\$59,500	\$1,000
Total Contract Services:		\$61,893	\$61,030	\$58,500	\$59,500	\$1,000
Utilities						
Sewer Assessment & User Fees	1-01-021-0207	\$1,065	\$1,065	\$1,100	\$1,100	\$0
Total Utilities:		\$1,065	\$1,065	\$1,100	\$1,100	\$0
Office Expenses						
Postage						
Postage	1-01-021-0611	\$34,218	\$32,820	\$38,000	\$36,000	-\$2,000
Total Postage:		\$34,218	\$32,820	\$38,000	\$36,000	-\$2,000
Total Office Expenses:		\$34,218	\$32,820	\$38,000	\$36,000	-\$2,000



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Computer Expenses						
Computer Expenses						
Technology Coordinator	1-01-021-0706	\$14,341	\$14,771	\$0	\$16,000	\$16,000
Computer Operations	1-01-021-0898	\$3,752	\$3,441	\$14,600	\$10,000	-\$4,600
Total Computer Expenses:		\$18,093	\$18,212	\$14,600	\$26,000	\$11,400
Total Computer Expenses:		\$18,093	\$18,212	\$14,600	\$26,000	\$11,400
Escrow / Reserve Fund						
Post-Employment Escrow						
Post Employee Escrow	1-01-021-0134	\$250,000	\$275,000	\$300,000	\$325,000	\$25,000
Total Post-Employment Escrow:		\$250,000	\$275,000	\$300,000	\$325,000	\$25,000
Retirement Escrow						
Retirement Escrow	1-01-021-0137	\$0	\$0	\$50,000	\$50,000	\$0
Total Retirement Escrow:		\$0	\$0	\$50,000	\$50,000	\$0
Abatements						
Reserve Unpaid Tax & Abatement	1-01-021-0851	\$0	\$0	\$100,000	\$100,000	\$0
Total Abatements:		\$0	\$0	\$100,000	\$100,000	\$0
Municipal Escrow						
Municipal Escrow	1-01-021-0899	\$0	\$0	\$100,000	\$100,000	\$0
Total Municipal Escrow:		\$0	\$0	\$100,000	\$100,000	\$0
Revaluation Escrow						
Revaluation Escrow	1-01-021-0911	\$0	\$0	\$65,000	\$65,000	\$0
Total Revaluation Escrow:		\$0	\$0	\$65,000	\$65,000	\$0
Reserve Fund						
Capital Reserve Fund	1-01-021-0923	\$0	\$0	\$100,000	\$100,000	\$0
Total Reserve Fund:		\$0	\$0	\$100,000	\$100,000	\$0
Merit Escrow / Reserve Escrow						
Merit Escrow	1-01-021-0926	\$0	\$0	\$100,000	\$100,000	\$0
Total Merit Escrow / Reserve Escrow:		\$0	\$0	\$100,000	\$100,000	\$0



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Total Escrow / Reserve Fund:		\$250,000	\$275,000	\$815,000	\$840,000	\$25,000
Insurance Premiums						
Insurance Premiums						
Insurance Premium	1-01-021-0712	\$875,973	\$892,292	\$917,500	\$938,063	\$20,563
Total Insurance Premiums:		\$875,973	\$892,292	\$917,500	\$938,063	\$20,563
Total Insurance Premiums:		\$875,973	\$892,292	\$917,500	\$938,063	\$20,563
Professional Services						
Professional Services						
Computer Services	1-01-021-0705	\$160,403	\$197,948	\$125,000	\$204,494	\$79,494
Total Professional Services:		\$160,403	\$197,948	\$125,000	\$204,494	\$79,494
Total Professional Services:		\$160,403	\$197,948	\$125,000	\$204,494	\$79,494
Total Expense Objects:		\$2,487,006	\$2,522,684	\$3,053,650	\$3,148,801	\$95,151

PROGRAM NOTES

Retirement Escrow: Reserve for payouts of separated employees.

Municipal Escrow: Reserved for unanticipated expenditures not budgeted elsewhere, such as operational and/or capital outlays, and anticipated, as well as unanticipated, projects and expenditures.

Merit Escrow/Reserve Escrow: Reserve for negotiated contract settlements and mandatory charter requirements for Undesignated Fund Balance.



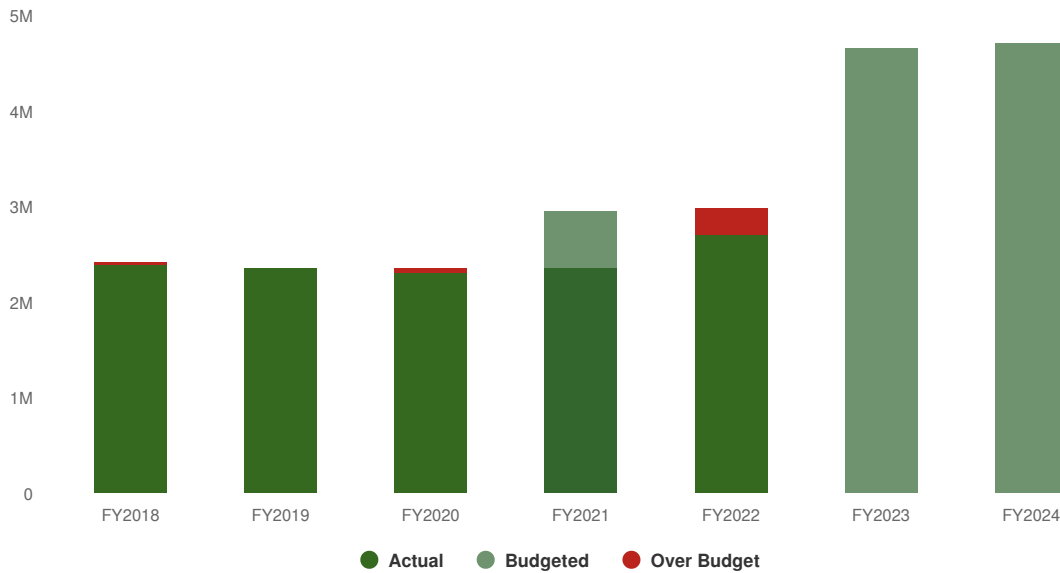
Municipal Debt Service

This program funds the annual debt service obligations for capital projects financed through General Obligation Bonds.

Expenditures Summary

\$4,717,388 **\$53,288**
(1.14% vs. prior year)

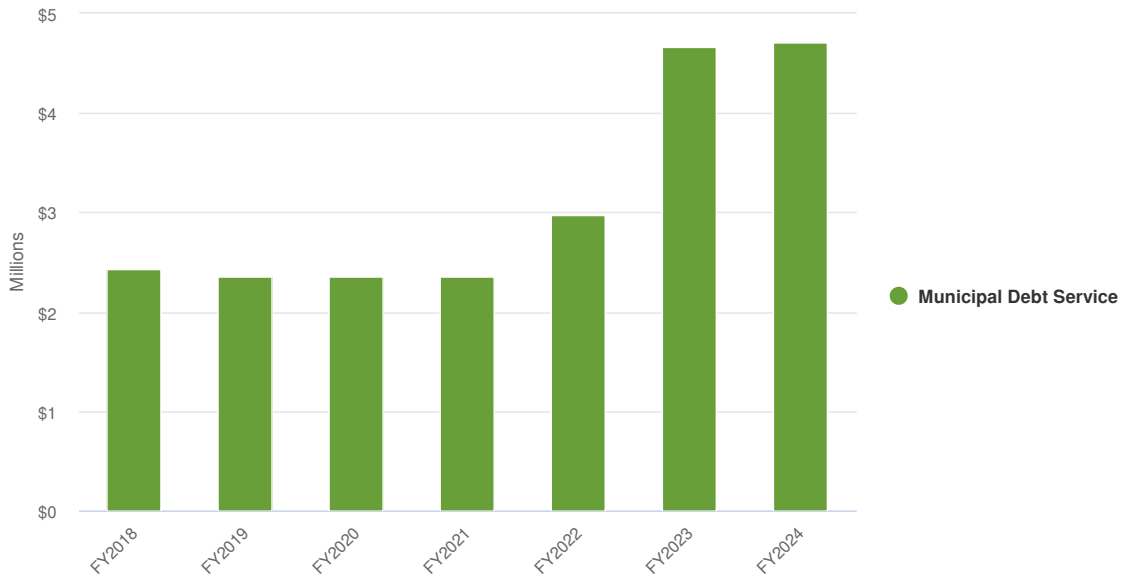
Municipal Debt Service Proposed and Historical Budget vs. Actual



Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expenditures						
Debt Service						
Municipal Debt Service						
Principal - Bonds Payable	1-01-090-0991	\$1,559,000	\$1,615,000	\$2,790,000	\$2,845,000	\$55,000
Interest - Bonds Payable	1-01-090-0993	\$675,138	\$1,211,787	\$1,874,100	\$1,872,388	-\$1,712
Financing Costs	1-01-090-0995		\$146,537	\$0	\$0	\$0
Other Financing Uses	1-01-090-0996	\$120,850	\$4,000	\$0	\$0	\$0
Transfer Out	1-01-090-0299	\$5,762	\$2,236	\$0	\$0	\$0
Total Municipal Debt Service:		\$2,360,750	\$2,979,560	\$4,664,100	\$4,717,388	\$53,288
Total Debt Service:		\$2,360,750	\$2,979,560	\$4,664,100	\$4,717,388	\$53,288
Total Expenditures:		\$2,360,750	\$2,979,560	\$4,664,100	\$4,717,388	\$53,288



Municipal Debt Service FY 2023-2024

Town	Payment Date	Principal	Interest	Total
\$4.520 GO 5/12 (Refunded 97 & 03)	10/15/2023	\$250,000	2.05%	2,563
				<u>252,563</u>
\$4.355 GO 11/20 (Refunded 11A & 12B)	7/15/2023		0.929%	19,214
	1/15/2024	575,000	0.929%	19,214
				<u>594,214</u>
\$2.050 GO 11/20 (Refunded 2011A)	7/15/2023	-	5.00%	39,850
	1/15/2024	205,000	5.00%	39,850
				<u>244,850</u>
\$4.375 GO 12/15	11/15/2023	-	5.00%	80,063
	5/15/2024	300,000	5.00%	80,063
				<u>380,063</u>
\$6.075 GO 9/16	9/1/2023	305,000	4.00%	57,853
	3/1/2024		4.00%	51,753
				<u>51,753</u>
				414,606
\$35.985 GO 9/21	11/15/2023	-		656,250
	5/15/2024	1,210,000	5.00%	656,250
				<u>1,866,250</u>
				2,522,500
\$6.618 RIIB 12/22	9/1/2023	-	2.09%	84,733
	3/1/2024	-	2.09%	84,733
				<u>84,733</u>
				169,465
Total Town Debt Service		<u>\$ 2,845,000</u>	<u>\$ 1,872,388</u>	<u>\$ 4,717,388</u>
Sewer *				
\$560K RI Clean Water Finance Bonds	9/1/2023	38,275	1.01%	582
	3/1/2024	-	1.01%	293
				<u>293</u>
				39,149
\$4.0 RI Clean Water Finance Bonds	9/1/2023	186,931	2.11%	31,387
	3/1/2024	-	2.11%	28,947
				<u>28,947</u>
				247,265
\$3.37 RI Clean Water Finance Bonds	9/1/2023	168,450	1.82%	26,160
	3/1/2024	-	1.82%	24,206
				<u>24,206</u>
				218,817
Total Sewer Debt Service		<u>\$ 393,656</u>	<u>\$ 111,575</u>	<u>\$ 505,231</u>
* Sewer Bonds are budgeted in Sewer Fund				
Water *				
\$3.00 Water System Revenue Bonds	9/1/2023	105,925	2.12%	30,826
	3/1/2024	-	2.12%	40,467
				<u>40,467</u>
				177,219
Total Water Debt Service		<u>\$ 105,925</u>	<u>\$ 71,294</u>	<u>\$ 177,219</u>
* Water Bonds are budgeted in Water Fund				
Total Municipal Debt Service		<u>\$ 3,344,581</u>	<u>\$ 2,055,257</u>	<u>\$ 5,399,838</u>

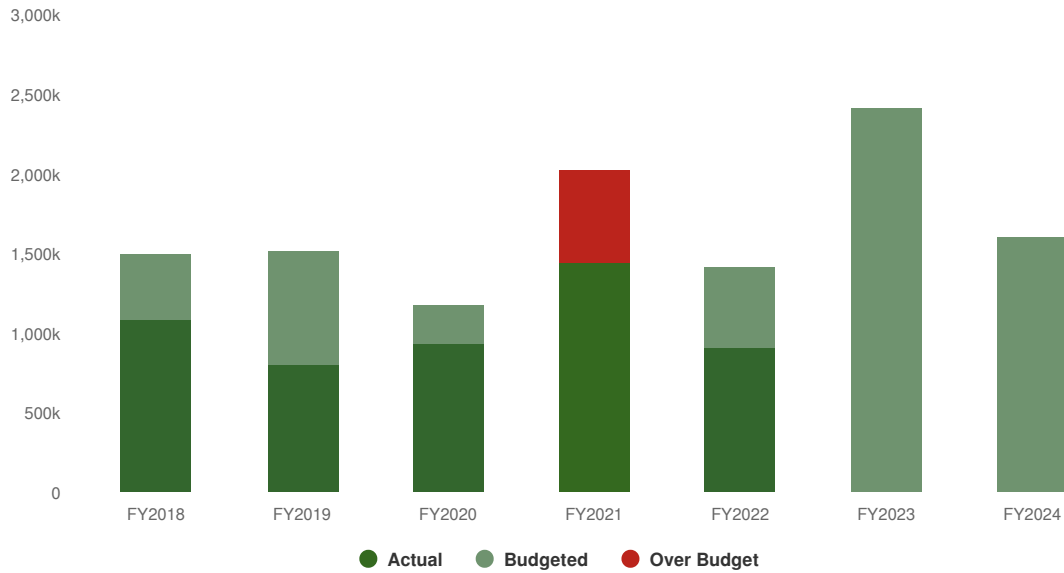


Municipal Capital Improvement

Expenditures Summary

\$1,602,499 **-\$812,123**
(-33.63% vs. prior year)

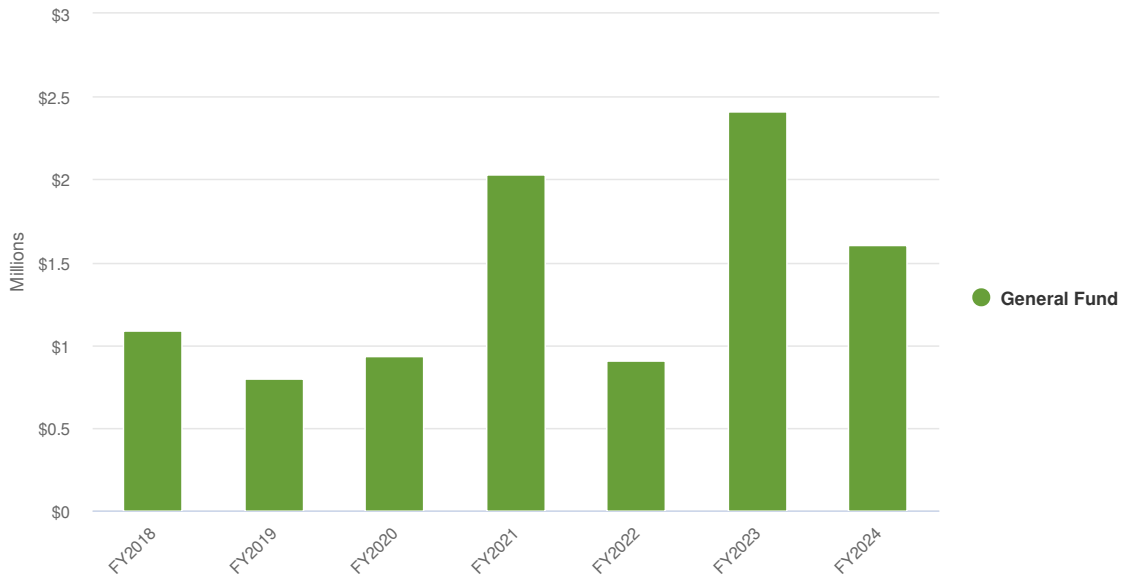
Municipal Capital Improvement Proposed and Historical Budget vs. Actual



Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
General Fund						
Capital Improvements						
Capital Expenditures	1-01-001-0999	\$1,454,839	\$300,049	\$1,879,475	\$395,000	-\$1,484,475
Capital Expenditures	1-01-020-0999	\$3,700	\$0	\$0	\$0	\$0
Capital Expenditures	1-01-031-0999	\$156,609	\$129,423	\$90,000	\$541,000	\$451,000
Capital Expenditures	1-01-032-0999	\$90,707	\$71,897	\$141,897	\$198,499	\$56,602
Capital Expenditures	1-01-041-0999	\$287,638	\$358,240	\$303,250	\$354,750	\$51,500
Capital Expenditures	1-01-048-0999	\$22,000	\$44,900	\$0	\$113,250	\$113,250
Capital Expenditures	1-01-074-0999	\$15,925	\$0	\$0	\$0	\$0
Total Capital Improvements:		\$2,031,418	\$904,509	\$2,414,622	\$1,602,499	-\$812,123
Total General Fund:		\$2,031,418	\$904,509	\$2,414,622	\$1,602,499	-\$812,123



GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2024

FIRE DEPARTMENT

Protective Clothing	\$ 40,000	
Deputy Chief Vehicle Replacement	80,000	
New Fire Pumper - Engine 1 - Payment #1	120,000	
Fire Hose Replacement	10,000	
Replace 1 set of JAWS	45,000	
Ladder Truck Replacement - Payment #1	156,000	
Equipment for New Engine & New Ladder	40,000	
New Rescue, Payment #2	50,000	
New Rescue 1, Final Payment	50,000	
Total Fire Department		\$ 541,000

POLICE DEPARTMENT

Replace 4 aging Police Vehicles, Payment 1 of 4	\$ 60,000	
4 - 2022 Cruisers, Payment 2 of 4	67,918	
5 - 2021 Cruisers, Payment 1 of 4	43,581	
Replacement Tasers, Payment 2 of 5	12,000	
Computer Upgrades for New CAD System	15,000	
Total Police Department		\$ 198,499

PARKS AND RECREATION DEPARTMENT

Truck Replacement Program, Payment 1 of 2	38,250	
Parks & Recreation Maintenance Facility	50,000	
Whipple Field Renovations	25,000	
Total Parks Department		\$ 113,250

PUBLIC WORKS DEPARTMENT

Heavy Duty Fleet Vehicles Lease, Payment 3 of 4	\$ 108,250	
Failed Roof Replacement - DPW Garage	125,000	
Equipment Replacement Payment 1 of 4	121,250	
Total Public Works Department		\$ 354,750

LEGISLATIVE AND POLICY

Mountaindale Road Culvert Design	\$60,000	
Spencer Street Drainage Bypass	85,000	
Tarklin Road Culvert Replacement	40,000	
School Capital Reserve	10,000	
Camp Sheppard Lease, Payment 2 of 10	100,000	
Total Legislative and Policy		\$ 295,000

PROPOSED CAPITAL IMPROVEMENT PROJECTS		\$ 1,502,499
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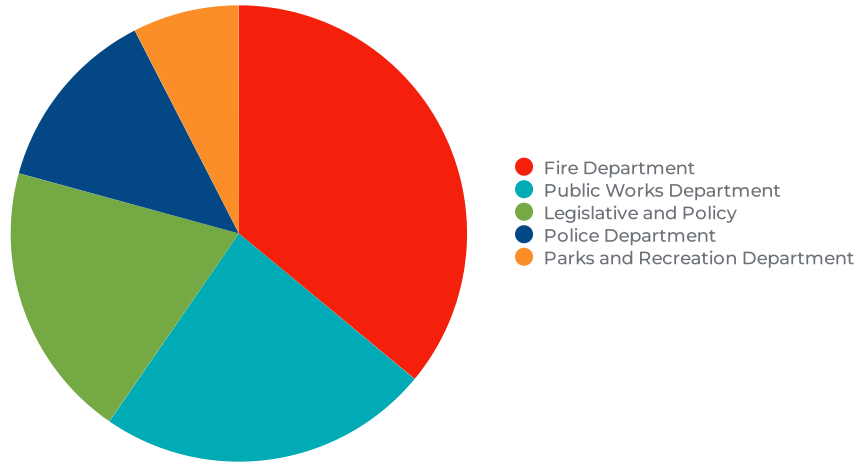
LESS: REVENUE TOWARD PROJECTS

Police Department Equipment Account	\$ 198,499	
Fire Department - Rescue Billing	541,000	
Capital Reserve Fund	400,000	
Total Revenue/Grants Toward Projects		\$ 1,139,499

TOTAL TAX LEVY UTILIZED FOR PROPOSED CAPITAL IMPROVEMENT PROJECTS		\$ 363,300
LESS REVENUE TOWARDS PROJECTS		\$ 363,300



Proposed Capital FY 2024



Smithfield Sewer Authority



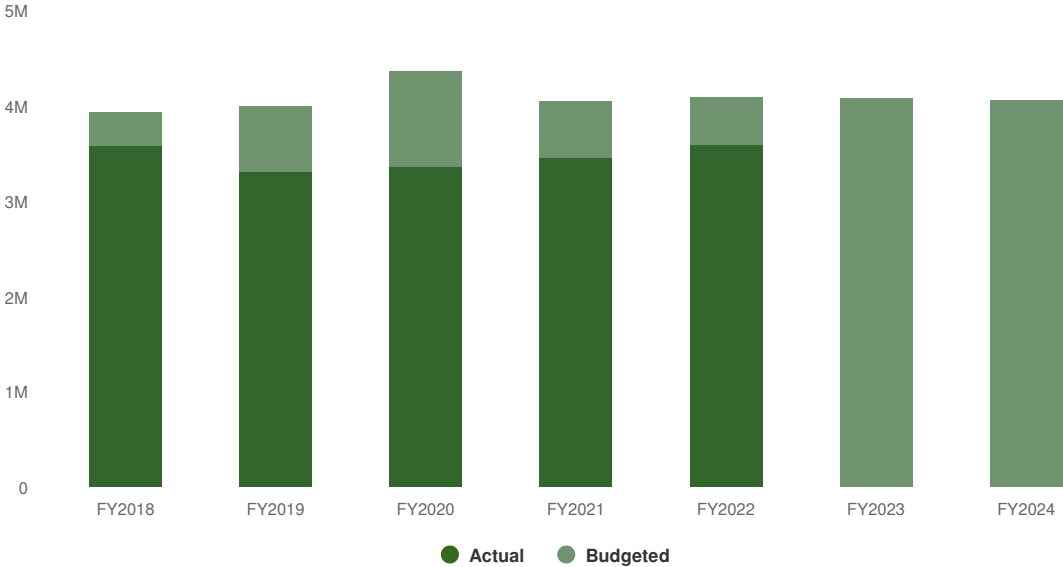
Kevin Cleary
Town Engineer

The Smithfield Wastewater Treatment Facility (WWTF) opened on June 5, 1978 and has a design capacity of 3.5 MGD. The current average daily flow is approximately 2.10 MGD. The facility is a tertiary treatment plant which removes approximately 98% of organic matter. Maintaining odor control and meeting mandated nutrient standards are major objectives. The plant is operated by Delaware-based Veolia Water North America under the general direction of the Town's Sewer Authority through an enterprise user-fee based fund. The WWTF meets more stringent clean water effluent standards for high level treatment of Zinc and Phosphorus with the Actiflo tertiary treatment system as a significant, large scale capital improvement completed as a result of regulatory change of law.

Expenditures Summary

\$4,079,711 **-\$7,180**
(-0.18% vs. prior year)

Smithfield Sewer Authority Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expenditures						
Enterprise						
General Municipal						

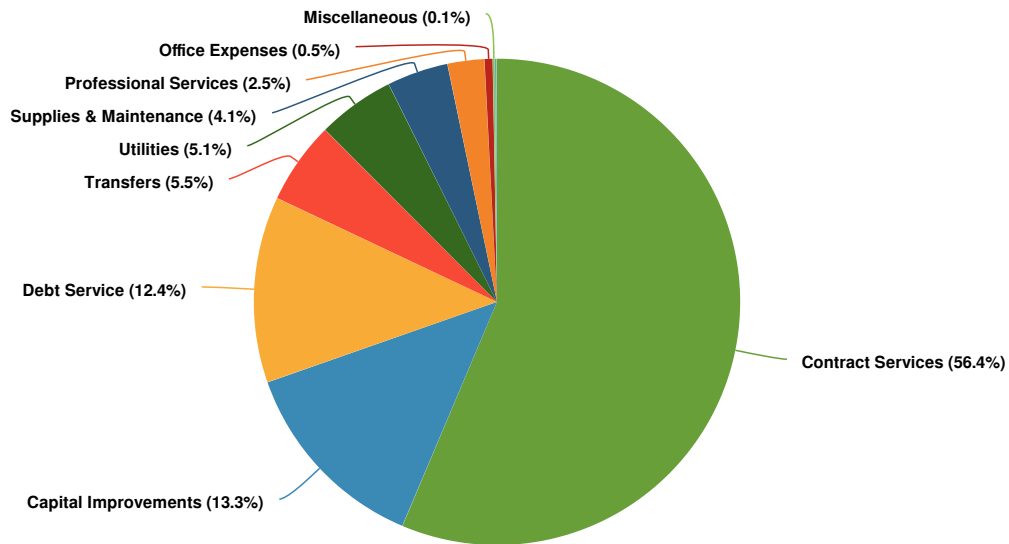


Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Transfer Out - Sewer	1-03-000-0299	\$205,725	\$213,819	\$217,513	\$224,097	\$6,584
Total General Municipal:		\$205,725	\$213,819	\$217,513	\$224,097	\$6,584
Sewer Authority						
Sewer Fund - Salaries & Wages	1-03-094-0101	\$1,125	\$1,250	\$5,000	\$5,000	\$0
Sewer Fund - FICA/Social Security Taxes	1-03-094-0131	\$0	\$0	\$383	\$383	\$0
Service Fee - Contract Services	1-03-094-0503	\$2,022,019	\$2,079,453	\$2,105,750	\$2,300,000	\$194,250
Sewer Fund - Repairs	1-03-094-0568	\$99,888	\$184,024	\$160,000	\$165,000	\$5,000
Sewer Fund - Supplies & Maintenance	1-03-094-0604	\$466	\$0	\$1,000	\$1,000	\$0
Sewer Fund - Utilities	1-03-094-0200	\$183,636	\$203,213	\$200,000	\$210,000	\$10,000
Sewer Fund - Other Service Fees	1-03-094-0508	\$17,054	\$5,937	\$20,000	\$20,000	\$0
Sewer Fund - Office Supplies	1-03-094-0601	\$780	\$0	\$2,000	\$2,000	\$0
Sewer Fund - Professional Fees	1-03-094-0607	\$100,234	\$66,622	\$90,000	\$100,000	\$10,000
Sewer Fund - Capital Expenditures	1-03-094-0999	\$0	\$0	\$700,000	\$541,000	-\$159,000
Sewer Fund - Depreciation	1-03-094-0980	\$699,189	\$702,809	\$0	\$0	\$0
Sewer Fund - Miscellaneous	1-03-094-0771	-\$22,518	\$6,138	\$5,500	\$6,000	\$500
Sewer Fund - Debt Service Expense	1-03-094-0990	\$145,132	\$141,118	\$579,745	\$505,231	-\$74,514
Total Sewer Authority:		\$3,247,005	\$3,390,562	\$3,869,378	\$3,855,614	-\$13,764
Total Enterprise:		\$3,452,730	\$3,604,381	\$4,086,891	\$4,079,711	-\$7,180
Total Expenditures:		\$3,452,730	\$3,604,381	\$4,086,891	\$4,079,711	-\$7,180



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

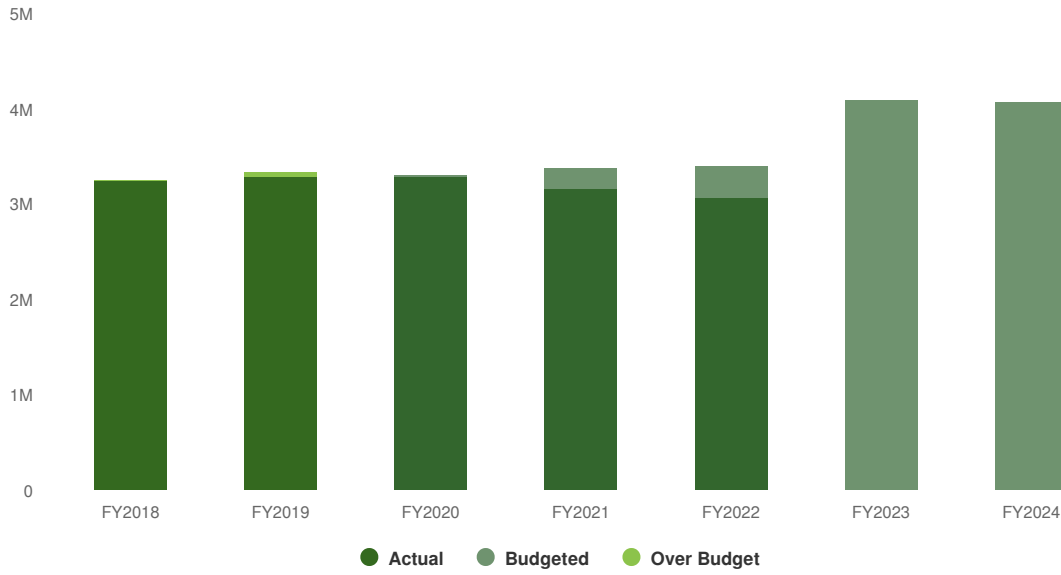


Revenues Summary



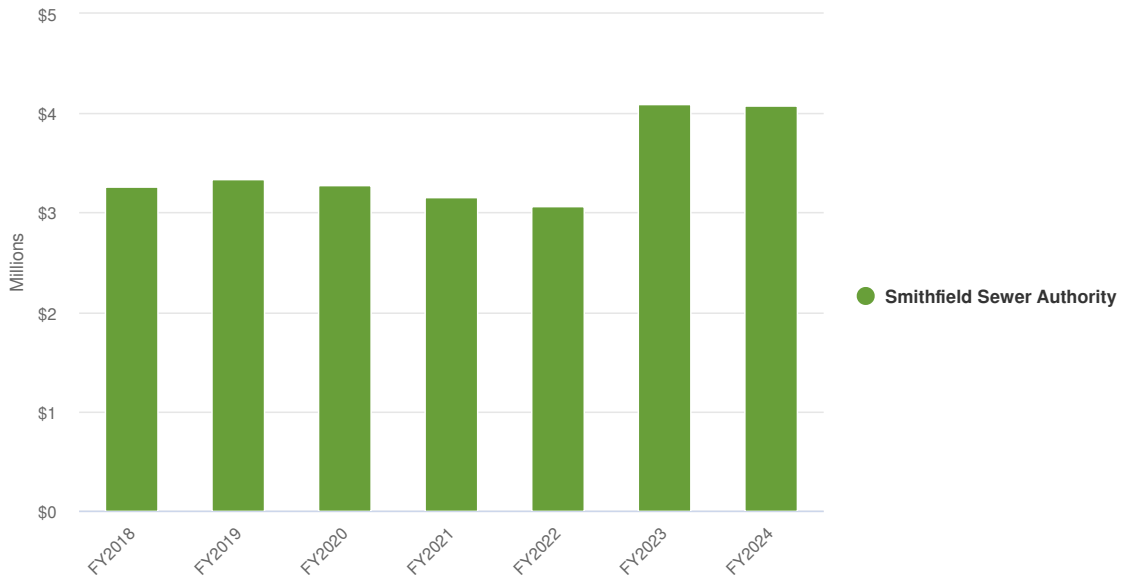
\$4,079,711 **-\$7,180**
 (-0.18% vs. prior year)

Smithfield Sewer Authority Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					



Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Smithfield Sewer Authority					
Transfer In - Sewer	\$0	\$0	\$0	\$106,620	\$106,620
Miscellaneous Revenue	\$39,644	\$32,522	\$800,000	\$100,000	-\$700,000
User Charges	\$2,974,551	\$2,915,577	\$3,161,891	\$3,808,091	\$646,200
Interest Sewer Usage Billings	\$40,061	\$39,783	\$0	\$0	\$0
Application Fees - Usage	\$22,400	\$11,395	\$35,000	\$20,000	-\$15,000
Permits - Usage	\$1,450	\$590	\$0	\$0	\$0
Septic Disposal Revenue	\$1	\$1	\$0	\$0	\$0
Interest Peach Blossom Assmt	\$202	\$416	\$0	\$0	\$0
Assmt Rev Peach Blossom	\$3,453	\$3,450	\$0	\$0	\$0
Maplecrest Assessment Interest	\$7,329	\$3,951	\$0	\$0	\$0
Maplecrest Assessment Revenue	\$50,047	\$50,047	\$0	\$0	\$0
Kimberly Ann Assmt Interest	\$1,913	\$654	\$0	\$0	\$0
Kimberly Ann Assmt Principal	\$8,300	\$8,300	\$0	\$0	\$0
Invest Interest Usage Washington Trust	\$5,903	\$2,621	\$90,000	\$45,000	-\$45,000
Interest Assessment Investment	\$2,120	\$0	\$0	\$0	\$0
Total Smithfield Sewer Authority:	\$3,157,375	\$3,069,308	\$4,086,891	\$4,079,711	-\$7,180
Total Revenue Source:	\$3,157,375	\$3,069,308	\$4,086,891	\$4,079,711	-\$7,180

Organizational Chart



Objectives

1. Oversee the consulting engineers responsible for Sewer Authority plan review, sewer construction inspection and on-call engineering services. The service contract is under year 3 of service agreement.
2. Comply with all US EPA and RI DEM mandates and administrative orders.
3. Implement terms & conditions of operations & maintenance 10 year contract, year 10 and issue new operations contract in Summer, 2023.
4. Implement aspects of the 20-year capital improvements plan, year 16.
5. Complete, manage and implement CMOM (capacity, maintenance, operation management) program:
 - a. Implement underground asset management program to better quantify the sewer collection system branches using GIS.
 - b. Continued use of Flow Monitoring data to better implement SSES work in specific localized branches of the sewer system.
 - c. Continue Sanitary Sewer Evaluation Study to better obtain system limitations; branch buildout capacities and pump station limits of growth. Work towards a specific annual inflow/infiltration reduction.
 - d. Conduct feasibility studies for future expansion of sewer system into undeveloped portions of Town.
 - e. In coordination with the Underground Asset Management Program implement various collection system repairs, as determined by CCTV to remove infiltration and inflow to the sewer system.
6. Implement the recommended user fee rate study to further enhance FY24 capital improvement funding and balance upcoming renewal of operations & maintenance contract.
7. Recommend amending the Sewer Connection Permit Fee to connect to the public sewers.
8. Continue with sewer design upgrade recommendations to the Stillwater Interceptor, serving parts of Route 7 & Route 116 EGO District.
9. Develop a Sludge System Repair & Replacement Plan for equipment at the WWTF.
10. Develop a covering plan for the primary treatment system train 2.
11. Engineering services to design a backup power supply at the Latham Farm Pump Station.
12. Complete additional capital upgrades/improvements, as identified in the current budget, such as WWTF roof replacements, cover the primary treatment system train #2, flood redundancy design and solarize the WWTF.
13. Work on completion of 3-year Interceptor Program, year 10, complete with CCTV and defect data.
14. Obtain additional grant funding for the proposed and permitted aerated grit removal project, then advertised for construction request for proposals.
15. Oversee capital improvements to the Town's Wastewater Treatment Plant and Pump Stations and Collection System Infrastructure.
16. Maintain a working Managed Asset Registry in a computerized maintenance management system.
17. Oversee the contractor operating the Wastewater Treatment Plant and the Wastewater Collections System (new contract).
18. Start construction of the grant funded Aerated Grit Removal System at the WWTF and amend the operations contract to include Construction Management services to aide the Town during construction.



Smithfield Water Department



J. Gene Allen
Water Commissioner

A Water Supply Commission for the Town of Smithfield was authorized and established by Chapter 1676, 1930 Public Laws of Rhode Island, charged with the responsibility to make "an accurate and comprehensive study of the water supply of the Town of Smithfield." Subsequent legislation delineated the service area of the Smithfield Water Supply Board (SWSB).

In 1963-64, the Longview Pump Station fed by the Providence Water Supply Board and a twelve-inch diameter cast iron transmission line was constructed in/on Smithfield Road in North Providence. This transmission line traverses along Ridge Road in Smithfield to the Rocky Hill one million gallon storage tank. Today, the SWSB includes approximately two hundred and fifty thousand feet of transmission and distribution water mains (41 miles) of varying sizes and materials. In addition to the Rocky Hill Storage Tank, the Island Woods four million gallon storage tank was put into service in 1993.

As part of the U.S. Environmental Protection Agency Superfund Project completed in 1997, there now exists an additional 20,000 feet of twelve-inch transmission line in Log Road and adjacent roadways, along with a 300,000 gallon storage tank on Burlingame Road. Also, this project included the construction of two new booster-pumping stations (Limerock Road and Log Road) and appurtenances, as well as the complete retrofitting of the existing Longview Pump Station.

As of 2021, the SWSB serves 1,488 residential meters, 165 commercial meters and 13 industrial meters, and has an approximate capacity of 1.9 million gallons per day. Of this North Providence has 473 meters, 70 of which serve 1,083 apartments, and consume approximately 220,000 gallons per day. The 40 industrial meters, billed monthly, consume approximately 321,000 gallons per day. The SWSB also provides at a wholesale rate, to the Providence Water Supply Board, 27,000 gallons per day on average to the East Smithfield area of town.

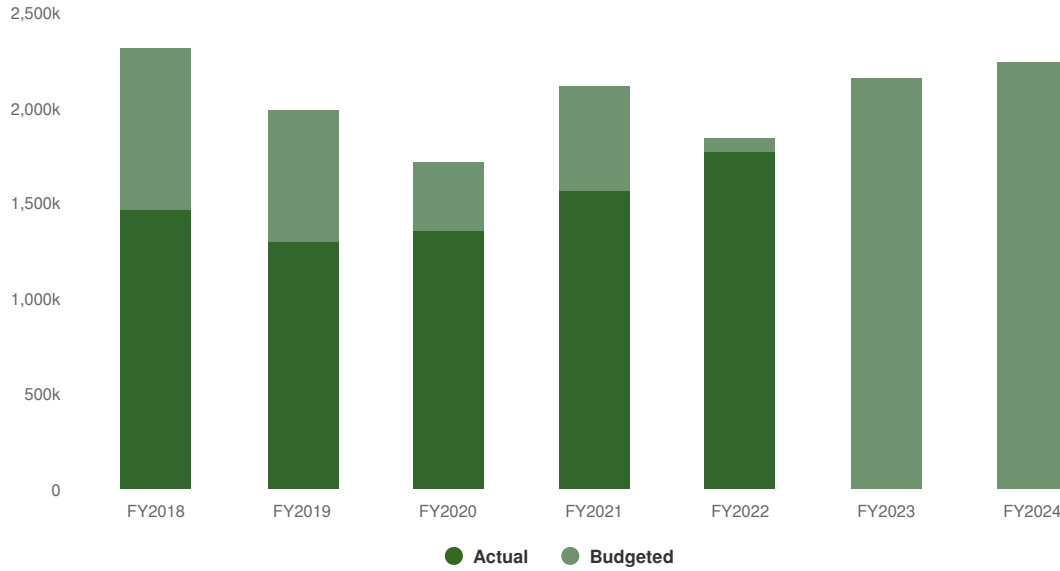
As of 2022, on a peak demand summer day, the over-all system operates at 79% of capacity.

Expenditures Summary

\$2,240,925 **\$89,571**
(4.16% vs. prior year)

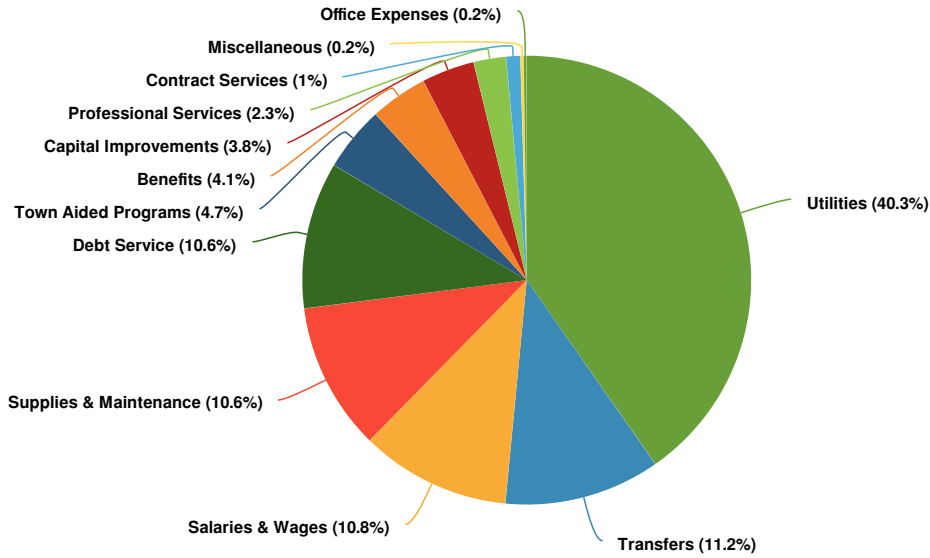


Smithfield Water Department Proposed and Historical Budget vs. Actual

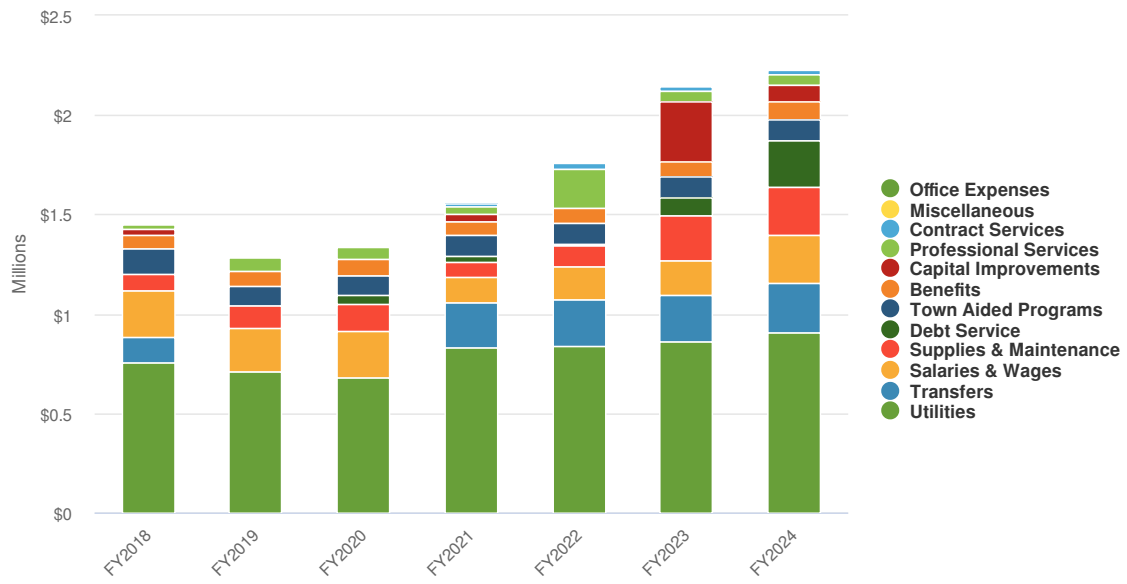


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						
Salaries & Wages						
Water Supply - Salaries & Wages	1-04-093-0101	\$123,336	\$125,128	\$128,041	\$196,265	\$68,224
Water Supply - Longevity	1-04-093-0102	\$14,614	\$15,016	\$15,365	\$15,814	\$449
Water Supply - Overtime	1-04-093-0104	\$6,716	\$19,940	\$25,000	\$25,875	\$875
Water Supply - Vacation & Sick	1-04-093-0109	-\$18,888	\$2,509	\$4,000	\$4,140	\$140
Total Salaries & Wages:		\$125,777	\$162,593	\$172,406	\$242,094	\$69,688
Total Salaries & Wages:		\$125,777	\$162,593	\$172,406	\$242,094	\$69,688
Benefits						
Benefits						
Water Supply - FICA/Social Security Taxes	1-04-093-0131	\$10,352	\$11,829	\$13,189	\$18,520	\$5,331
Total Benefits:		\$10,352	\$11,829	\$13,189	\$18,520	\$5,331
Healthcare						
Water Supply - Blue Cross/Delta Dental	1-04-093-0133	\$48,514	\$48,609	\$45,753	\$55,144	\$9,391
Total Healthcare:		\$48,514	\$48,609	\$45,753	\$55,144	\$9,391
Retirement Benefits						
Water Supply - Retirement	1-04-093-0136			\$0	\$255	\$255
Water Supply - State Pension	1-04-093-0148	\$13,677	\$14,233	\$14,226	\$18,281	\$4,055
Total Retirement Benefits:		\$13,677	\$14,233	\$14,226	\$18,536	\$4,310
Insurance Premiums						
Water Supply - Life Insurance	1-04-093-0155	\$418	\$433	\$418	\$650	\$232
Total Insurance Premiums:		\$418	\$433	\$418	\$650	\$232
Total Benefits:		\$72,960	\$75,104	\$73,586	\$92,850	\$19,264
Contract Services						
Contract Services						
Water Supply - Testing	1-04-093-0502	\$5,809	\$11,220	\$6,700	\$7,035	\$335
Water Supply - Service Fee - Contract Services	1-04-093-0503	\$7,553	\$16,746	\$15,000	\$15,750	\$750
Total Contract Services:		\$13,361	\$27,967	\$21,700	\$22,785	\$1,085
Total Contract Services:		\$13,361	\$27,967	\$21,700	\$22,785	\$1,085



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Supplies & Maintenance						
Supplies & Maintenance						
Water Supply - Fuel & Oil	1-04-093-0524	\$8,654	\$7,398	\$7,000	\$7,350	\$350
Water Supply - Repairs	1-04-093-0568	\$23,708	\$52,716	\$150,000	\$157,500	\$7,500
Water Supply - Supplies & Maintenance	1-04-093-0604	\$44,929	\$46,108	\$70,000	\$73,500	\$3,500
Total Supplies & Maintenance:		\$77,290	\$106,222	\$227,000	\$238,350	\$11,350
Total Supplies & Maintenance:		\$77,290	\$106,222	\$227,000	\$238,350	\$11,350
Utilities						
Utilities						
Water Supply - Utilities	1-04-093-0200	\$84,454	\$104,376	\$110,000	\$115,500	\$5,500
Water Supply - Water	1-04-093-0204	\$749,588	\$737,748	\$750,000	\$787,500	\$37,500
Total Utilities:		\$834,042	\$842,124	\$860,000	\$903,000	\$43,000
Total Utilities:		\$834,042	\$842,124	\$860,000	\$903,000	\$43,000
Office Expenses						
Office Expenses						
Water Supply - Taxes	1-04-093-0507	\$1,811	\$1,823	\$3,700	\$3,885	\$185
Water Supply - Office Supplies	1-04-093-0601	\$1,018	\$2,204	\$1,000	\$1,050	\$50
Total Office Expenses:		\$2,829	\$4,027	\$4,700	\$4,935	\$235
Total Office Expenses:		\$2,829	\$4,027	\$4,700	\$4,935	\$235
Professional Services						
Professional Services						
Water Supply - Professional Fees	1-04-093-0607	\$42,518	\$194,417	\$50,000	\$52,500	\$2,500
Total Professional Services:		\$42,518	\$194,417	\$50,000	\$52,500	\$2,500
Total Professional Services:		\$42,518	\$194,417	\$50,000	\$52,500	\$2,500
Capital Improvements						
Capital Improvements						
Water Supply -- Capital Reserve Expense	1-04-093-0981	\$0	\$0	\$35,000	\$35,000	\$0
Water Supply - Capital Expenditures	1-04-093-0999	\$31,354	\$0	\$270,000	\$50,000	-\$220,000
Total Capital Improvements:		\$31,354	\$0	\$305,000	\$85,000	-\$220,000
Total Capital Improvements:		\$31,354	\$0	\$305,000	\$85,000	-\$220,000



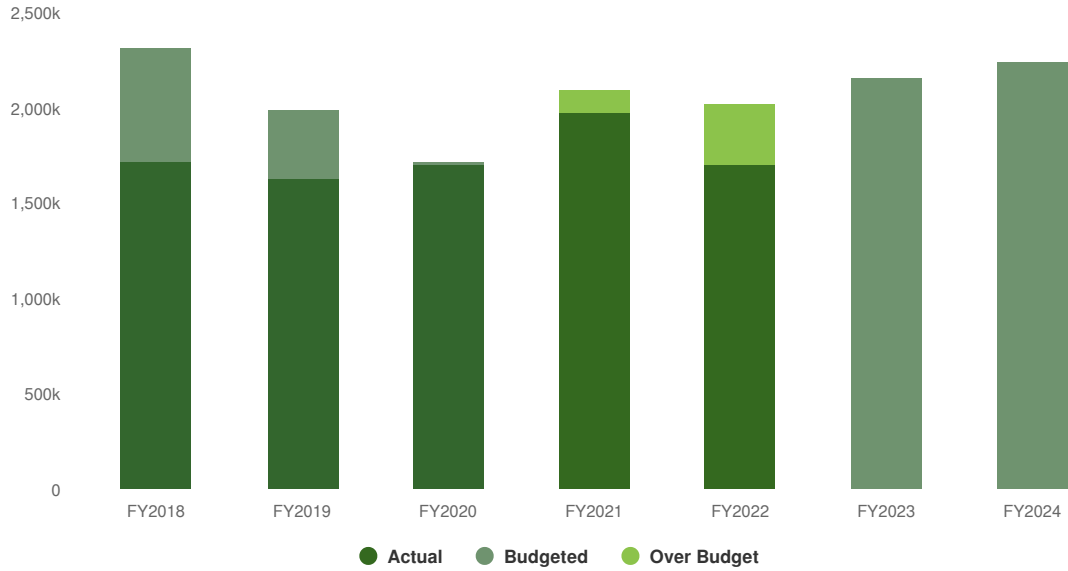
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Town Aided Programs						
Town Aided Program						
Water Supply - Depreciation	1-04-093-0980	\$101,435	\$105,453	\$105,000	\$105,000	\$0
Total Town Aided Program:		\$101,435	\$105,453	\$105,000	\$105,000	\$0
Total Town Aided Programs:		\$101,435	\$105,453	\$105,000	\$105,000	\$0
Miscellaneous						
Miscellaneous						
Water Supply - Miscellaneous	1-04-093-0771	\$4,267	\$6,787	\$5,000	\$5,250	\$250
Total Miscellaneous:		\$4,267	\$6,787	\$5,000	\$5,250	\$250
Total Miscellaneous:		\$4,267	\$6,787	\$5,000	\$5,250	\$250
Debt Service						
Debt Service						
Water Supply - Debt Service Expense	1-04-093-0990	\$30,276	\$10,795	\$30,000	\$177,219	\$147,219
RI Infrastructure Fund Expenses	1-04-093-0998	\$0	\$0	\$60,000	\$60,000	\$0
Total Debt Service:		\$30,276	\$10,795	\$90,000	\$237,219	\$147,219
Total Debt Service:		\$30,276	\$10,795	\$90,000	\$237,219	\$147,219
Transfers						
Transfer to General Fund						
Transfer Out - Water Supply	1-04-000-0299	\$226,142	\$232,584	\$236,962	\$251,942	\$14,980
Total Transfer to General Fund:		\$226,142	\$232,584	\$236,962	\$251,942	\$14,980
Total Transfers:		\$226,142	\$232,584	\$236,962	\$251,942	\$14,980
Total Expense Objects:		\$1,562,251	\$1,768,072	\$2,151,354	\$2,240,925	\$89,571

Revenues Summary

\$2,240,925
\$89,571
 (4.16% vs. prior year)



Smithfield Water Department Proposed and Historical Budget vs. Actual

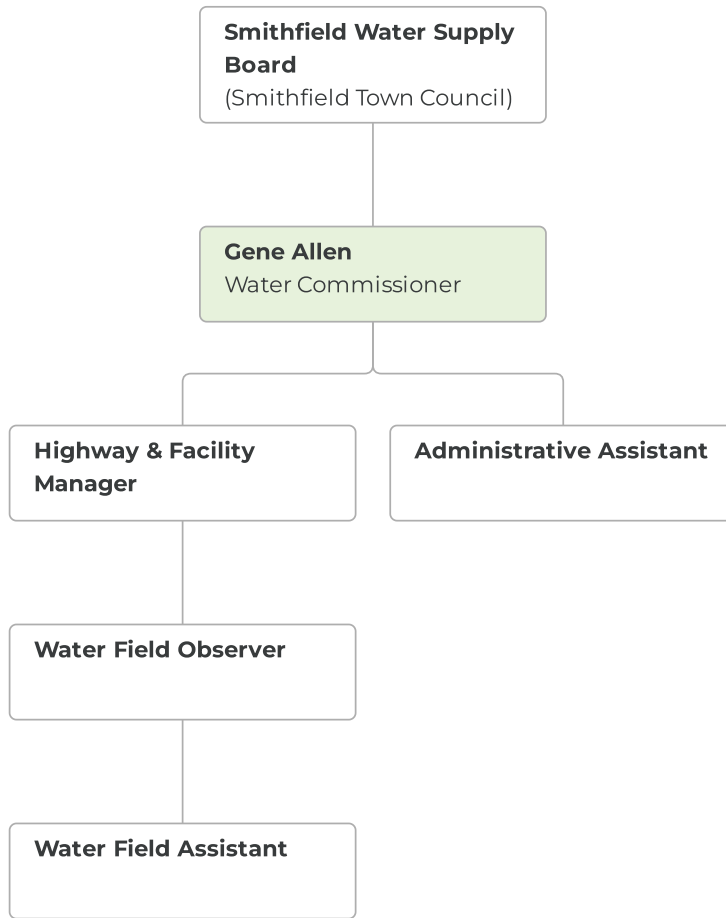


Revenue by Fund

Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Water Supply					
Investment Interest Washington Trust	\$13	\$13	\$3,811	\$3,811	\$0
Water Charges	\$1,819,096	\$1,692,388	\$1,782,118	\$1,903,055	\$120,937
Hydrant Revenue	\$77,400	\$76,000	\$75,000	\$76,133	\$1,133
Unbilled Water Revenue	\$26,225	\$60,256	\$0	\$0	\$0
Miscellaneous Revenue	\$46,410	\$48,102	\$142,425	\$172,499	\$30,074
Interest Water Billings	\$7,810	\$7,725	\$3,000	\$5,178	\$2,178
Water Improvement Fund	\$117,094	\$132,204	\$145,000	\$80,249	-\$64,751
Total Water Supply:	\$2,094,047	\$2,016,687	\$2,151,354	\$2,240,925	\$89,571



Organizational Chart



Objectives

The objectives for the next fiscal year are to continue to explore the development of a high service area with the Greenville Water District to improve reliability and redundancy in the distribution systems. This may include minor upgrades to the Log Road pump station.

The Providence Water Supply Board is being directed by the Public Utilities Commission to develop individual wholesale rates based on the cost of supplying each wholesaler with water. Smithfield is slated to see the largest increase of all the wholesalers. Once the final rate is approved we will evaluate the impact on our customers and we will need to adjust are rates accordingly. We are currently conducting a rate study that will support the required budget for 2024.

We will be converting all field service cards to a digital platform and utilizing GPS technology to finalize all remaining components of the distribution system. We will introduce a digital asset management software and further development of department key performance indicators.



Smithfield Municipal Ice Rink



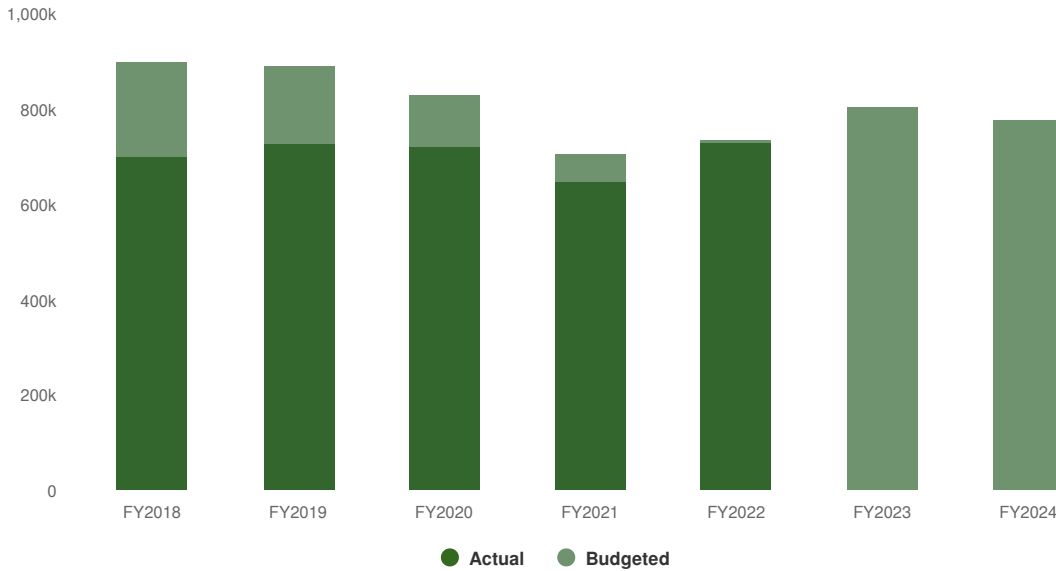
Thomas J. Tullie
Ice Rink Manager

The Smithfield Municipal Ice Rink has a long tradition of excellence and service to the Smithfield community. This premiere Ice Rink Facility is used for Interscholastic High School Hockey, Youth Hockey, Figure Skating, Curling, and all other forms of competitive and recreational skating

Expenditures Summary

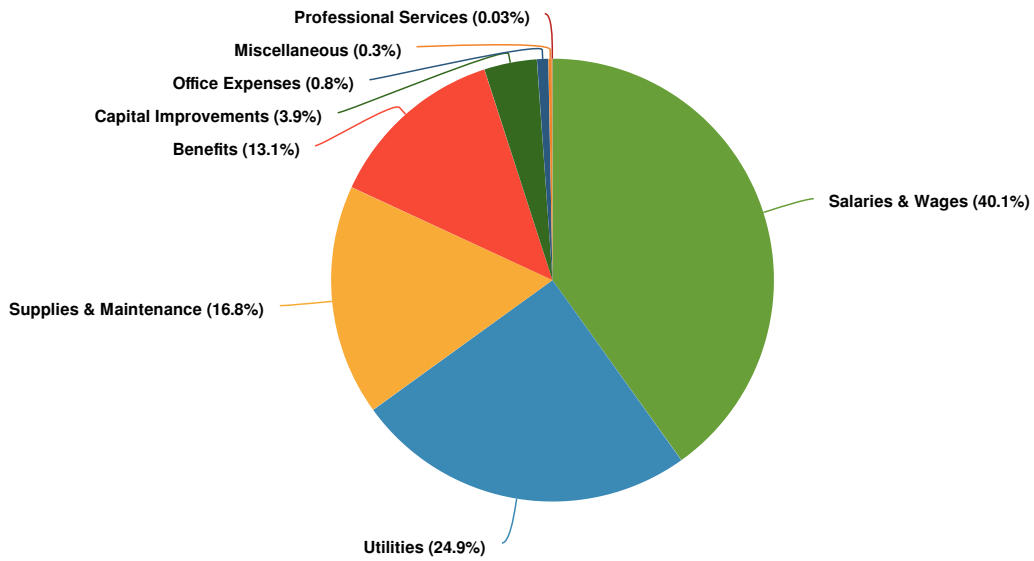
\$778,192 **-\$28,224**
(-3.50% vs. prior year)

Smithfield Municipal Ice Rink Proposed and Historical Budget vs. Actual

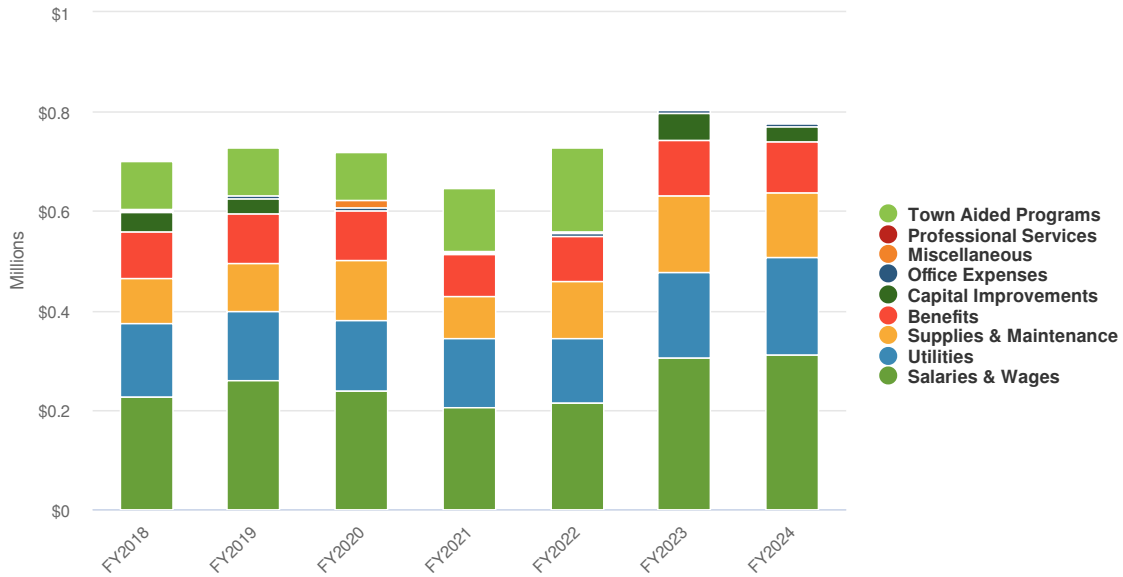


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						



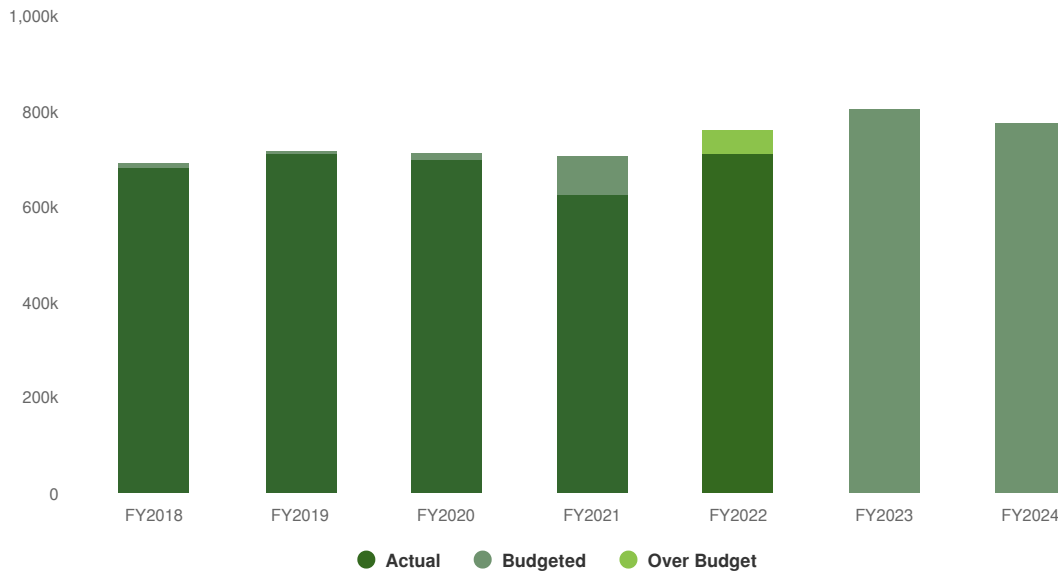
Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Ice Rink - Salaries & Wages	1-05-095-0101	\$195,438	\$199,361	\$295,051	\$301,721	\$6,670
Ice Rink - Vacation & Sick	1-05-095-0109	\$10,494	\$15,408	\$10,494	\$10,494	\$0
Ice Rink - FICA/Social Security Taxes	1-05-095-0131	\$14,922	\$15,257	\$23,374	\$23,884	\$510
Ice Rink - Blue Cross/Delta Dental	1-05-095-0133	\$53,754	\$57,139	\$63,886	\$55,144	-\$8,742
Ice Rink - Retirement	1-05-095-0136	\$1,656	\$1,833	\$2,395	\$2,499	\$104
Ice Rink - State Pension	1-05-095-0148	\$14,731	\$16,685	\$21,745	\$19,739	-\$2,006
Ice Rink - Life Insurance	1-05-095-0155	\$539	\$632	\$626	\$866	\$240
Ice Rink - Uniforms	1-05-095-0400	\$1,937	\$0	\$2,500	\$2,000	-\$500
Ice Rink - Gas	1-05-095-0524	\$6,639	\$9,152	\$11,000	\$11,000	\$0
Ice Rink - Repairs	1-05-095-0568	\$43,807	\$74,017	\$75,000	\$64,250	-\$10,750
Ice Rink - Supplies	1-05-095-0604	\$30,197	\$12,872	\$27,000	\$23,000	-\$4,000
Ice Rink - Maintenance	1-05-095-0609		\$17,414	\$38,500	\$30,845	-\$7,655
Ice Rink - Electricity	1-05-095-0200	\$119,080	\$104,883	\$138,595	\$160,000	\$21,405
Ice Rink - Telephone	1-05-095-0202	\$2,733	\$2,933	\$4,000	\$4,000	\$0
Ice Rink - Water	1-05-095-0204	\$5,741	\$17,910	\$16,500	\$16,500	\$0
Ice Rink - Sewer Usage Fees	1-05-095-0205	\$11,625	\$5,250	\$12,000	\$13,500	\$1,500
Ice Rink - Office Supplies	1-05-095-0601	\$2,279	\$3,997	\$4,000	\$4,000	\$0
Ice Rink - Advertising	1-05-095-0711	\$2,362	\$569	\$3,000	\$2,500	-\$500
Ice Rink - Professional Fees	1-05-095-0607	\$175	\$175	\$250	\$250	\$0
Ice Rink - Capital Expenditures	1-05-095-0999	\$1,900	\$0	\$55,000	\$30,000	-\$25,000
Ice Rink - Depreciation	1-05-095-0980	\$126,357	\$170,926	\$0	\$0	\$0
Ice Rink - Miscellaneous	1-05-095-0771	\$160	\$3,031	\$1,500	\$2,000	\$500
Total Expense Objects:		\$646,527	\$729,444	\$806,416	\$778,192	-\$28,224

Revenues Summary



\$778,192 **-\$28,224**
(-3.50% vs. prior year)

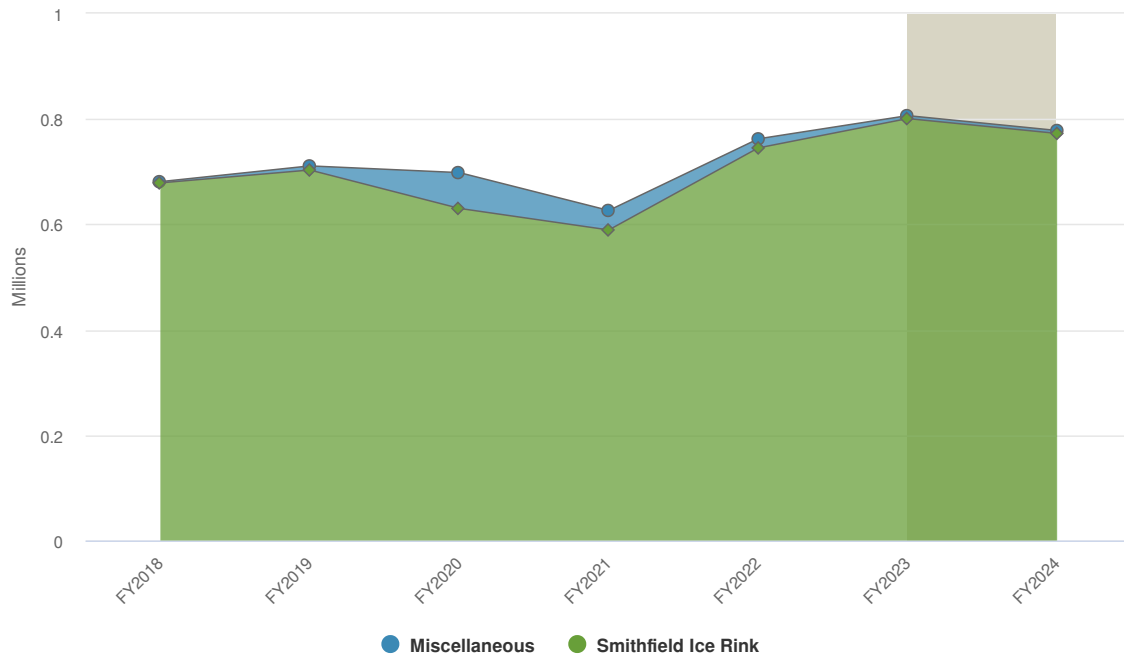
Smithfield Municipal Ice Rink Proposed and Historical Budget vs. Actual



Revenues by Source



Budgeted and Historical 2024 Revenues by Source

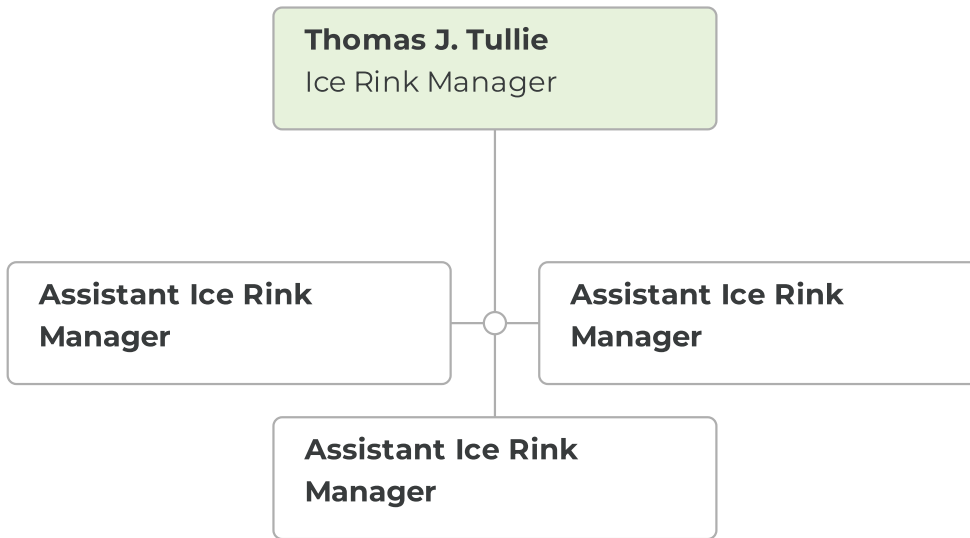


Grey background indicates budgeted figures.

Name	FY2021 Actuals	FY2022 Actuals	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
Miscellaneous					
Miscellaneous Revenue	\$36,082	\$16,326	\$4,125	\$4,125	\$0
Ice Rink Interest Earned Wash Trust	\$928	\$930	\$1,500	\$1,500	\$0
Total Miscellaneous:	\$37,010	\$17,256	\$5,625	\$5,625	\$0
Smithfield Ice Rink					
Ice Rental Payments	\$431,014	\$566,095	\$528,953	\$528,953	\$0
Public Skating	\$45,542	\$34,449	\$30,073	\$31,251	\$1,178
Hourly Rental	\$97,379	\$101,999	\$135,315	\$132,313	-\$3,002
RIIL Ticket Sales	\$0	\$21,965	\$16,000	\$16,000	\$0
Pro Shop	\$335	\$3,612	\$7,500	\$7,500	\$0
Concession Lease	\$1,835	\$2,250	\$7,500	\$9,000	\$1,500
Advertising Revenue	\$13,250	\$13,950	\$18,950	\$16,550	-\$2,400
Conference Room Rental	\$0	\$0	\$500	\$0	-\$500
Vending/Video Games	\$62	\$757	\$1,000	\$1,000	\$0
Capital Reserve Fund/Surplus			\$55,000	\$30,000	-\$25,000
Total Smithfield Ice Rink:	\$589,417	\$745,077	\$800,791	\$772,567	-\$28,224
Total Revenue Source:	\$626,426	\$762,333	\$806,416	\$778,192	-\$28,224



Organizational Chart



Objectives

1. Paint Ice Rink Exterior and Reseal Masonry Block.
2. Re-Paint the Ice Rink Interior.
3. Install New Sound System.
4. Install New Parking Lot Curbing in the front of Ice Rink.
5. Expand Parking Lots with the paving of the overflow lot.
6. Crack Fill and Re-Stripe the Parking Lot.
7. Repair and Repave the Zamboni Driveway.
8. Evaluate and Plan for Future Ice Rink Expansion.
9. Host Seven (7) Youth Hockey Tournaments.
10. Host the 2024 USA Hockey Regional Tournaments

CAPITAL IMPROVEMENTS PROGRAM



TOWN OF SMITHFIELD

CAPITAL IMPROVEMENT PROGRAM PLAN: FY 2024 FUNDING SOURCES

Project Name	Fiscal Year	General Fund	Billing Fire/Rescue Fund	Capital Reserve Fund	Reserve Fund Equipment Account	State Grant	Sewer Authority Reserve Fund	Water Supply Reserve Fund & RIDE
2024								
Vehicle Replacement	140,000				140,000			
Leased Vehicles	46,897				46,897			
Police Department - Totals	186,897				186,897			
Protective Clothing - FF Turnout Gear	40,000		40,000					
Administrative & Deputy Chief Vehicle Replacement	70,000		70,000					
Station Renovations-#1 (607 Putnam Pike)	300,000		300,000					
Station Renovations #3 (15 Log Road)	250,000		250,000					
New Rescue Truck-Replace Rescue 2	37,500		37,500					
New Fire Pumper	120,000		120,000					
New Rescue Vehicle- Replace Rescue 3	64,000		64,000					
Fire Hose Replacement	10,000		10,000					
Replace 2 Sets of Jaws Off Life	90,000		90,000					
Ladder Truck Replacement	256,000		256,000					
Fire Department - Totals	1,257,500		1,257,500					
Senior Center Conversion Van	22,000	22,000						
Senior Center - Totals	22,000	22,000						
DPW Renovations-Construction	150,000	150,000						
DPW Main Garage Roof Replacement & Floor Repairs	160,000	160,000						
Heavy Equipment Fleet Replacement Program	435,000	435,000						
Light Duty Fleet Replacement Program	40,000	40,000						
Public Works Department - Totals	805,000	805,000						
Whipple Field Renovations	25,000	25,000						
Burgess Field Rehab	35,000	35,000						
Deerfield Park Parking Lot Expansion	10,000	10,000						
Deerfield Park Maintenance Facility	250,000	250,000						
Truck Replacement Program	76,500	76,500						
Willow Field Complex	50,000	50,000						
Whipple 5 Relocation to Burgess Field	40,000	40,000						
ALVA Bleacher Replacement Program	12,000	12,000						
Parks Department - Totals	498,500	498,500						
SHS Bathroom Renovations	320,000			320,000				
SHS Auditorium Upgrades	349,500			349,500				
HVAC Major Repairs & Replacements	500,000			500,000				
Doors & Door Hardware Replacement	116,000			116,000				
Courtyard Project	50,000			50,000				
Ceiling Replacement Projects	496,000			496,000				
Abatement of & Replacement of Flooring	187,000			187,000				
Doors & Door Hardware Replacement	98,400			98,400				
Bathroom Renovations	150,000			150,000				
School Department - Totals	3,166,960			3,166,960				
Utility Vehicle Replacement								
Emergency Management - Totals								
East Smithfield Public Library - Totals								
New Fire Alarm Box								
Greenville Public Library - Totals								
Technology Upgrades	60,000	60,000						
Handicap Accessibility Ramp	70,000	70,000						
Town Hall & Town Administration - Totals	130,000	130,000						
Indian Sidewalk Project	355,000	250,000				105,000		
Mountaindale Road Culvert Replacement	55,000	55,000						
Turkin Road Culvert Replacement	45,000	45,000						
Spencer Street Drainage System Replacement	50,000	50,000						
Capron Road Sidewalk Project	10,000	10,000						
Cross Street Improvement Project	30,000	30,000						
Camp Shepard - Sprague Upper Reservoir Dam Improvement	45,000	45,000						
Engineering Department - Totals	590,000	485,000				105,000		
New Ice resurfacer Garage	275,000	275,000						
Ice Rink - Totals	275,000	275,000						
Sanitary Sewer Evaluation Studies	138,000						138,000	
Primary Treatment System Component Upgrades	15,000						15,000	
Sludge Tanks Drive Equipment	15,000						15,000	
WWTF Buildings, Roofing & HVAC Upgrades	15,000						15,000	
WWTF Secondary Treatment System Upgrades	40,000						40,000	
Stillwater Interceptor Upgrade - Collection System	35,000						35,000	
Pump Station Bypass Equipment Retrofit - Collection System	10,000						10,000	
Sewer Authority - Totals	268,000						268,000	
Burlingame Water Tank Rehabilitation	300,000							200,000
Engineering Services for Capital Projects	30,000							30,000
Light Duty Fleet Replacement Program	100,000							100,000
Water Supply Board - Totals	330,000							330,000
OVERALL TOTALS	6,529,857	2,215,500	1,257,500	2,166,960	186,897	105,000	268,000	330,000



Capital Improvements Program - Fiscal Years 2023-2042

INTRODUCTION

As stated in Section 5.14 of the Town Charter,

- a. Capital Committee. There shall be one Capital Committee for the entire town, including Smithfield Public Schools (The School Department) and all other departments of the Town of Smithfield. The Capital Committee will be an advisory board to the Town Council and shall consist of eleven (11) members: Three (3) members of the School Department (One member of the School Committee, the School Superintendent and the School Department's Facilities Director) Additionally, there will be two (2) members of the Budget & Financial Review Board, one (1) member of the Asset Management Commission, the Town Finance Director, the Town Planner, two (2) Town Council Members (selected by the Town Council President) and the Town Manager.
- b. Submission to Town Council. The Capital Committee shall meet quarterly and prepare and submit to the Town Council, three (3) months before the operating budget submission date, a twenty (20) year Capital Program, consisting of four (4) increments (of five (5) years each). The Town Council will approve the annual Capital Plan Program.
- c. Contents. The Capital Program shall include:
 1. A clear general summary of its contents; including but not limited to capital revenues, debt service, what capital needs will be bonded, etc.
 2. A list of capital improvements and other capital expenditures which are proposed to be undertaken during the five (5) fiscal years ensuing, with appropriate supporting information as to the necessity of each item;
 3. Cost estimates and recommended time schedules for each improvement of other capital expenditure;
 4. Method of financing, upon which each capital expenditure is to be reliant;
 5. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.
 6. The Capital Program shall be revised every year, with regard to capital improvements that are still pending or in the process of construction or acquisition.
 7. For any capital item greater than \$10,000, there will be a separate resolution (for each item) for the Town or Smithfield Public Schools.
- d. Life of Assets. Whenever the Town shall issue bonds to finance a capital project, the useful life of the asset shall be at least equal to the life of the bonds.
- e. The Town of Smithfield shall establish, fund and administer its own School Capital Reserve Fund (TSSCR) and will adhere to all RI General Laws applicable. The purpose of this fund is to augment Smithfield Public School's capital budget that is approved by the Budget and Financial Review Board and the Smithfield Town Council on an annual basis. The intent of the school Capital Reserve Fund is to allow Smithfield Public Schools to meet at least the State of Rhode Island threshold annually for new "maintenance requirements" and approved projects under Rhode Island General Law.

A CIP serves two purposes: it establishes a town's policies and goals for the future and serves as a means to communicate and coordinate financial needs, estimates and budgets. Implemented correctly, the CIP enables the town to evaluate projects based on the goals and objectives as established in its Comprehensive Plan. A realistic CIP can serve many roles:

1. Achieve better use of taxpayers' dollars by ensuring coordinated, planned capital improvement programming.
2. Better involve the public in balancing capital needs with available resources.
3. Encourage a more effective allocation of resources to reflect the priorities of the elected representatives of the citizens.
4. Improve intergovernmental and regional cooperation.
5. Maintain a sound and stable financial program.

Capital Improvements Projects Defined

In Smithfield, by ordinance, capital improvements mean improvements in excess of ten thousand dollars must be on a bid basis utilizing a Request for Proposals (RFP) or Request for Qualifications (RFQ) format which increases or improves the service capacity of a public facility through a competitive bidding process, utilization of the state bid list or other purchasing cooperatives. The Capital Reserve Fund and the School Capital Reserve Fund shall be used for funding capital improvement expenditures with a useful life of ten years or more which increases or improves the service capacity of a public facility. This policy does not preclude the funding of any additional capital assets from the general fund or other sources.

A public facility means:

1. Water supply production, treatment, storage and distribution facilities.
2. Wastewater and solid waste collection, treatment and disposal facilities.



3. Roads, streets, and bridges including rights of way, traffic signals, landscaping and local components of state and federal highways.
4. Storm water collection, retention, detention, treatment and disposal facilities, flood control facilities, bank and shore projections and enhancement facilities.
5. Parks, open space areas and recreational facilities.
6. Police, emergency medical, rescue and fire protection facilities.
7. Public schools and libraries
8. Other public facilities consistent with the Smithfield Capital Improvement Program Plan or Comprehensive Community Plan including but not limited to historic preservation restoration projects.

Capital Improvement Program Process

In June of 2021, the Capital Committee began meeting and in July of 2021 departments began to identify their capital needs for the ensuing years. Each department developed its own CIP Plan and prioritized the potential projects. Following this step the Capital Committee reviewed each proposal. A prioritization of all proposed projects within the Town's financial capacity was created. The document was then consolidated and requests were compared to financial projections prepared by the Town Manager/Finance Director. The proposed CIP is then reviewed in its entirety by the Capital Committee for approval and later forwarded to the Town Council, who will schedule a public hearing. After the hearing, the Council will adopt the CIP with or without amendments. **The CIP, unlike the Town Budget, does not authorize any spending or appropriate any funds.** As a planning document, Town Councils are free to depart from the CIP at any time. Generally each year's proposed budget submitted by the Town Manager may incorporate the ensuing fiscal year's adopted CIP projects.

Overview

A project description page fully explains each CIP project. All projects proposed by a particular department have been grouped together. Descriptions and justifications were derived from Project Request Forms submitted by each department at the beginning of the CIP process. The Project Description pages also suggest funding sources and apportionment for each project over the five-year Capital Program.

Project funding sources are separated into several groups, General Fund, Special Revenue-Equipment Reserve, Special Revenue-Rescue/EMS Billing, School Fund Balance, Covid-19 Grant, Capital Reserve Fund, General Obligation Bond, RI Infrastructure Bank, Water Supply Board, Sewer Authority, Ice Rink, Impact Fees & State Grant. Within each group, projects are organized by year from 2023-2042. Projects programmed over more than one year will appear according to the first year funds will be disbursed and each succeeding year of planned expenditures.

FINANCIAL ANALYSIS

Financial analysis is a fundamental component of the Capital Improvement Program process. This section summarizes allocations by functions and revenues by source. It also contains projections of revenues, operating expenses and obligated debt service to determine funds available for future capital projects.

Methodology

Historic trends in General Fund revenues and expenditures were analyzed for each year from 2018-2022. Financial projections contained in the Capital Improvements Program are based on these trends, modified to reflect changing economic conditions expected during the remainder of the CIP period. Real and personal property assessed valuations are expected to increase 1% and 2% respectively, for Fiscal Years 2023 thru 2027, on an annual basis.

General Fund operating expenditures are projected to increase by 4% annually for Fiscal Years 2023 thru 2027. Debt service assumes current debt service, along with the addition of the new Fire Station General Obligation Bond, approved during the 2018 election.

Financing for the proposed CIP over the next five years would be predominately derived from the Town's General Fund. Other special restricted Town funds will, however, play an important role in funding new capital projects, thus reducing the reliance on the General Fund, which primarily is responsible for financing ongoing operating expenditures each year. The following identifies the major special funds that are available to finance future capital projects in Smithfield:

Police Equipment Escrow Fund



This special fund was created in 1995 to incorporate all unexpended Police appropriations. These funds will be used to purchase the Department's police cruisers and other equipment needs. This fund also incorporates the Town's share of fees from the Administrative Adjudication Court.

Fire/Rescue Billing Fund

In 1995, the Council created a special fund to receive third-party billing payments from insured persons that are transported by fire department emergency rescue apparatus. The creation of this additional funding source means that the General Fund will be less relied upon for the purchase of equipment and apparatus necessary to maintain the Town's emergency medical services.

Ice Rink Reserve Fund

This represents fund equity (working capital) from the Ice Rink Enterprise Fund. These funds are used exclusively for improvements to the Smithfield Ice Rink.

Water Reserve Fund

This represents fund equity (working capital) from the Water Enterprise Fund. These funds are used exclusively for improvements to the Smithfield Water Supply System.

Sewer Reserve Fund

This represents fund equity (working capital) from the Sewer Enterprise Fund. These funds are used exclusively for improvements to the Smithfield Wastewater Treatment System.



DEBT



Government-wide Debt Overview

As of fiscal year 2022, Standard and Poors Global reaffirmed the AA credit rating of the Town of Smithfield. The rating noted strengths including the Town's strong available reserves and financial management practices which provides rating stability. S&P also noted that the Town has strong budgetary flexibility and very strong liquidity. With regard to management they commented that the Town has strong management, with good financial policies and practices under their Financial Management Assessment (FMA) methodology. The Town also maintains a Aa2 bond rating with Moody's Investment Services.

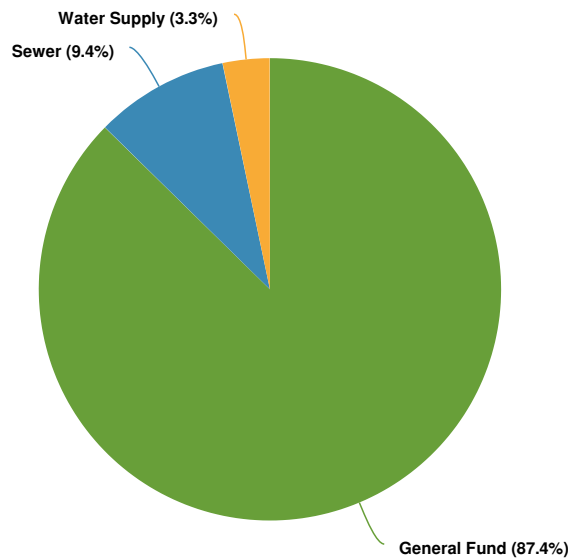
The proposed fiscal year 2024 debt service budget provides for the payment of principal and interest costs for long-term bonds issued by the Town for General Fund purposes. For fiscal year 2024, the total Debt Service (principal and interest payments) for the General Fund is \$4,717,388, an increase of \$53,287 due to the new issuance of debt for energy efficient and HVAC upgrades at the middle & high school.



\$5,399,838

\$193,492 (3.72% vs. 2023 year)

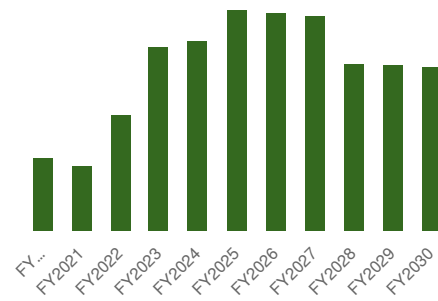
Debt by Fund



	FY2023	FY2024	% Change
All Funds	Adopted	Budgeted	
General Fund	\$4,596,601	\$4,717,388	2.6%
Sewer	\$579,745	\$505,232	-12.9%
Water Supply	\$30,000	\$177,218	490.7%
Total All Funds:	\$5,206,346	\$5,399,838	3.7%

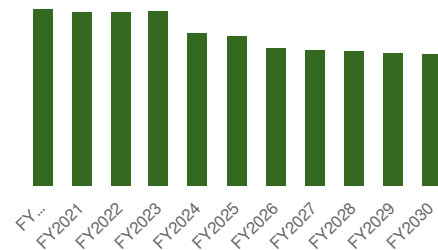


General Fund



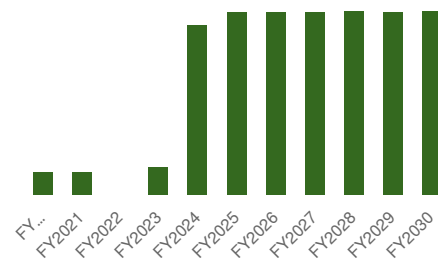
	FY2023	FY2024	% Change
General Fund	Adopted	Budgeted	
General Fund	\$4,596,601	\$4,717,388	2.6%
Total General Fund:	\$4,596,601	\$4,717,388	2.6%

Sewer



	FY2023	FY2024	% Change
Sewer	Adopted	Budgeted	
Sewer	\$579,745	\$505,232	-12.9%
Total Sewer:	\$579,745	\$505,232	-12.9%

Water Supply



	FY2023	FY2024	% Change
Water Supply	Adopted	Budgeted	
Water Supply	\$30,000	\$177,218	490.7%
Total Water Supply:	\$30,000	\$177,218	490.7%



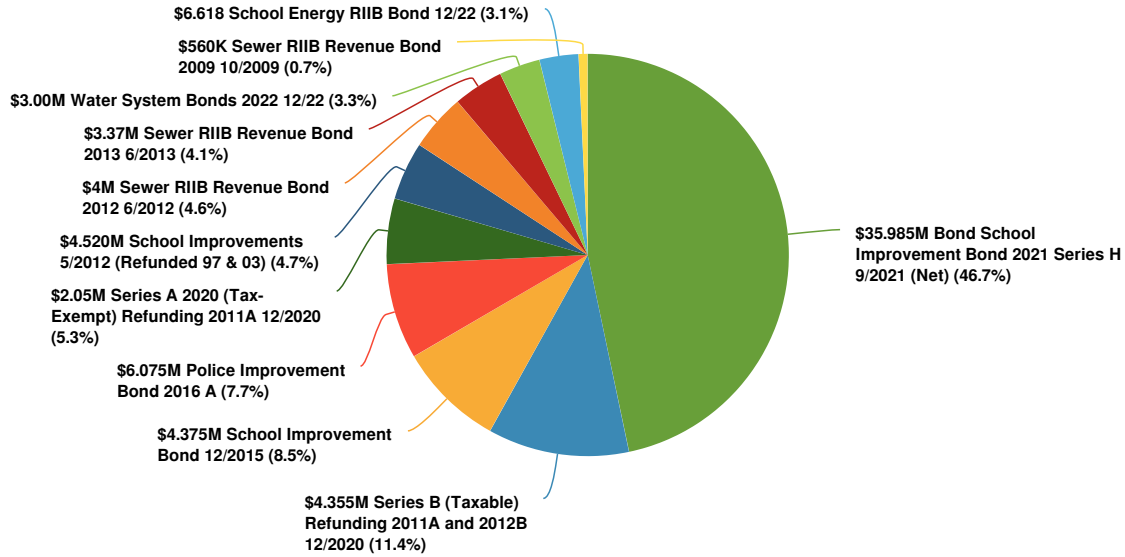
Debt Snapshot



\$5,399,838

\$193,492 (3.72% vs. 2023 year)

Debt by Type

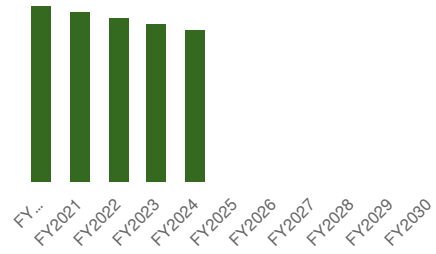


	FY2023	FY2024	% Change
Debt	Adopted	Budgeted	
\$4.520M School Improvements 5/2012 (Refunded 97 & 03)	\$262,739	\$252,563	-3.9%
\$227K Water RIIB GO Bond 2013 5/2013	\$0	\$0	0%
\$4.375M School Improvement Bond 12/2015	\$475,125	\$460,125	-3.2%
\$6.075M Police Improvement Bond 2016 A	\$426,805	\$414,605	-2.9%
\$35.985M Bond School Improvement Bond 2021 Series H 9/2021 (Net)	\$2,520,000	\$2,522,500	0.1%
\$2.05M Series A 2020 (Tax-Exempt) Refunding 2011A 12/2020	\$294,950	\$284,700	-3.5%
\$4.355M Series B (Taxable) Refunding 2011A and 2012B 12/2020	\$616,982	\$613,428	-0.6%
\$6.27M Land Trust Bond 2011 A 1/2011	\$0	\$0	0%
\$850K Sewer RIIB Revenue Bond 2007 12/2007	\$67,667	\$0	-100%
\$560K Sewer RIIB Revenue Bond 2009 10/2009	\$41,520	\$39,150	-5.7%
\$4M Sewer RIIB Revenue Bond 2012 6/2012	\$248,078	\$247,265	-0.3%
\$3.37M Sewer RIIB Revenue Bond 2013 6/2013	\$222,480	\$218,817	-1.6%
\$2.73M Water RIIB Revenue Bond 2020 6/2020	\$30,000	\$0	-100%
\$6.618 School Energy RIIB Bond 12/22	\$0	\$169,467	0%
\$3.00M Water System Bonds 2022 12/22	\$30,000	\$177,218	490.7%
Total Debt:	\$5,236,346	\$5,399,838	3.1%



\$4.520M School Improvements 5/2012 (Refunded 97 & 03)

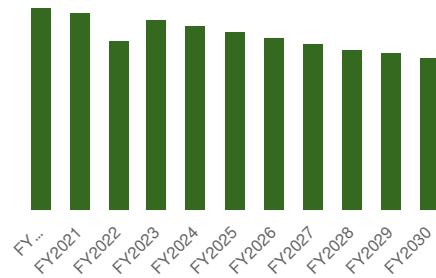
Refunding Issued May 30, 2012.
Maturity date: October 15, 2023.



	FY2023	FY2024	% Change
\$4.520M School Improvements 5/2012 (Refunded 97 & 03)	Adopted	Budgeted	
Principal - 10/15	\$255,000	\$250,000	-2%
Interest 10/15 & 4/15	\$7,739	\$2,563	-66.9%
Total \$4.520M School Improvements 5/2012 (Refunded 97 & 03):	\$262,739	\$252,563	-3.9%

\$4.375M School Improvement Bond 12/2015

Issued December 22, 2015.
Maturity date: May 15, 2036.

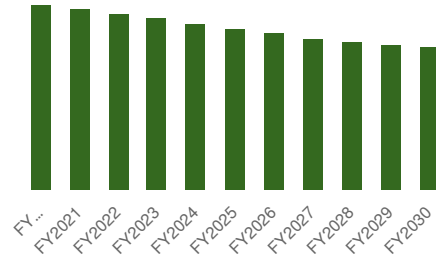


	FY2023	FY2024	% Change
\$4.375M School Improvement Bond 12/2015	Adopted	Budgeted	
Principal 5/15	\$300,000	\$300,000	0%
Interest 11/15 & 5/15	\$175,125	\$160,125	-8.6%
Total \$4.375M School Improvement Bond 12/2015:	\$475,125	\$460,125	-3.2%



\$6.075M Police Improvement Bond 2016 A

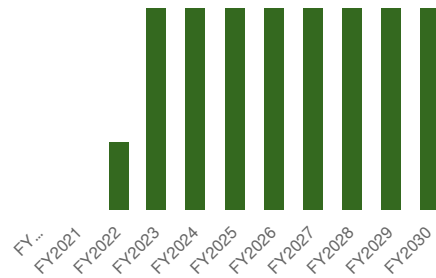
Issued September 1, 2016.
Maturity date: September 1, 2036.



	FY2023	FY2024	% Change
\$6.075M Police Improvement Bond 2016 A	Adopted	Budgeted	
Principal 3/1	\$305,000	\$305,000	0%
Interest 9/1 & 3/1	\$121,805	\$109,605	-10%
Total \$6.075M Police Improvement Bond 2016 A:	\$426,805	\$414,605	-2.9%

\$35.985M Bond School Improvement Bond 2021 Series H 9/2021 (Net)

Issued September 30, 2021.
Maturity date: May 15, 2042

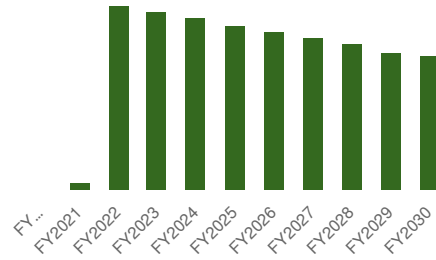


	FY2023	FY2024	% Change
\$35.985M Bond School Improvement Bond 2021 Series H 9/2021 (Net)	Adopted	Budgeted	
Principal 5/15	\$1,150,000	\$1,210,000	5.2%
Interest 11/15 & 5/15	\$1,370,000	\$1,312,500	-4.2%
Total \$35.985M Bond School Improvement Bond 2021 Series H 9/2021 (Net):	\$2,520,000	\$2,522,500	0.1%



\$2.05M Series A 2020 (Tax-Exempt) Refunding 2011A 12/2020

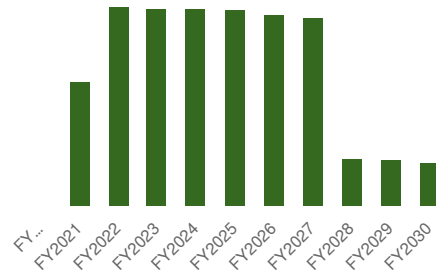
Refunding Issued December 1 2020.
Maturity date: January 15, 2031.



	FY2023	FY2024	% Change
\$2.05M Series A 2020 (Tax-Exempt) Refunding 2011A 12/2020	Adopted	Budgeted	
Principal 1/15	\$205,000	\$205,000	0%
Interest 7/15 & 1/15	\$89,950	\$79,700	-11.4%
Total \$2.05M Series A 2020 (Tax-Exempt) Refunding 2011A 12/2020:	\$294,950	\$284,700	-3.5%

\$4.355M Series B (Taxable) Refunding 2011A and 2012B 12/2020

Refunding Issued December 1, 2020.
Maturity date: January 15, 2031.



	FY2023	FY2024	% Change
\$4.355M Series B (Taxable) Refunding 2011A and 2012B 12/2020	Adopted	Budgeted	
Principal 1/15	\$575,000	\$575,000	0%
Interest 7/15 & 1/15	\$41,982	\$38,428	-8.5%
Total \$4.355M Series B (Taxable) Refunding 2011A and 2012B 12/2020:	\$616,982	\$613,428	-0.6%

\$6.27M Land Trust Bond 2011 A 1/2011

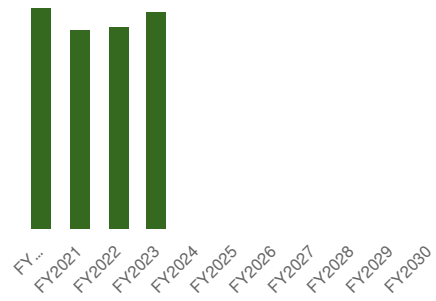
Refunded February 26, 2021.

	FY2023	FY2024	% Change
\$6.27M Land Trust Bond 2011 A 1/2011	Adopted	Budgeted	
Principal 7/15	\$0	\$0	0%
Interest 7/15 & 1/15	\$0	\$0	0%
Total \$6.27M Land Trust Bond 2011 A 1/2011:	\$0	\$0	0%



\$850K Sewer RIIB Revenue Bond 2007 12/2007

Issued December 12, 2007.
Maturity date: September 1, 2022.



	FY2023	FY2024	% Change
\$850K Sewer RIIB Revenue Bond 2007 12/2007	Adopted	Budgeted	
Principal 9/1	\$67,000	\$0	-100%
Interest 9/1 & 3/1	\$667	\$0	-100%
Refunding Credit	\$0	\$0	0%
Total \$850K Sewer RIIB Revenue Bond 2007 12/2007:	\$67,667	\$0	-100%

\$560K Sewer RIIB Revenue Bond 2009 10/2009

Issued October 6, 2009.
Maturity date: September 1, 2024.

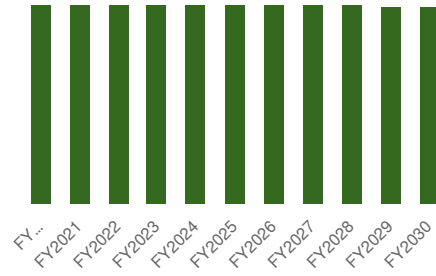


	FY2023	FY2024	% Change
\$560K Sewer RIIB Revenue Bond 2009 10/2009	Adopted	Budgeted	
Principal 9/1	\$40,000	\$38,275	-4.3%
Interest 9/1 & 3/1	\$3,244	\$875	-73%
Refunding Credit	\$-1,724	\$0	-100%
Total \$560K Sewer RIIB Revenue Bond 2009 10/2009:	\$41,520	\$39,150	-5.7%



\$4M Sewer RIIB Revenue Bond 2012 6/2012

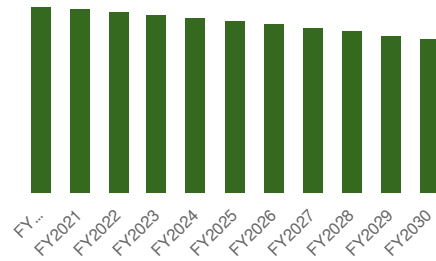
Issued June 28, 2012.
Maturity date: September 1, 2032.



	FY2023	FY2024	% Change
\$4M Sewer RIIB Revenue Bond 2012 6/2012	Adopted	Budgeted	
Principal 9/1	\$192,000	\$196,000	2.1%
Interest 9/1 & 3/1	\$64,962	\$60,334	-7.1%
Principal Foregiveness	\$-8,884	\$-9,069	2.1%
Total \$4M Sewer RIIB Revenue Bond 2012 6/2012:	\$248,078	\$247,265	-0.3%

\$3.37M Sewer RIIB Revenue Bond 2013 6/2013

Issued June 16, 2012.
Maturity date: September 1, 2033.



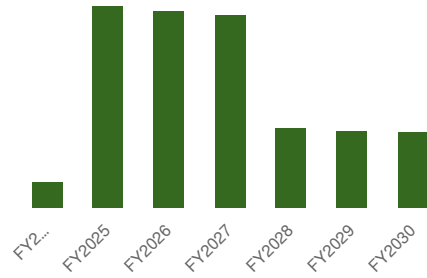
	FY2023	FY2024	% Change
\$3.37M Sewer RIIB Revenue Bond 2013 6/2013	Adopted	Budgeted	
Principal 9/1	\$168,450	\$168,450	0%
Interest 9/1 & 3/1	\$54,030	\$50,367	-6.8%
Total \$3.37M Sewer RIIB Revenue Bond 2013 6/2013:	\$222,480	\$218,817	-1.6%



\$6.618 School Energy RIIB Bond 12/22

Issued December 22, 2022.

Maturity date: September 1, 2042

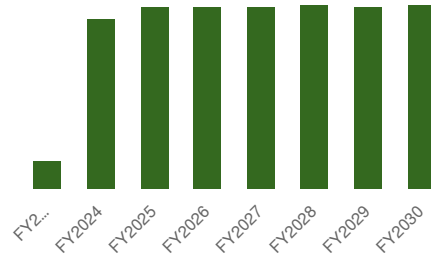


	FY2024	FY2030
\$6.618 School Energy RIIB Bond 12/22	Budgeted	Actual
Principal 9/1	\$0	\$415,000
Interest 9/1 & 3/1	\$169,467	\$61,281
Total \$6.618 School Energy RIIB Bond 12/22:	\$169,467	\$476,281

\$3.00M Water System Bonds 2022 12/22

Issued December 22, 2022.

Maturity date: September 1, 2034



	FY2023	FY2024	% Change
\$3.00M Water System Bonds 2022 12/22	Adopted	Budgeted	
Principal 9/1	\$0	\$105,925	0%
Interest 9/1 & 3/1	\$30,000	\$71,293	137.6%
Total \$3.00M Water System Bonds 2022 12/22:	\$30,000	\$177,218	490.7%



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

