



Board of Commissioners Special Meeting/Budget Workshop Agenda

Town of Swansboro

Tuesday, May 07, 2024

Board Members

John Davis, Mayor | William Justice, Mayor Pro Tem | Pat Turner, Commissioner
Jeffrey Conaway, Commissioner | Douglas Eckendorf, Commissioner | Joseph Brown, Commissioner

I. Call to Order/Opening Prayer/Pledge

II. Public Comment

Citizens have an opportunity to address the Board for no more than three minutes per speaker regarding items listed on the agenda. There is a second opportunity at the end of the agenda for the public to address the Board on items not listed on the agenda.

III. Adoption of Agenda and Consent Items

The Town Clerk respectfully submits to the Board, the Special Agenda for adoption.

V. Business Non-Consent

a. Discussion/direction on the FY 24/25 Budget

Presenters: Jon Barlow – Interim Town Manager, Sonia Johnson – Finance Director

A draft FY 24/25 Budget is prepared for discussion and further guidance. The Interim Town Manager and Finance Director have met with each department director to date in preparation of this draft. The Interim Town Manager reduced department requests and provided a “net zero” option.

Recommended Action: Provide further guidance on the FY 24/25 budget.

b. Discussion/direction on the Onslow County EMS Memorandum of Agreement

VI. Manager's Comments

VII. Board Comments

VIII. Adjournment



Board of Commissioners Special Meeting Agenda Item Submittal

Item To Be Considered: **Discussion/direction on the FY 24/25 Budget**

Board Meeting Date: **May 7, 2024**

Prepared By: **Jon Barlow – Interim Town Manager, Sonia Johnson – Finance Director**

Overview: A draft FY 24/25 Budget is prepared for discussion and further guidance. The Interim Town Manager and Finance Director have met with each department director to date in preparation of this draft. The Interim Town Manager reduced department requests and provided a “net zero” option.

Funded highlights include:

- 2% COLA
- New Personnel \$72,630 (Police Lieutenant & Police Officer (Grant Submitted))
- NC Orbit Retirement: Increase .75% basis points
- NCLM Property & Casualty 17.5% increase
- NCLM Workers Comp 10% increase
- NCLM Group Health Insurance increased 4%
- Capital Outlay \$570,000-Funded using Loan Proceeds

Major budget requests that were unfunded (to date):

- Recreation Coordinator-FT: \$57,534
- Recreation Assistant-PT: \$10,851
- Dock Attendants-PT (2): April 1st – November 23rd) \$20,884
- Firefighter II-FT: (3) January 2025-June 2025: \$105,852
- Capital Reserve: \$225,000 (Fire), \$16,000 (Police), \$102,500 Parks & Recreation

The current draft is balanced with \$688,000 appropriation from fund balance for items requested by the Board of Commissioners at the April 23rd meeting.

1. Sidewalks-\$500,000
2. Christmas Lights-\$20,000
3. Town Hall Digital Sign-\$18,000
4. Pickleball Court-\$150,000

Background Attachment(s): Draft FY 24/25 Budget with Options

Recommended Action: Provide further guidance on the FY 24/25 budget.

Action: _____

TOWN OF SWANSBORO
 "Preliminary Projections" Budget-FY 2024-2025

Item V - a.

		EXPENDITURES					
#	DEPARTMENT	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
400	NON-DEPARTMENTAL	532,300	471,463	571,580	571,047	535,996	506,920
411	GOVERNING BODY	28,309	23,579	43,476	44,017	41,358	24,683
412	ADMIN SERVICES	376,144	370,697	427,686	441,335	454,169	416,019
414	FINANCE	249,767	258,981	289,345	289,189	308,541	305,677
415	LEGAL	55,634	41,417	43,000	53,169	59,300	59,300
426	PUBLIC BUILDINGS	389,716	333,824	392,000	390,135	404,098	396,661
430	FIRE	737,551	975,418	1,350,563	1,362,564	2,869,385	1,914,227
435	PERMITTING	236,075	297,452	389,692	351,399	397,701	254,853
436	PLANNING	-	-	-	-	-	85,993
450	POLICE	1,031,623	936,855	1,256,250	1,148,772	1,611,838	1,309,989
451	STREETS-PUBLIC WORKS	190,355	286,421	562,648	562,226	687,493	1,230,878
452	STREETS-STATE AID	90,980	88,230	110,094	110,094	126,626	126,626
453	PARKS & RECREATION	315,630	334,026	357,132	347,415	521,572	484,922
454	CHURCH STEET DOCK/VISITOR CENTER	6,496	8,476	176,327	96,334	196,579	150,455
455	FESTIVALS & EVENTS	91,985	87,182	124,653	117,548	156,397	134,635
456	EMERGENCY MANAGEMENT	70,459	2,779	44,306	44,306	70,500	10,850
TOTAL GENERAL FUND EXPENDITURES		\$ 4,403,025	\$ 4,516,800	\$ 6,138,752	\$ 5,929,552	\$ 8,441,553	\$ 7,412,688
	EXCESS REVENUES OVER EXPENDITURES				\$ (228,514)	\$ (2,086,410)	\$ 0.00
ENTERPRISE FUNDS							
31	SOLID WASTE ENTERPRISE FUND	396,821	403,195	463,922	455,769	475,328	474,482
30	STORM WATER ENTERPRISE FUND	165,683	199,558	133,513	124,612	131,690	130,941
	TOTAL ENTERPRISE FUND EXPENDITURES	562,504	602,753	597,435	580,382	607,017	605,423
	TOTAL ANNUAL BUDGET	\$ 4,965,529	\$ 5,119,553	\$ 6,736,187	\$ 6,509,934	\$ 9,048,570	\$ 8,018,111

REVENUES							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-300-300100	TAXES-AD VALOREM - CURRENT F/Y	1,870,187	2,409,297	2,467,679	2,435,599	2,361,886	2,502,239
11-300-300110	TAXES-AD VALOREM - PRIOR YEARS	19,478	6,033	13,000	10,000	10,000	10,000
11-300-300120	TAXES-PENALTIES/INTEREST	5,688	7,422	5,000	3,500	3,500	3,500
11-310-310200	TAXES-SALES & USE TAX	1,298,345	1,404,828	1,350,000	1,350,000	1,200,000	1,350,000
11-300-310250	TAXES-OCCUPANCY	102,689	120,925	110,000	120,000	120,000	120,000
11-300-310260	TAXES-BEER & WINE	15,695	18,578	14,000	14,000	14,000	14,000
11-300-310270	TAXES-UTILITY FRANCHISE	235,150	244,780	230,000	230,000	230,000	235,000
11-450-320300	POLICE DONATIONS	1,000	4,180	1,500	1,000	3,500	3,500
11-430-320310	FIRE DONATIONS	50	1,100	300	45	-	-
11-453-320320	PARK DONATIONS	-	1,498	-	-	-	-
11-300-330400	SIDEWALK DEVELOPMENT FEE	12,550	163	-	-	-	-
11-450-330405	FEES/COURT FACILITIES	6,307	9,951	4,000	4,669	5,000	5,000
11-300-330410	TDA ADMINISTRATIVE FEE	9,185	6,975	9,410	9,410	9,410	9,410
11-454-330415	TOWN MARINA FEES	34,917	35,894	32,000	34,382	35,000	35,000
11-435-330420	PLANNING & ZONING FEES	-	-	-	7,724	8,000	8,000
11-435-330430	FEES-BLDG PERMITS,INSPECTIONS, PLANNING & ZONING	160,646	121,351	75,000	89,010	179,100	179,100
11-435-330440	HOMEOWNER'S RECOVERY FEES	820	390	500	340	500	500
11-300-330460	LEASES (Spectrum;106 Church St; 502 Church St; Community Room)	66,853	74,993	73,510	80,000	73,510	40,388
11-453-340306	CONCESSIONS	-	-	1,500	-	150	150
11-453-340500	RENTAL FEES-OTHER ROOMS	1,660	1,970	1,000	800	1,000	1,000
11-453-340501	RENTAL FEES - PARKS	6,180	7,268	5,500	5,500	7,000	7,000
11-453-340502	RENTAL FEES - RECREATION ROOMS	23,995	20,698	21,000	21,000	20,000	20,000
11-453-340503	REC PROGRAM/CONTRACT FEES	38,594	34,923	34,005	16,350	34,860	33,515
11-453-340504	RENTAL FEES-OLD TOWN HALL	150	-	-	-	-	-
11-453-340305	REC PROGRAM-INSTRUCTIONAL CONTRACTS	-	8,883	17,635	9,950	15,290	16,155
11-453-340506	REC PROGRAM-DOG PARK AND GYM ANNUAL MEMBERSHIP	-	2,820	1,500	2,175	3,200	3,200
11-300-350525	SOLID WASTE DISPOSAL TAX	2,756	3,019	2,203	2,203	2,500	2,500
11-300-355550	REFUNDS-GAS TAX	10,426	12,591	14,600	13,000	14,600	14,600
11-452-360600	STATE RD - POWELL BILL	108,171	110,084	110,084	126,626	126,626	126,626
11-430-365699	COUNTY FUNDING/3 CENT FIRE TAX	-	-	197,845	197,845	105,000	210,000
11-430-365700	COUNTY FUNDING/FIRE DEPT	174,087	177,037	183,133	183,133	190,997	236,947
11-300-365701	TAXES-ABC DISTRIBUTION	58,103	54,531	60,000	60,000	60,000	60,000
11-400-370800	INVESTMENT EARNINGS/GF	1,650	56,402	1,000	178,137	50,000	62,791
11-300-370801	EASEMENTS	-	10,000	-	-	-	-
11-300-370810	SALE OF FIXED ASSETS	14,277	-	-	-	-	-
11-300-370820	ONWASA-SATELLITE OFFICE PAYMENT	32,083	35,000	35,000	35,000	35,000	35,000
11-300-370830	MISCELLANEOUS INCOME	1,969	15,335	1,000	500	1,000	2,400
11-455-370843	PARADE	1,325	1,325	1,325	1,550	1,550	1,550
11-455-340845	FESTIVALS & EVENTS	75,520	82,394	45,000	45,761	78,650	78,800
11-450-370855	POLICE REIMBURSEMENT	2,350	934	-	3,780	2,000	2,000
11-450-370860	POLICE DRUG SUBSTANCE	-	212	-	-	-	-

LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-300-370870	LOAN PROCEEDS/GENERAL FUND	-	-	221,938	254,400	535,000	570,000
11-300-370880	INSURANCE PROCEEDS	-	13,475	33,875	37,084	-	-
11-450-380900	POLICE GRANTS	3,169	3,500	-	6,750	-	72,630
11-430-380910	FIRE GRANTS	-	11,847	56,649	56,649	742,614	532,850
11-300-380920	GRANT - WELLNESS/WORKERS' COMP(NCLM)	-	1,679	5,000	-	5,000	5,000
11-300-380927	GRANT-SWANSBORO TDA-Festivals	-	6,500	36,500	6,500	36,500	36,500
11-300-380930	GRANTS-VARIOUS-Festivals	171,375	172,495	40,500	40,500	10,000	65,837
11-300-390950	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
11-300-390951	TRANSFER FROM CAPITAL RESERVE	60,000	36,000	6,166	6,166	23,200	12,000
11-300-390952	TRANSFER FROM PARK & REC RESERVE	-	-	-	-	-	-
11-300-399990	FUND BAL-POWELL BILL	-	-	-	-	-	-
11-300-399991	GF FUND BALANCE APPROPRIATED	-	-	618,895	-	-	688,000
	TOTAL GENERAL FUND REVENUES	\$ 4,627,401	\$ 5,349,278	\$ 6,138,752	\$ 5,701,038	\$ 6,355,143	\$ 7,412,688
	ENTERPRISE FUNDS REVENUES						
	SOLID WASTE						
	USER FEES	455,102	469,069	463,922	455,769	475,328	474,482
	TRANSFER FROM GENERAL FUND	1,446	-	-	220	-	-
	APPROPRIATED FUND BALANCE	-	-	-	-	-	-
	TOTAL:SOLID WASTE	\$ 456,548	\$ 469,069	\$ 463,922	\$ 455,989	\$ 475,328	\$ 474,482
	STORMWATER						
	USER FEES	150,813	156,725	128,098	119,531	126,828	126,080
	NCDOT-MOWING CONTRACT/STREET MAINTENANCE	5,555	5,716	5,415	4,861	4,861	4,861
	GRANTS-VARIOUS	4,480	35,794	-	-	-	-
	GRANTS-NC DEPARTMENT ENVIRONMENTAL QUALITY	-	45,000	-	-	-	-
	TRANSFER FROM GENERAL FUND	68,708	2,228	-	220	-	-
	APPROPRIATED FUND BALANCE	-	-	-	-	-	-
	TOTAL:STORMWATER	\$ 229,555	\$ 245,462	\$ 133,513	\$ 124,612	\$ 131,690	\$ 130,941
	TOTAL REVENUES FOR ENTERPRISE FUNDS	\$ 686,103	\$ 714,531	\$ 597,435	\$ 580,602	\$ 607,017	\$ 605,423
	TOTAL REVENUES	\$ 5,313,504	\$ 6,063,809	\$ 6,736,187	\$ 6,281,639	\$ 6,962,160	\$ 8,018,111

		NON-DEPARTMENTAL					
LINE ITEM	DESCRIPTION	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
		ACTUAL	ACTUAL	BUDGETED	PROJECTED FEBRUARY 29, 2024	DEPT. REQUEST	MGR. RECOMMENDATION
11-400-501815	FEES-OTHER	740	159	1,200	1,592	1,600	1,600
11-400-501850	EMPLOYEE RELATIONS	3,830	5,496	5,000	5,000	5,000	5,000
11-400-501950	SERVICES-SOFTWARE SUPPORT	66,442	59,268	50,352	50,352	38,392	38,392
11-400-501960	SERVICES-I.T MAINTENANCE	67,068	73,878	80,000	80,300	110,375	110,375
11-400-502010	SUPPLIES-DEPARTMENT	-	-	-	-	-	-
11-400-502500	SUPPLIES-FUEL	-	-	-	-	-	-
11-400-502850	UNEMPLOYMENT INSURANCE	3,121	1,833	3,000	1,475	2,000	2,000
11-400-502990	MEDCOST-(HRA)	3,559	2,102	9,532	1,730	10,698	9,913
11-400-503210	TELEPHONE (TOWN HALL)	2,805	8,329	10,000	8,500	9,474	9,474
11-400-503250	POSTAGE	2,968	963	4,800	3,000	3,000	3,000
11-400-503315	SPECTRUM	6,180	6,180	13,180	6,100	9,600	9,600
11-400-503520	R/M EQUIPMENT	1,243	933	2,000	1,350	1,350	1,350
11-400-503530	R/M VEHICLES	-	59		-	-	-
11-400-503910	ADS/NOTICES	-		1,000	600	600	600
11-400-504540	INS-LIABILITY/PROPERTY	95,071	102,752	114,270	128,969	116,017	128,728
11-400-504560	INSURANCE-WORKMAN'S COMP	44,240	44,540	39,086	43,918	48,310	43,918
11-400-505001	NON-CAPITAL OUTLAY	319	1,660		-	36,611	-
11-400-507900	LEASE PYMT/ - COPIERS/LOAN REPAYMENT-SOFTWARE	36,743	27,262	29,570	29,570	26,570	26,570
11-400-709930	TRANSFER-SWANSBORO TDA	101,269	120,821	106,700	106,700	116,400	116,400
11-400-709950	TRANSFER-CAPITAL RESERVE	12,550	-	-	-	-	-
11-400-709952	TRANSFER TO OTHER FUNDS	84,154	15,228	101,890	101,890	-	-
DEPARTMENT TOTAL		532,300	471,463	571,580	571,047	535,996	506,920
Advance Office-Copiers-Town Hall/Visitor Center							
Software Debt Service							

GOVERNING BODY							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-411-501700	SALARIES-ELECTED OFFICIAL	9,117	9,338	9,732	9,732	9,033	8,910
11-411-501810	FICA	697	714	744	744	691	682
11-411-501930	SERVICES-PROFESSIONAL	-	1,165	-	-	-	-
11-411-502010	SUPPLIES - DEPARTMENT	1,676	2,234	2,000	2,000	3,000	2,000
11-411-500211	COMMUNITY RELATIONS	-	-	1,400	1,400	1,400	1,400
11-411-503100	TRAVEL/CONFERENCE/TRAIN	3,910	1,219	4,000	4,000	13,270	-
11-411-503125	SUBSISTENCE	1,087	558	600	1,141	2,264	1,141
11-411-503910	ADS/NOTICES	268	851	500	500	500	500
11-411-504140	EXPENSE-RECORDATIONS	103	-	500	500	700	700
11-411-505001	NON-CAPITAL OUTLAY	-	-	6,000	6,000	-	-
11-411-506900	CONTRIBUTIONS-AGENCIES	4,250	7,500	10,000	10,000	10,500	9,350
11-411-506920	EXPENSE-ELECTION	7,201		8,000	8,000	-	-
DEPARTMENT TOTAL		\$ 28,309	\$ 23,579	\$ 43,476	\$ 44,017	\$ 41,358	\$ 24,683
Mayor							
5 Commissioners							

ADMINISTRATIVE SERVICES							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-412-501210	SALARIES-FULL TIME	237,244	232,163	266,555	224,035	291,411	284,139
11-412-501220	SALARIES-OVERTIME	-	-	-	-	-	-
11-412-501230	SALARIES-PART TIME	1,101	-	-	68,028	-	-
11-412-501231	LONGEVITY	1,413	1,494	1,619	1,569	1,031	956
11-412-501300	RETIREE STIPEND	-	-	-	-	-	6,671
11-412-501232	CELL PHONE STIPEND	2,029	1,850	1,800	1,526	1,800	600
11-412-501234	AUTO ALLOWANCE	3,068	3,600	3,600	3,977	3,600	-
11-412-501235	LIVING EXPENSES	-	-	-	6,900	-	12,000
11-412-501810	FICA	17,903	17,476	20,852	23,412	22,785	22,366
11-412-501815	FEES-OTHER	-	-	-	-	-	-
11-412-501820	RETIREMENT	33,733	34,340	41,276	33,829	48,692	47,468
11-412-501830	INSURANCE - GROUP	29,384	25,401	35,704	24,479	30,080	22,670
11-412-501930	SERVICES-PROFESSIONAL	23,166	20,203	3,000	3,000	3,000	-
11-412-501940	SERVICES-PLANNING CONSULTA	-	13,184	10,000	10,000	10,000	-
11-412-501950	SERVICES-SOFTWARE SUPPORT	-	-	4,800	4,800	5,900	5,900
11-412-501990	SERVICES-OTHER	11,933	5,249	9,525	9,525	12,620	1,595
11-412-502010	SUPPLIES-DEPARTMENT	895	1,412	1,500	1,500	2,500	1,500
11-412-503100	TRAVEL/CONFERENCE/TRAINING	5,147	4,200	16,655	14,155	10,057	-
11-412-503150	TRANSPORTATION EXPENSE	-	762	-	-	-	-
11-412-503125	SUBSISTENCE	409	-	900	900	940	900
11-412-503910	ADS/NOTICES	866	415	-	-	500	-
11-412-504910	DUES/PROF SUBSCRIPTIONS	6,460	7,741	9,400	9,400	8,953	8,953
11-412-505001	NON-CAPITAL OUTLAY	1,394	1,209	-	-	-	-
11-412-506000	BOARD EXPENSES	-	-	500	300	300	300
11-412-605000	CAPITAL OUTLAY	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ 376,144	\$ 370,697	\$ 427,686	\$ 441,335	\$ 454,169	\$ 416,019
Town Manager-100%							
Town Clerk-100%							
Deputy Clerk/Project Coordinator-75%							
Admin Services Representative-75%							

FINANCE							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-414-501210	SALARIES-FULL TIME	144,587	150,141	164,617	163,761	173,149	172,990
11-414-501231	LONGEVITY	750	750	825	825	900	900
11-414-501232	CELL PHONE STIPEND	600	650	600	600	600	600
11-414-501810	FICA	10,395	11,059	12,555	12,430	13,361	13,348
11-414-501815	FEES OTHER	1,524	1,684	4,500	5,108	4,500	7,500
11-414-501820	RETIREMENT	19,914	19,827	26,305	23,540	28,979	28,953
11-414-501830	INSURANCE-GROUP	17,092	17,420	18,133	18,228	18,743	18,576
11-414-501910	SERVICES-AUDITOR	12,500	12,500	13,500	13,500	15,500	15,500
11-414-501930	SERVICES -PROFESSIONAL	6,166	5,375	4,500	4,500	4,500	4,500
11-414-501950	SERVICES-SOFTWARE SUPPORT	7,051	-	-	-	-	-
11-414-501990	SERVICES - OTHER	-	3,702	-	-	-	-
11-414-502010	SUPPLIES-DEPARTMENT	1,318	1,575	2,500	2,500	2,500	2,500
11-414-502600	SUPPLIES-OFFICE	2,372	2,590	4,500	4,500	4,500	4,500
11-414-503100	TRAVEL/CONFERENCE/TRAINING	1,088	2,125	4,500	4,500	5,500	-
11-414-503150	TRANSPORTATION EXPENSE	31	-	-	-	-	-
11-414-504540	INSURANCE-PROPERTY & LIABILITY	-	-	-	-	-	-
11-414-504910	DUES/PROF SUBSCRIPTIONS	265	160	310	310	310	310
11-414-505001	NON-CAPITALIZED OUTLAY	1,600	474	-	-	-	-
11-414-506910	EXPENSE-TAX COLLECTION	22,515	28,951	32,000	34,887	35,500	35,500
11-414-509950	TRANSFER-CAPITAL RESERVE FUND	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ 249,767	\$ 258,981	\$ 289,345	\$ 289,189	\$ 308,541	\$ 305,677
Finance Director							
Finance Technician							
Finance Clerk							

LEGAL							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-415-501920	Services-Legal General	27,005	31,031	30,000	34,324	54,300	54,300
11-415-501924	Services-Legal Special Meetings	-	-	1,000	1,000	3,000	3,000
11-415-501926	Services-Legal-Loans/Grants/Property	-	-	2,000	2,000	2,000	2,000
11-415-501927	Services-Legal Litigation	28,629	10,386	10,000	15,845	-	-
11-415-506930	Contingency	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ 55,634	\$ 41,417	\$ 43,000	\$ 53,169	\$ 59,300	\$ 59,300

PUBLIC BUILDINGS							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-426-501210	SALARIES-FULL TIME	44,017	58,428	74,764	70,873	76,024	76,873
11-426-501220	SALARIES-OVERTIME	-	24	-	27	-	-
11-426-501231	LONGEVITY	150	313	313	69	206	206
11-426-501232	CELL PHONE STIPEND	325	650	600	600	600	600
11-426-501810	FICA	3,397	4,544	5,718	5,480	5,878	5,942
11-426-501820	RETIREMENT	4,903	7,196	11,937	9,202	12,692	12,834
11-426-501830	INSURANCE-GROUP	7,671	10,274	13,378	10,757	13,762	13,762
11-426-501930	SERVICES-PROFESSIONAL	35,912	36,303	44,375	44,375	46,594	44,375
11-426-501990	SERVICES-OTHER	797	-	-	-	-	-
11-426-502010	SUPPLIES-DEPARTMENT	926	3,094	1,600	1,901	1,600	1,600
11-426-502120	UNIFORMS	1,423	-	1,100	1,100	1,123	1,200
11-426-502130	JANITORIAL SUPPLIES	6,806	7,443	6,000	6,000	7,000	7,000
11-426-502500	SUPPLIES-GAS/OIL	2,444	3,301	3,500	3,500	3,500	3,500
11-426-503100	TRAVEL/CONFERENCE/TRAINING	-	-	1,000	1,000	500	-
11-426-503310	UTILITIES	56,157	54,471	58,000	65,592	60,900	60,900
11-426-503315	SPECTRUM	864	1,139	1,200	1,467	-	-
11-426-503520	R/M EQUIPMENT	535	765	1,500	643	500	400
11-426-503530	R/M VEHICLES	927	465	2,000	1,300	500	1,000
11-426-503540	R/M-BUILDING/GROUNDS	3,127	709	2,000	2,000	2,500	2,500
11-426-503542	R/M-TOWN HALL	2,546	1,373	12,000	12,000	17,000	3,000
11-426-503543	R/M-VISITOR CENTER	13,774	858	-	21	-	-
11-426-503544	R/M-CIGAR SHOP	687	48	500	500	500	250
11-426-503545	R/M-OLD TOWN HALL	525	2,029	4,000	4,000	4,000	2,000
11-426-503546	R/M-PSB	6,684	2,119	2,000	5,751	3,000	2,000
11-426-503547	R/M-PUBLIC WORKS OFFICE	520	1,677	2,000	386	1,000	1,000
11-426-503548	R/M-PARKS & RECREATION	2,820	2,438	3,000	2,077	14,000	7,000
11-426-505001	NON-CAPITALIZED OUTLAY	835	2,874	1,500	1,500	1,500	1,500
11-426-507900	LOAN REPAYMENT - LAND/BLDGS	143,343	131,292	132,315	132,315	129,219	129,219
11-426-605000	CAPITAL OUTLAY	47,603	-	5,700	5,700	-	18,000
DEPARTMENT TOTAL		\$ 389,716	\$ 333,824	\$ 392,000	\$ 390,135	\$ 404,098	\$ 396,661
	Public Works Director-25%						
	Maintenance Tech-100%						
	Maintenance Tech-50%						
	Loan Repayment						
	Town Hall Annex-\$72,862.57						
	Public Safety Building-\$41,032						
	Town Hall Generator-\$15,324						

		FIRE					
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
LINE ITEM	DESCRIPTION						
11-430-501210	SALARIES-FULL TIME	288,903	466,446	588,030	581,980	740,759	615,128
11-430-501220	SALARIES-OVERTIME	10,850	12,081	64,823	53,382	85,305	78,000
11-430-501230	SALARIES-PART TIME	135,861	43,969	52,926	91,000	144,760	36,000
11-430-501231	LONGEVITY	4,150	3,150	4,013	4,700	10,000	5,131
11-430-501232	CELL PHONE STIPEND	550	450	600	-	-	-
11-430-501710	RECRUITMENT/RETENTION	5,509	6,342	5,000	7,502	15,000	5,100
11-430-501810	FICA	34,000	40,532	54,727	56,500	76,181	56,400
11-430-501815	FEES OTHER	76	-	-	-	-	-
11-430-501820	RETIREMENT	36,093	55,958	104,971	105,788	139,205	116,260
11-430-501830	INSURANCE-GROUP	53,487	56,159	100,112	91,086	148,200	88,981
11-430-501930	SERVICES-PROFESSIONAL	1,506	255	-	3,500	-	-
11-430-501950	SERVIVCES-SOFTWARE SUPPORT	2,995	9,315	3,500	3,500	11,000	11,000
11-430-501990	SERVICES-OTHER	668	1,628	-	761	-	-
11-430-502010	SUPPLIES-DEPARTMENT	2,451	3,644	3,500	3,500	8,000	4,000
11-430-502014	EMS-SUPPLIES	2,278	3,421	4,000	1,576	4,000	2,500
11-430-502015	FIRE PREVENTION	662	1,990	1,800	2,000	6,000	2,600
11-430-502120	UNIFORMS	3,066	3,932	8,824	5,500	15,000	3,800
11-430-502350	MEDICAL EXAMS	1,400	1,760	-	-	-	-
11-430-502500	SUPPLIES-GAS/OIL	13,661	13,968	15,000	15,000	25,000	20,000
11-430-503100	TRAVEL/CONF/TRAINING	751	1,487	9,024	8,200	16,000	6,700
11-430-503125	SUBSISTENCE	276	115	500	500	500	500
11-430-503210	TELEPHONE	2,907	2,712	3,000	3,000	5,600	5,600
11-430-503315	SPECTRUM	90	142	246	246	400	400
11-430-503520	R/M EQUIPMENT	7,940	3,558	11,000	7,300	20,000	8,900
11-430-503530	R/M VEHICLES	17,630	10,146	20,000	27,250	35,000	13,500
11-430-503540	R/M BUILDINGS	-	-	1,500	-	-	-
11-430-504540	VFIS PROPERTY & LIABILTY	-	-	-	-	26,000	24,262
11-430-504910	DUES/PROF SUBSCRIPTIONS	1,907	3,233	4,500	2,500	6,200	2,900
11-430-605000	CAPITAL OUTLAY	5,735	-	-	-	135,000	120,000
11-430-505001	NON-CAPITALIZED OUTLAY	14,132	22,301	26,558	20,332	65,000	24,500
11-430-507900	LOAN REPAYMENTS	88,018	93,723	92,881	92,881	92,510	103,065
11-430-507922	GRANT - EQUIPMENT	-	-	60,149	63,700	559,000	559,000
11-430-ESTABLISH	GRANTS -PERSONNEL	-	-	-	-	209,765	-
11-430-ESTABLISH	GRANTS-RELATED EQUIPMENT/SUPPLIES	-	-	-	-	45,000	-
11-430-605000	CAPITAL RESERVE	-	113,000	109,380	109,380	225,000	-
DEPARTMENT TOTAL		\$ 737,551	\$ 975,418	\$ 1,350,563	\$ 1,362,564	\$ 2,869,385	\$ 1,914,227
Personnel	Fire Chief-100%	CIP Funds (FY 24/25)	Engine 17 (1705) \$75,000		Loan Repayment		
	2 Assistant Fire Chief-100%		Squad 17 (1703)- \$75,000			Sleeping Quarters-\$26,822.50	
	1-Captain-75%		Truck 17 (1717)- \$75,000			Fire Truck-\$47,512.03	
	2- Captain-100%		Car 1 (1700)			Ladder Truck-\$11,861.37	
	(2) Engineer		Car 2 (1701)			Fire Chief Vehicle 6310.59	
	(4) Firefighter II		Car 3 (1702)				
			Utility 17 (1709)				
			Marine 17 (1718)				

PERMITTING							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-435-501210	SALARIES-FULL TIME	157,681	184,673	236,576	223,591	277,341	181,137
11-435-501220	SALARIES-OVERTIME	368	-	-	47	-	-
11-435-501230	SALARIES-PART TIME	9,304	28,377	44,998	39,738	-	-
11-435-501231	LONGEVITY	863	831	981	706	1,038	588
11-435-501232	CELL PHONE STIPEND	1,050	1,000	1,200	1,200	1,200	900
11-435-501810	FICA	12,597	16,161	21,613	20,294	21,388	13,971
11-435-501815	FEES-OTHER	-	177	-	-	-	-
11-435-501820	RETIREMENT	22,198	26,666	37,772	32,414	46,350	30,257
11-435-501830	GROUP INSURANCE	27,034	28,546	38,067	25,773	38,138	19,666
11-435-501930	SERVICES-PROFESSIONAL	-	4,223	-	-	-	-
11-435-501940	SERVICES-PLANNING CONSULTANT	-	-	-	-	-	-
11-435-501990	SERVICES-OTHER	250	360	500	500	1,000	-
11-435-502010	SUPPLIES-DEPARTMENT	955	271	500	500	1,000	1,800
11-435-502120	UNIFORMS	194	469	500	500	500	500
11-435-502500	SUPPLIES-GAS/OIL	37	-	600	-	600	4,000
11-435-503100	TRAVEL/CONFERENCE/TRAINING	2,024	3,479	4,900	4,900	7,111	-
11-435-503150	TRANSPORTATION EXPENSE	-	110	100	100	100	100
11-435-503210	TELEPHONE	704	342	-	-	-	-
11-435-503530	R/M-VEHICLES	60	-	250	-	-	-
11-435-504910	DUES/PROF SUBSCRIPTIONS	-	173	635	635	735	735
11-435-505001	NON-CAPITAL OUTLAY	-	1,209	-	-	-	-
11-435-506990	HOMEOWNERS RECOVERY FUND	756	387	500	500	1,200	1,200
DEPARTMENT TOTAL		\$ 236,075	\$ 297,452	\$ 389,692	\$ 351,399	\$ 397,701	\$ 254,853
Permit Clerk-100%							
Chief Building Inspector/Code Enforcement Officer 100%							
Building Inspector-50%							
Deputy Clerk/Project Coordinator-25%							
Admin Services Representative-25%							
Fire Chief-25%							

TOWN OF SWANSBORO
 "Preliminary Projections" Budget-FY 2024-2025

Item V - a.

		PLANNING					
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-436-501210	SALARIES-FULL TIME	-	-	-	-	-	61,149
11-436-501220	SALARIES-OVERTIME	-	-	-	-	-	-
11-436-501230	SALARIES-PART TIME	-	-	-	-	-	-
11-436-501231	LONGEVITY	-	-	-	-	-	175
11-436-501232	CELL PHONE STIPEND	-	-	-	-	-	600
11-436-501810	FICA	-	-	-	-	-	4,737
11-436-501815	FEES-OTHER	-	-	-	-	-	-
11-436-501820	RETIREMENT	-	-	-	-	-	10,210
11-436-501830	GROUP INSURANCE	-	-	-	-	-	9,122
11-436-501930	SERVICES-PROFESSIONAL	-	-	-	-	-	-
11-436-501940	SERVICES-PLANNING CONSULTANT	-	-	-	-	-	-
11-436-501990	SERVICES-OTHER	-	-	-	-	-	-
11-436-502010	SUPPLIES-DEPARTMENT	-	-	-	-	-	-
11-436-502120	UNIFORMS	-	-	-	-	-	-
11-436-502500	SUPPLIES-GAS/OIL	-	-	-	-	-	-
11-436-503100	TRAVEL/CONFERENCE/TRAINING	-	-	-	-	-	-
11-436-503150	TRANSPORTATION EXPENSE	-	-	-	-	-	-
11-436-503210	TELEPHONE	-	-	-	-	-	-
11-436-503530	R/M-VEHICLES	-	-	-	-	-	-
11-436-504910	DUES/PROF SUBSCRIPTIONS	-	-	-	-	-	-
11-436-505001	NON-CAPITAL OUTLAY	-	-	-	-	-	-
11-436-506990	HOMEOWNERS RECOVERY FUND	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,993
Town Planner-100%							

		POLICE					
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-450-501210	SALARIES-FULL TIME	645,404	512,321	721,184	672,732	877,230	770,342
11-450-501220	SALARIES-OVERTIME	18,974	57,867	48,070	31,031	48,070	30,000
11-450-501230	SALARIES-PART TIME	-	-	-	-	-	-
11-450-501231	LONGEVITY	3,525	2,600	3,725	2,325	3,600	3,450
11-450-501300	SEPARATION ALLOW (Parrish)	7,762	5,796	6,354	6,354	6,671	6,671
11-450-501810	FICA	49,361	43,080	59,466	54,502	71,571	62,000
11-450-501815	FEES-OTHER	328	-	-	-	-	-
11-450-501820	RETIREMENT	112,727	101,124	145,870	129,679	184,651	165,602
11-450-501830	INSURANCE-GROUP	98,441	75,044	115,401	93,688	146,330	126,894
11-450-501850	EMPLOYEE RELATIONS	-	-	-	-	-	500
11-450-501930	SERVICES-PROFESSIONAL	-	45	-	-	-	-
11-450-501950	SERVICES-SOFTWARE SUPPORT	3,366	3,399	3,400	3,399	3,467	3,467
11-450-501990	SERVICES-OTHER	2,352	3,378	2,612	4,315	2,802	2,802
11-450-502010	SUPPLIES-DEPARTMENT	4,153	1,502	6,000	2,179	10,000	5,000
11-450-502011	SHOP WITH THE COP	-	-	-	-	2,000	2,000
11-450-502030	PUBLIC RELATIONS	-	1,807	1,000	429	1,000	1,000
11-450-502120	UNIFORMS	289	7,222	3,000	3,000	6,000	3,000
11-450-502350	MEDICAL EXAMS	-	1,545	1,545	3,189	1,845	1,845
11-450-502500	SUPPLIES-GAS/OIL	43,867	38,392	40,000	46,396	65,000	50,000
11-450-503100	TRAVEL/CONF/TRAINING	-	121	2,400	2,400	6,700	-
11-450-503125	SUBSISTENCE	-	20	500	301	650	650
11-450-503210	TELEPHONE	4,377	4,066	4,500	2,208	4,500	4,500
11-450-503520	R/M EQUIPMENT	589	454	2,000	2,083	4,000	3,000
11-450-503530	R/M VEHICLES	20,753	16,279	12,000	11,340	35,000	13,000
11-450-504910	DUES/PROF SUBSCRIPTIONS	40	45	175	175	175	175
11-450-505001	NON-CAPITALIZED OUTLAY	296	3,901	18,840	18,840	60,485	-
11-450-507900	LOAN REPAYMENTS	15,017	4,091	4,208	4,208	4,091	4,091
11-450-507922	GRANT - EQUIPMENT	-	-	-	-	-	-
11-450-605000	CAPITAL OUTLAY	-	37,556	46,000	46,000	50,000	50,000
11-450-709950	CAPITAL RESERVE	-	15,200	8,000	8,000	16,000	-
DEPARTMENT TOTAL		\$ 1,031,623	\$ 936,855	\$ 1,256,251	\$ 1,148,772	\$ 1,611,838	\$ 1,309,989
13 Officers							
1 Admin Assistant							
Proposed: 1-Lieutenant & 1 Police Officers	Loan Repayment-Detective Vehicle						

PUBLIC WORKS-STREETS							
LINE ITEM	DESCRIPTION	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
		ACTUAL	ACTUAL	BUDGETED	PROJECTED FEBRUARY 29, 2024	DEPT. REQUEST	MGR. RECOMMENDATION
11-451-501210	SALARIES-FULL TIME	57,063	149,107	129,355	129,355	132,270	151,346
11-451-501220	SALARIES-OVERTIME	-	475	-	95	-	-
11-451-501231	LONGEVITY	263	550	425	363	575	700
11-451-501232	CELL PHONE STIPEND	463	925	988	988	1,050	1,350
11-451-501810	FICA	4,411	11,581	9,875	10,006	10,243	11,735
11-451-501815	FEES-OTHER	416	-	-	-	-	-
11-451-501820	RETIREMENT	7,133	18,917	19,686	16,699	22,119	25,316
11-451-501830	INSURANCE-GROUP	10,047	25,675	22,239	22,239	23,821	23,916
11-451-501930	SERVICES-PROFESSIONAL	-	38	-	-	-	-
11-451-501990	SERVICES-OTHER	-	31	-	-	-	-
11-451-502010	SUPPLIES-DEPARTMENT	1,010	843	500	400	1,000	500
11-451-502120	UNIFORMS	629	-	1,100	1,100	1,789	1,789
11-451-502500	SUPPLIES-GAS/OIL	3,478	3,103	3,400	3,400	3,400	3,000
11-451-503100	TRAVEL/CONFERENCE/TRAINING	-	-	500	500	1,000	-
11-451-503125	SUBSISTENCE	-	275	949	949	-	1,000
11-451-503210	TELEPHONE	248	345	-	-	-	-
11-451-503311	STREET LIGHTS	45,982	49,318	52,000	55,000	55,000	60,000
11-451-503520	R/M EQUIPMENT	1,923	1,949	1,500	1,500	1,500	1,000
11-451-503530	R/M VEHICLES	-	887	2,000	3,000	2,000	1,000
11-451-503540	R/M BUILDING/GROUNDS	-	-	-	-	-	-
11-451-503541	R/M STREETS	1,838	694	1,000	1,000	2,000	1,000
11-451-503550	R/M TRAFFIC SIGNS	8,788	1,718	3,382	3,382	4,000	3,000
11-451-504910	DUES/PROFESSIONAL SUBSCRIP	40	-	-	-	-	-
11-451-505001	NON-CAPITALIZED OUTLAY	13,220	7,555	10,000	8,500	3,500	22,000
11-451-505002	SIDEWALKS CONSTRUCTION/MAINTENANCE	648	-	-	-	-	500,000
11-451-507900	LOAN REPAYMENTS	12,309	-	-	-	22,227	22,227
11-451-605000	CAPITAL OUTLAY	20,446	12,438	253,750	253,750	400,000	400,000
11-451-709950	CAPITAL RESERVE-SIDEWALKS	-	-	50,000	50,000	-	-
DEPARTMENT TOTAL		\$ 190,355	\$ 286,421	\$ 562,648	\$ 562,226	\$ 687,493	\$ 1,230,878
Public Works Director-50%							
Maintenance Tech-100% (2)							
Maintenance Tech-50%							
Maintenance Tech-50%							
Maintenance Tech-50%							
Debt Service: Dump Truck							

PARKS & RECREATION							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-453-501210	SALARIES FULL TIME	133,489	133,794	152,546	145,000	198,291	154,577
11-453-501220	SALARIES OVERTIME	7	3,934	500	1,486	500	500
11-453-501230	SALARIES PART TIME	42,230	53,674	50,000	47,124	27,157	40,120
11-453-501231	LONGEVITY	1,850	2,175	2,150	1,825	2,650	2,500
11-453-501232	CELL PHONE STIPEND	1,200	1,050	1,200	900	1,500	1,500
11-453-501810	FICA	13,580	14,800	15,224	15,020	17,602	15,239
11-453-501815	FEES OTHER	2,927	2,967	1,500	1,500	1,500	1,500
11-453-501816	MERCHANT FEES	(2,775)	(2,911)	-	(1,961)	-	-
11-453-501820	RETIREMENT	16,485	19,548	24,378	19,908	33,540	26,237
11-453-501830	INSURANCE-GROUP	8,666	8,406	9,223	15,882	27,854	18,719
11-453-501930	PROFESSIONAL SERVICES	30,042	2,129	3,750	4,500	4,750	3,750
11-453-501950	SERVICES-SOFTWARE SUPPORT	4,100	3,400	3,400	3,800	3,800	3,800
11-453-501990	SERVICES-OTHER	137	150	-	210	500	300
11-453-502009	SUPPLIES-PROGRAMMING	2,618	3,251	2,500	3,114	4,588	4,500
11-453-502010	SUPPLIES-DEPARTMENT	1,866	2,131	3,630	3,614	3,550	2,780
11-453-502023	CLASS INSTRUCTORS	4,801	10,542	14,935	15,373	14,385	13,000
11-453-502024	CONTRACT SERVICES	2,200	1,611	2,150	2,150	2,700	2,700
11-453-502025	CAMP/PROGRAM ACTIVITIES	3,216	4,949	6,000	5,928	7,450	6,500
11-453-502026	RENTALS	-	508	600	-	600	600
11-453-502027	GROCERIES/FOOD CATERING	740	871	2,000	1,950	200	-
11-453-502028	SPECIAL EVENTS	1,935	3,339	4,000	6,114	7,850	7,600
11-453-502029	PUBLIC PERFORMANCES	-	-	1,500	1,500	1,500	-
11-453-502031	REC CONCESSIONS	-	-	-	300	575	-
11-453-502120	UNIFORMS	718	65	850	850	1,728	1,500
11-453-502500	SUPPLIES-GAS/OIL	1,518	1,654	2,500	2,170	1,730	1,750
11-453-503100	TRAVEL/CONFERENCE/TRAINING	1,914	2,686	3,200	3,143	4,075	-
11-453-503125	SUBSISTENCE	-	-	-	-	-	200
11-453-503150	TRANSPORTATION EXPENSE	1,070	287	500	500	536	500
11-453-503210	TELEPHONE	-	76	-	-	540	-
11-453-503315	SPECTRUM	1,430	1,333	1,320	1,358	1,368	1,368
11-453-503520	R/M EQUIPMENT	1,079	1,023	1,300	1,252	1,340	1,100
11-453-503521	R/M-SPLASH PAD	3,753	5,279	5,375	5,375	4,800	4,300
11-453-503522	PLAYGROUND EQUIPMENT	6,287	3,052	4,500	4,501	4,000	3,000
11-453-503523	R/M-DOCKS	-	5,703	4,000	3,000	-	-
11-453-503530	R/M VEHICLES	1,844	1,598	4,000	1,018	1,960	1,800
11-453-503540	R/M - GROUNDS	7,595	12,250	10,300	10,026	8,950	8,950
11-453-503543	VISITOR'S CENTER	-	3	-	-	-	-
11-453-503551	SIGNS	85	100	250	150	250	250
11-453-503910	ADS/NOTICES	545	80	450	450	4,400	1,500
11-453-504910	DUES-SUBSCRIPTIONS	1,808	1,933	2,000	2,233	2,282	2,282
11-453-505001	NON-CAPITALIZED OUTLAY	16,669	16,585	8,900	9,653	10,270	-
11-453-605000	CAPITAL OUTLAY	-	-	-	-	7,800	150,000
11-453-709950	CAPITAL RESERVE	-	10,000	6,500	6,500	102,500	-
DEPARTMENT TOTAL		\$ 315,630	\$ 334,026	\$ 357,132	\$ 347,415	\$ 521,572	\$ 484,922
Parks & Recreation Director							
Public Works:Crew Leader							
Recreation Program & Event Manager							

POWELL BILL-STREETS							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-452-501210	SALARIES-FULL TIME	3,954	3,057	3,394	3,394	3,499	3,452
11-452-501231	LONGEVITY	18	13	14	14	10	10
11-452-501232	CELL PHONE STIPEND	28	30	30	30	30	30
11-452-501810	FICA	305	235	261	261	271	267
11-452-501820	RETIREMENT	540	372	541	542	584	576
11-452-501830	INSURANCE-GROUP	342	23	20	20	24	24
11-452-501930	SERVICES-PROFESSIONAL	900	400	900	900	900	900
11-452-502010	SUPPLIES-DEPARTMENT	-	-	1,000	1,000	1,000	1,000
11-452-502500	SUPPLIES-GAS/OIL	1,157	891	1,000	1,000	500	500
11-452-503520	R/M EQUIPMENT	858	78	1,000	1,000	1,000	1,000
11-452-503530	R/M VEHICLES	762	-	1,000	1,000	1,000	1,000
11-452-503541	R/M STREETS	60,166	81,732	97,934	97,934	80,043	80,102
11-452-505001	NON-CAPITALIZED OUTLAY	20,446	1,400	3,000	3,000	1,500	1,500
11-452-505002	SIDEWALKS	-	-	-	-	-	-
11-452-507900	LOAN REPAYMENT	1,505	-	-	-	36,264	36,264
DEPARTMENT TOTAL		\$ 90,980	\$ 88,230	\$ 110,094	\$ 110,094	\$ 126,626	\$ 126,626
Public Works Director-5%							
Debt Service: Cab Tractor							

EMERGENCY MANAGEMENT							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2023-24 MGR. RECOMMENDATION
11-456-501230	SALARIES -PART-TIME	-	-	6,000	6,000	8,500	-
11-456-501220	SALARIES -OVERTIME	-	-	-	-	-	-
11-456-501930	SERVICES-PROFESSIONAL	32,125	-	5,285	5,285	-	-
11-456-501990	SERVICES-OTHER	-	1,125	1,000	1,000	2,000	-
11-456-502010	SUPPLIES-DEPARTMENTAL	-	-	954	954	1,000	-
11-456-502120	UNIFORMS	-	-	3,257	3,257	-	-
11-456-502500	SUPPLIES-GAS/OIL	511	-	1,282	1,282	-	-
11-456-503100	TRAVEL/CONF/TRAINING	-	-	45	45	2,500	-
11-456-503150	TRANSPORTATION	24	-	-	-	-	-
11-456-503125	SUBSISTENCE	-	-	66	65	600	-
11-456-503315	SPECTRUM	631	1,654	2,912	2,912	1,000	1,000
11-456-503210	TELEPHONE	-	-	-	-	2,850	2,850
11-456-503520	R/M-EQUIPMENT	-	-	282	282	-	-
11-456-503530	R/M-VEHICLES	-	-	1,959	1,959	-	-
11-456-503540	R/M-BUILDING/GROUNDS	29,405	-	268	268	-	-
11-456-503542	R/M-TOWN HALL	-	-	268	268	950	-
11-456-503543	R/M-VISITOR CENTER	-	-	-	-	950	-
11-456-503544	R/M-CIGAR SHOP	-	-	-	-	950	-
11-456-503545	R/M-OLD TOWN HALL	-	-	1,986	1,986	950	-
11-456-503546	R/M-PSB	-	-	429	429	950	-
11-456-503547	R/M-PUBLIC WORKS OFFICE	-	-	-	-	950	-
11-456-503549	R/M-PARKS & RECREATION	7,765	-	1,395	1,395	950	-
11-456-503700	TIPPING FEES-REFUSE	-	-	-	-	-	-
11-456-503710	TIPPING FEES-YARD WASTE	-	-	-	-	-	-
11-456-501950	SERVICES - SOFTWARE SUPPORT	-	-	-	-	6,400	7,000
11-456-504910	DUES/PROF SUBSCRIPTIONS	-	-	-	-	1,000	-
11-456-505001	NON-CAPITALIZED OUTLAY	-	-	16,918	16,918	10,000	-
11-456-605000	CAPITAL OUTLAY	-	-	-	-	28,000	-
DEPARTMENT TOTAL		\$ 70,459	\$ 2,779	\$ 44,306	\$ 44,306	\$ 70,500	\$ 10,850

		CHURCH STREET DOCK/VISITOR CENTER					
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-454-501210	SALARIES-FULL TIME	-	69	46,509	39,919	54,874	54,131
11-454-501230	SALARIES-PART TIME-VISITOR CENTER-PARKS & REC PT EMPL	-	42	13,902	13,902	13,523	13,523
11-454-501231	LONGEVITY	-	-	150	300	325	325
11-454-501232	CELL PHONE STIPEND	-	-	600	300	-	-
11-454-501810	FICA	-	-	4,632	4,813	5,232	5,176
11-454-501820	RETIREMENT	-	-	7,395	6,034	9,224	9,067
11-454-501830	INSURANCE-GROUP	-	-	8,856	7,175	9,040	9,057
11-454-501990	SERVICES-OTHER	-	-	-	-	2,800	-
11-454-501992	SERVICES-CONSTRUCTION-VISITOR CENTER	-	-	60,000	-	60,000	30,000
11-454-502130	JANITORIAL SUPPLIES-VISTIOR CENTER	-	-	1,000	300	-	-
11-454-502500	SUPPLIES-GAS/OIL-VISITOR CENTER	-	-	1,000	450	-	1,000
11-454-503310	UTILITIES-VISITOR CENTER	-	467	1,870	1,870	3,000	3,000
11-454-503315	SPECTRUM-VISITOR CENTER	-	-	1,164	1,284	1,284	1,284
11-454-503543	REPAIRS/MAINT-VISITOR CENTER	-	201	2,800	715	-	-
11-454-505001	NON-CAPITALIZED OUTLAY-VISITOR CENTER	-	-	-	-	-	-
11-454-501230	SALARIES-PART TIME-DOCK ATTENDANTS	-	-	17,940	9,000	19,200	-
11-454-501231	LONGEVITY	-	-	200	200	525	325
11-454-501232	CELL PHONE STIPEND	-	-	-	-	420	420
11-454-501810	FICA	-	-	1,388	704	1,541	57
11-454-501815	FEES-OTHER	1,000	1,090	1,000	1,025	1,000	1,000
11-454-501930	SERVICES - PROFESSIONAL	-	-	-	-	-	-
11-454-501950	SERVICES-SOFTWARE	-	-	-	-	-	-
11-454-502010	SUPPLIES - DEPARTMENT	-	219	300	300	1,000	1,000
11-454-503210	TELEPHONE	497	425	540	540	540	540
11-454-503311	WATER/SEWER	1,001	619	756	600	-	-
11-454-503312	ELECTRICITY	1,682	1,347	1,825	1,825	-	-
11-454-503315	SPECTRUM-CHURCH ST DOCK	1,296	1,296	1,300	1,300	-	-
11-454-503523	R/M-DOCKS	-	2,422	1,000	3,579	6,000	6,000
11-454-503540	R/M BUILDINGS & GROUNDS	1,020	-	-	-	3,000	1,000
11-454-503551	SIGNS	-	280	200	200	500	500
11-454-505001	NON-CAPITALIZED OUTLAY	-	-	-	-	3,550	13,050
DEPARTMENT TOTAL		\$ 6,496	\$ 8,476	\$ 176,327	\$ 96,334	\$ 196,579	\$ 150,455
Dock Master/Facility Supervisor-100%							
PT Employees-Parks & Rec Vistor Center Mangement (Friday-Sunday)							

		FESTIVALS & EVENTS					
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-455-501220	SALARIES-OVERTIME	12,653	11,667	20,220	21,381	30,000	30,000
11-455-501230	SALARIES-PARTIME	380	1,360	5,911	6,841	10,103	10,103
11-455-501231	LONGEVITY	-	-	-	200	200	200
11-455-501810	FICA	188	104	2,022	1,712	3,083	3,083
11-455-502010	SUPPLIES-DEPARTMENT	1,857	815	1,600	1,707	2,000	2,000
11-455-502016	PARADE EXPENSES	1,022	1,608	1,700	1,335	1,700	1,700
11-455-502017	MULLET FESTIVAL EXPENSES	35,293	35,071	40,000	30,646	46,610	38,000
11-455-502018	JULY 4TH EXPENSES	26,103	17,406	30,000	29,833	26,722	26,722
11-455-502019	FLOTILLA EXPENSES	4,930	6,508	6,000	4,834	6,090	6,090
11-455-502022	ARTS BY THE SEA	5,451	5,717	6,500	6,800	7,115	7,115
11-455-502029	PUBLIC PERFORMANCE LICENSE	735	797	850	1,628	1,552	1,552
11-455-502500	SUPPLIES-GAS/OIL	261	63	200	200	450	450
11-455-503100	TRAVEL/CONFERENCE	-	-	-	374	2,602	-
11-455-503310	UTILITIES	897	864	850	850	850	300
11-455-503540	R/M-MAINTENANCE GROUNDS	86	53	100	100	100	100
11-455-503910	ADS & NOTICES	1,756	4,416	8,250	8,250	16,530	6,530
11-455-504910	DUES/SUBSCRIPTIONS	374	733	450	450	490	490
11-455-505001	NON-CAPITAL OUTLAY	-	-	-	408	200	200
DEPARTMENT TOTAL		91,985	87,182	124,653	117,548	156,397	134,635

ENTERPRISE FUND-STORM WATER							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
30-820-501210	SALARIES-FULL TIME	47,542	39,647	54,422	47,000	44,994	44,458
30-820-501220	SALARIES-OVERTIME	56	-	-	96	-	-
30-820-501230	LONGEVITY	285	300	318	318	95	95
30-820-501232	CELL PHONE STIPEND	355	410	360	360	360	360
30-820-501810	FICA	3,685	3,089	4,215	3,620	3,477	3,436
30-820-501820	RETIREMENT	6,428	5,512	8,704	6,626	7,491	7,402
30-820-501830	INSURANCE-GROUP	9,002	6,640	8,895	8,895	9,173	9,089
30-820-501900	BAD DEBT EXPENSE	8,997	-	-	-	-	-
30-820-501930	FEES-PROFESSIONAL	11,448	123,723	2,000	2,596	3,000	3,000
30-820-502010	SUPPLIES-DEPARTMENT	423	484	1,000	1,000	1,500	1,500
30-820-502120	UNIFORMS	1,166	-	1,100	1,100	1,100	1,100
30-820-502500	SUPPLIES-GAS/OIL	3,331	3,459	4,500	3,500	4,000	4,000
30-820-503250	POSTAGE	2,227	2,080	3,500	2,500	3,500	3,500
30-820-503520	R/M EQUIPMENT	426	1,669	3,000	1,500	3,000	3,000
30-820-503530	R/M VEHICLES	2,129	11	1,000	1,000	2,500	2,500
30-820-503540	R/M VBUILDING/GROUNDS	-	-	-	-	1,000	1,000
30-820-503541	R/M STREETS	-	1,322	2,000	1,000	2,000	2,000
30-820-503560	R/M STORM DRAINAGE	16,070	8,683	30,000	30,000	30,000	30,000
30-820-503710	TIPPING FEES-YARD WASTE	-	1,940	2,500	2,000	2,000	2,000
30-820-504100	DEPRECIATION EXPENSE	-	-	5,000	10,500	11,000	11,000
30-820-505001	NON-CAPITALIZED OUTLAY	1,492	590	1,000	1,003	1,500	1,500
30-820-507900	LOAN REPAYMENTS	9,729	-	-	-	-	-
30-820-605000	CAPITAL OUTLAY	40,892	-	-	-	-	-
	DEPARTMENT TOTAL	\$ 165,683	\$ 199,558	\$ 133,513	\$ 124,612	\$ 131,690	\$ 130,941
	Public Works Director-10%						
	Maintenance Tech 100%						

		DEPARTMENT REQUEST	NET ZERO TAX RATE .35	DECREASE .01 CENT TAX RATE .34	DECREASE .02 CENT TAX RATE .33	TOWN MANAGER RECOMMENDATIONS (NET ZERO)	
	PROJECTED REVENUES	\$ 6,355,143	\$ 7,412,688	\$ 7,341,195	\$ 7,269,703	\$ 1,057,545	Increased Ad Valorem provided by Onslow County/Increased Sales & Use Tax, Utility Franchise tax per NCLM revenue projections/Appropriated Fund Balance for sidewalks, Town Hall Digital Sign, Christmas Lights, and Pickleball Court
	EXPENDITURES						
400	NON-DEPARTMENTAL	535,996	506,920	506,920	506,920	(29,077)	Reduced COLA to 2%, New Workstations-24 need to be replaced by October of 2025-current workstations will not be compatible with Windows 11/increased Property & Casualty Insurance
411	GOVERNING BODY	41,358	24,683	24,683	24,683	(16,675)	Reduced COLA to 2%/Supplies Departmental/Travel & Training/Contributions-Agencies
412	ADMIN SERVICES	454,169	416,019	416,019	416,019	(38,151)	Reduced COLA to 2%-Employee Realignment/Supplies Department/Travel/Conference/Training
414	FINANCE	308,541	305,677	305,677	305,677	(2,864)	Reduced COLA to 2%/Travel/Conference/Training
415	LEGAL	59,300	59,300	59,300	59,300	-	No Change
426	PUBLIC BUILDINGS	404,098	396,661	396,661	396,661	(7,437)	Reduced COLA to 2%/Repair & Maintenance/added Town Hall Digital Sign
430	FIRE	2,869,385	1,914,227	1,914,227	1,914,227	(955,158)	Reduced COLA to 2%/Compression/Part-time/Recruitment & Retention/Travel/Conference/Training/reduced line items to Onslow County Fire Commission recommended funded amount/Capital Reserve
435	PERMITTING	397,701	254,853	254,853	254,853	(142,848)	Reduced COLA to 2%/Employee Realignment/Travel/Conference/Training
436	PLANNING	-	85,993	85,993	85,993	85,993	Reduced COLA to 2%/Employee Realignment
450	POLICE	1,611,838	1,309,989	1,309,989	1,309,989	(301,849)	Reduced COLA to 2%/Auxiliary Officers-PT/Gas/Uniforms/Supplies-Departmental/Repair/Maintenance-Vehicles/Non-Capital Outlay/Patrol Car/Capital Reserve
451	STREETS-PUBLIC WORKS	687,493	1,230,878	1,230,878	1,230,878	543,385	Reduced COLA to 2%/Employee Realignment/Health Insurance/Repair & Maintenance/added Sidewalks & Christmas Lights
452	STREETS-STATE AID	126,626	126,626	126,626	126,626	-	No Change
453	PARKS & RECREATION	521,572	484,922	484,922	484,922	(36,650)	Reduced COLA to 2%/Recreation Coordinator/Travel/Conference/Training/Non-Capital Outlay/Capital Outlay/Capital Reserve
454	CHURCH STEET DOCK/VISITOR CENTER	196,579	150,455	150,455	150,455	(46,124)	Reduced COLA to 2%/Dock Attendants(2)/Dockwa/VC-Per quotes
455	FESTIVALS & EVENTS	156,397	134,635	134,635	134,635	(21,762)	Reduced COLA to 2%/Travel/Conference/Training/Mullet Festival Expenses/Ads & Notices
456	EMERGENCY MANAGEMENT	70,500	10,850	10,850	10,850	(59,650)	PT/Services Professional/Repair/Maintenance of all Town Buildings/Dues & Subscription/Capital Outlay/Non-Capital Outlay
		\$ 8,441,553	\$ 7,412,688	\$ 7,412,688	\$ 7,412,688	\$ (1,028,865)	

DEFICIT	\$ (2,086,410)	\$ 0	\$ (71,493)	\$ (142,986)
AD VALOREM .01 TAX EQUIVALENT	\$ 2,502,239	\$ 2,430,746	\$ 2,359,254	\$ 71,493

**MEMORANDUM OF AGREEMENT
BETWEEN
ONslow COUNTY, by and through Onslow County EMS
AND
TOWN OF SWANSBORO, by and through Swansboro Fire Department**

THIS AGREEMENT ("Agreement") is entered into by and between ONSLOW COUNTY ("County") and TOWN OF SWANSBORO ("Town").

WHEREAS Town owns a Fire Station ("Station") with ambulance bays and facilities to house an EMS unit and store equipment and supplies for the same,

WHEREAS County desires to lease both dedicated space in the Station's ambulance bays and storage facilities, and shared space within to the Station personnel facilities and parking areas, for the purpose of housing a County EMS unit and storing equipment and supplies for the same,

WHEREAS County and Town desire a formal Memorandum of Agreement between the two parties to lease County both dedicated space and shared space in the Station for the above stated purposes.

NOW THEREFORE, in consideration of the promises contained herein, the parties agree as follows:

BOTH PARTIES HEREBY AGREE:

1. That Town will lease to County shared space within Town's fire station to access and occupy ambulance bays with County ambulances, service County personnel, and store County equipment, all under the terms and conditions set forth in this Agreement.
2. That this Agreement will be effective upon its execution date, as memorialized below, and will remain in force and effect until terminated or modified by the parties as provided in this Agreement.
3. That County will pay to Town a monthly rent of THREE HUNDRED DOLLARS AND 00/100 CENTS (\$300.00), with the first payment to be made within thirty (30) days of this Agreement's execution date, and the following payments to be made on or before the first day of each month.
4. That Town will permit County to utilize one of the Station's ambulance bays for the purpose of housing a County EMS unit, said bay to be designated by the Town. Furthermore, Town will designate and permit County to utilize storage space for the storage of equipment and supplies, including medical supplies. All medical and other supplies stored in the Station by the County in the designated storage space shall be secured with a lock and accessible only to members of the

Onslow County EMS department. No hazardous materials (any chemical, substance, material, or waste or component thereof which is now or hereafter listed, defined, or regulated as a hazardous or toxic chemical, substance, material, or waste or component thereof by any federal, state, or local governing or regulatory body having jurisdiction) shall be brought into or stored in the Station by the County. The County shall not dispose of medical waste in the Station. The bay assigned to the County and the storage space will be considered dedicated spaces, to be held and used solely by County.

5. That Town will provide County with full use and access to any shared spaces that may be used for both County and Town personnel, including the following:
 - a. Personnel facilities, including lockers, changing rooms, bathrooms, on-call rooms, recreation facilities, decontamination facilities, etc.
 - b. Parking for County employees' vehicles.
6. That each party will be responsible for any daily maintenance, such as sweeping, picking up trash, mopping, etc., of those portions of the Station occupied by their personnel.
7. That County will not be responsible for the cost of any general building maintenance, repairs, and improvements, such as painting, roof repairs and replacement, air conditioning repairs and replacement, etc., and any of the above costs will be borne solely and entirely by Town.
8. That utility accounts will be in the name of Town, and the cost of any utilities will be borne entirely by Town.
9. That County will bear the cost of repairing any damages to the Station arising out of or in connection with County's use of the Station, reasonable wear and tear excepted.
10. That the term of this Agreement will be on a year-to-year basis, and either party may terminate this Agreement upon sixty (60) day written notice to the other party.
11. That should County fail to pay rent when due or fail to comply with any other provision of this Agreement, County will have thirty (30) days upon written notice and demand from Town to cure any breach, after which Town may immediately terminate this Agreement and require County to remove its equipment and personnel from the Station.
12. That the County shall not assign, subcontract, or transfer any of its rights or obligations under this Agreement to a third party without prior written consent of the Town. If an approved assignment, subcontract, or transfer of rights does occur in accordance with this Agreement, this Agreement shall be binding upon

and inure to the benefit of the parties hereto and their respective successors or assigns, and such assignee shall acknowledge in writing that it has assumed the rights and obligations of the County hereunder.

- 13. To the extent allowed by law, the County shall indemnify and hold the Town harmless from and against any loss, cost, or obligation the Town may incur arising out of the County's use of the Station.
- 14. That this Agreement contains the entire understanding between the parties, and supersedes any and all prior agreements, understandings, and arrangements between the parties relating to the subject matter hereof. No amendment, change, modification, or alteration of the terms and conditions hereof shall be binding unless evidenced by a writing signed by the parties hereto.

Executed this the 27th day of JUNE, 2018.



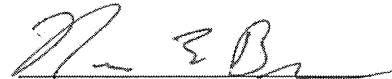
Name: David Cotton
County Manager
Onslow County, North Carolina




Name: J. Scott Chase
Town Manager
Town of Swansboro, North Carolina

This instrument has been pre-audited
in the manner required by the Local
Government Budget and Fiscal Control Act

Reviewed by Department Head



Signature



Finance Officer

Date Reviewed 6-26-18