



Board of Commissioners Special Budget Workshop Agenda

Town of Swansboro

Tuesday, May 19, 2026

Board Members

William Justice, Mayor | Jeffrey Conaway, Mayor Pro Tem | Douglas Eckendorf, Commissioner
Tamara Pieratti, Commissioner | Wayne Herbert, Commissioner | Timothy Vannoy, Commissioner

I. Call to Order/Opening Prayer/Pledge

II. Business Non-Consent

a. Draft FY 2026/2027 Budget Discussion

Presenter: Jonathan Barlow – Town Manager/Sonia Johnson – Finance Director

A draft FY 2026/2027 Budget is prepared for discussion and further guidance. At the last Board of Commissioners meeting, the Board directed staff to revert back to Scenario #7 until additional guidance is received regarding Senate Bill 889. Staff was also asked to explore including funding for Capital Improvement Plan set-aside funds within the proposed budget scenario.

Recommended Action: Provide further guidance on FY 2026/2027 Budget.

III. Board Comments

IV. Adjournment



Board of Commissioners Meeting Agenda Item Submittal

Item To Be Considered: **Draft FY 2026/2027 Budget Discussion**

Board Meeting Date: **May 19, 2026**

Prepared By: **Jonathan Barlow – Town Manager/Sonia Johnson – Finance Director**

Overview: A draft FY 2026/2027 Budget is prepared for discussion and further guidance. At the last Board of Commissioners meeting, the Board directed staff to revert back to Scenario #7 until additional guidance is received regarding Senate Bill 889. Staff was also asked to explore including funding for Capital Improvement Plan set-aside funds within the proposed budget scenario.

Current Draft- Expenditures Exceed Revenues By (\$486,000)

The following is a list of General Fund Expenditures with significant impact to the Budget: Impact to FY 2026/2027 Budget

- 1.35% COLA & 1.35% Merit (FICA & Retirement included)
- NC Orbit Retirement: Increase .75 basis points
- NCLM Property & Casualty-10% rate increases predicted
- BCBS Group Health Insurance-7.6% rate increase predicted
- Capital Improvement Plan-Set Aside-\$102,752
- Capital Outlay \$226,000- Funding using Loan Proceeds/Grants

Capital Outlay budget requests funded to (date)-\$226,000

- Police Interceptors (2) -\$116,000-Funded using loan proceeds
- Public Service Director Truck-\$50,000- Funded using loan proceeds
- Parks & Recreation-Municipal Tot Lot-\$60,000

Capital Improvement Plan-Set Aside-\$102,752

- Fire:\$75,000-Apparatus
- Police:\$11,500-Police Vehicle
- Public Services: \$16,250 (General Fund-\$8,125, Stormwater-\$4,062.50, Solid Waste-\$4,062.50)

The current draft appropriates \$486,000 from fund balance.

Action: _____

Major budget requests that were unfunded (to date) (\$1,100,360 Removed)

- Personnel-Benefits included-\$431,310
 - Recreation Coordinator: \$67,665
 - Firefighter (3)-214,696
 - Police Officer(2)-148,949

- **Capital Outlay budget requests that were unfunded (to date)-\$517,300**
 - Police-\$55,800-Finger Live Scan, Drone Replacement, Radio Replacement
 - Fire-\$333,000-Brush Truck, Boat, equipment for New Engine & Training Prop, FD Boat Launch (50%)
 - Downtown Facilities-\$44,000-New Christmas Tree, Floating Kayak Launch replacement, FD Boat Launch (50%)
 - Parks & Recreation-\$42,000-Vehicle
 - Emergency Management-\$42,500-Snow Removal Equipment & Message Boards

- **Capital Set aside that were unfunded (to date):\$151,750**
 - Fire Department-\$50,000
 - Police-\$11,500
 - Parks & Recreation-\$74,000
 - Public Services-\$16,250

Background Attachment(s): Draft FY 2026/2027

Recommended Action: Provide further guidance on FY 2026/2027 Budget.

TOWN OF SWANSBORO
 "Preliminary Projections"
 Budget-FY 2026-2027

Item II - a.

Scenario #7			EXPENDITURES					
#	DEPARTMENT	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION	
400	NON-DEPARTMENTAL	560,579	581,365	581,365	574,543	550,266	560,966	
411	GOVERNING BODY	42,015	297,003	297,003	40,740	38,257	33,236	
412	ADMIN SERVICES	420,346	445,135	445,135	441,049	478,780	483,385	
414	FINANCE	292,400	345,320	345,320	321,236	366,729	349,468	
415	LEGAL	58,662	59,300	59,300	59,300	59,300	59,300	
426	PUBLIC BUILDINGS	360,760	303,843	303,843	302,541	304,968	320,304	
430	FIRE	1,623,478	1,607,343	1,607,343	1,571,458	2,420,323	1,755,634	
435	PERMITTING	315,885	301,128	301,128	267,751	315,071	296,945	
436	PLANNING	-	2,172	92,066	92,066	202,229	98,878	
450	POLICE	1,131,319	1,429,971	1,429,972	1,336,224	1,753,316	1,464,516	
451	STREETS-PUBLIC SERVICES	949,454	840,983	840,983	322,035	389,293	394,128	
452	STREETS-STATE AID	182,019	126,580	126,580	124,237	126,626	126,626	
453	PARKS & RECREATION	327,350	586,936	586,936	586,045	693,871	453,738	
454	DOWNTOWN FACILITIES	122,315	206,211	206,211	209,429	163,303	113,788	
455	FESTIVALS & EVENTS	116,547	161,189	161,190	125,024	172,132	164,760	
456	EMERGENCY MANAGEMENT	13,737	12,000	12,000	12,000	63,000	14,000	
GENERAL FUND EXPENDITURES		\$ 6,516,866	\$ 7,306,479	\$ 7,396,374	\$ 6,385,676	\$ 8,097,464	\$ 6,689,671	
	EXCESS REVENUES OVER EXPENDITURES			\$ 0.00	\$ (255,555)	\$ (1,398,192)	\$ 0.00	
ENTERPRISE FUNDS								
31	SOLID WASTE ENTERPRISE FUND	462,066	476,012	477,354	488,675	527,650	527,650	
30	STORM WATER ENTERPRISE FUND	97,867	131,369	157,574	125,074	157,574	157,574	
	TOTAL ENTERPRISE FUND EXPENDITURES	559,934	607,381	634,928	613,749	685,224	685,224	
	TOTAL ANNUAL BUDGET	\$ 7,076,799	7,913,860	8,031,303	\$ 6,999,425	\$ 8,782,688	\$ 7,374,895	

		REVENUES					
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-300-300100	TAXES-AD VALOREM - CURRENT F/Y	2,536,419	2,539,816	2,539,378	2,495,152	2,602,377	2,535,006
11-300-300110	TAXES-AD VALOREM - PRIOR YEARS	24,174	18,857	10,000	12,733	12,239	12,239
11-300-300120	TAXES-PENALTIES/INTEREST	9,957	10,062	3,500	11,097	3,500	3,500
11-310-310200	TAXES-SALES & USE TAX	1,498,693	1,594,977	1,550,000	1,550,000	1,600,000	1,600,000
11-300-310250	TAXES-OCCUPANCY	121,780	123,191	120,000	100,000	120,000	120,000
11-300-310260	TAXES-BEER & WINE	21,050	17,859	14,000	14,000	14,000	14,000
11-300-310270	TAXES-UTILITY FRANCHISE	273,858	300,916	235,000	235,000	235,000	235,000
11-450-320300	POLICE DONATIONS	639	9,409	3,000	14,306	3,000	3,000
11-430-320310	FIRE DONATIONS	45	8,843	-	6,954	1,000	1,000
11-453-320320	PARK DONATIONS	120	57	-	24	-	-
11-300-330400	SIDEWALK DEVELOPMENT FEE	3,880	11,850	-	9,450	-	-
11-450-330405	FEE/COURT FACILITIES	6,524	5,070	5,000	4,010	4,500	4,500
11-300-330410	TDA ADMINISTRATIVE FEE	9,350	6,445	4,100	4,100	4,100	4,100
11-454-330415	TOWN MARINA FEES	41,590	43,475	35,000	35,000	35,000	36,940
11-435-330420	PLANNING & ZONING FEES	11,419	28,670	8,000	11,939	8,000	8,000
11-435-330430	FEE-BLDG PERMITS,INSPECTIONS, PLANNING & ZONING	109,049	137,744	92,815	214,307	223,022	223,022
11-435-330440	HOMEOWNER'S RECOVERY FEES	490	460	500	580	500	500
11-456-330450	COST RECOVERY	-	6,326	4,000	2,011	4,000	4,000
11-300-330460	LEASES (Spectrum;106 Church St)	89,521	44,654	36,500	36,500	37,563	37,563
11-453-340306	CONCESSIONS	145	0.13	-	-	-	-
11-453-340500	RENTAL FEES-OTHER ROOMS	2,270	1,450	1,000	2,250	1,500	1,500
11-453-340501	RENTAL FEES - PARKS	5,755	7,280	5,500	6,797	6,500	6,500
11-453-340502	RENTAL FEES - RECREATION ROOMS	20,198	20,300	19,000	20,000	20,000	20,000
11-453-340503	REC PROGRAM/CONTRACT FEES	36,818	26,321	38,685	23,345	61,430	61,430
11-453-340504	RENTAL FEES-OLD TOWN HALL	-	385	-	-	-	-
11-453-340305	REC PROGRAM-INSTRUCTIONAL CONTRACTS	11,712	8,163	8,050	3,362	5,300	5,300
11-453-340506	REC PROGRAM-DOG PARK AND GYM ANNUAL MEMBERSHIP	3,515	3,530	3,100	3,515	2,750	2,750
11-300-350525	SOLID WASTE DISPOSAL TAX	-	-	2,500	2,500	2,500	2,500
11-300-355550	REFUNDS-GAS TAX	13,147	14,415	14,600	14,000	14,000	14,000
11-452-360600	STATE RD - POWELL BILL	126,626	143,997	126,626	139,962	126,626	126,626
11-430-365699	COUNTY FUNDING/3 CENT FIRE TAX	197,845	205,760	205,000	206,923	205,000	206,923
11-430-365700	COUNTY FUNDING/FIRE DEPT	183,133	208,997	302,865	302,865	302,865	302,865
11-300-365701	TAXES-ABC DISTRIBUTION	49,653	45,056	48,600	48,600	48,600	48,600
11-400-370800	INVESTMENT EARNINGS/GF	308,660	272,846	168,782	200,000	145,000	165,000
11-300-370810	SALE OF FIXED ASSETS	1,500	12,421	-	23,132	40,000	20,000
11-300-370820	ONWASA-SATELLITE OFFICE PAYMENT	32,083	35,000	35,000	35,000	35,000	35,000
11-300-370830	MISCELLANEOUS INCOME	1,824	20,688	500	29,016	500	1,107
11-455-370843	PARADE	1,550	1,475	1,700	930	1,700	1,700
11-455-340845	FESTIVALS & EVENTS	86,935	95,464	80,000	40,550	66,000	66,000
11-450-370855	POLICE REIMBURSEMENT	5,810	4,900	2,300	7,535	2,500	2,500
11-450-370860	POLICE DRUG SUBSTANCE	129	6,525	-	2,926	-	-
11-300-370870	LOAN PROCEEDS/GENERAL FUND	254,500	569,961	104,000	104,000	546,700	166,000
11-300-370880	INSURANCE PROCEEDS	37,084	40,122	-	8,250	-	-
11-430-370881	MUNICIPAL EQUIPMENT SALES REVENUE	-	-	40,000	40,000	40,000	40,000
11-450-380900	POLICE GRANTS	6,750	-	-	-	-	-
11-430-380910	FIRE GRANTS	62,667	-	-	-	-	-
11-300-380920	GRANT - WELLNESS/WORKERS' COMP(NCLM)	-	-	5,000	-	5,000	5,000
11-300-380927	GRANT-SWANSBORO TDA-Festivals	19,000	8,500	59,500	57,500	-	-
11-300-380930	GRANTS-VARIOUS-MUNICIPAL TOT LOT	22,500	83,274	514,800	14,800	112,000	60,000
11-300-390950	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
11-300-390951	TRANSFER FROM CAPITAL RESERVE	6,166	-	35,200	35,200	-	-
11-300-390952	TRANSFER FROM PARK & REC RESERVE	-	-	-	-	-	-
11-300-399990	FUND BAL-POWELL BILL	-	-	-	-	-	-
11-300-399991	GF FUND BALANCE APPROPRIATED	-	-	913,274	-	-	486,000
	TOTAL GENERAL FUND REVENUES	\$ 6,256,534	\$ 6,745,511	\$ 7,396,374	\$ 6,130,121	\$ 6,699,272	\$ 6,689,671
	ENTERPRISE FUNDS REVENUES						
	SOLID WASTE						
	USER FEES	477,354	481,582	477,354	488,000	522,650	522,650
	TRANSFER FROM GENERAL FUND	-	-	-	-	5,000	5,000
	APPROPRIATED FUND BALANCE	-	-	-	-	-	-
	TOTAL:SOLID WASTE	\$ 477,354	\$ 481,582	\$ 477,354	\$ 488,000	\$ 527,650	\$ 527,650
	STORMWATER						
	USER FEES	152,159	157,779	157,574	152,169	152,169	147,169
	NCDOT-MOWING CONTRACT/STREET MAINTENANCE	5,415	5,413	5,405	5,405	5,405	5,405
	GRANTS-VARIOUS	-	-	-	-	-	-
	GRANTS-NC DEPARTMENT ENVIRONMENTAL QUALITY	-	-	-	-	-	-
	TRANSFER FROM GENERAL FUND	-	-	-	-	-	5,000
	APPROPRIATED FUND BALANCE	11,325	-	-	-	-	-
	TOTAL:STORMWATER	\$ 168,899	\$ 163,192	\$ 162,979	\$ 157,574	\$ 157,574	\$ 157,574
	TOTAL REVENUES FOR ENTERPRISE FUNDS	\$ 646,253	\$ 644,774	\$ 640,333	\$ 645,574	\$ 685,224	\$ 685,224
	TOTAL REVENUES	\$ 7,391,765	\$ 8,041,149	\$ 8,036,707	\$ 6,775,695	\$ 7,384,496	\$ 7,374,895

TOWN OF SWANSBORO
 "Preliminary Projections"
 Budget-FY 2026-2027

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NON-DEPARTMENTAL							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-400-501815	FEES-OTHER	2,235	1,549	1,650	1,650	2,000	2,000
11-400-501850	EMPLOYEE RELATIONS	3,286	3,920	5,000	5,000	5,500	5,500
11-400-501930	SERVICES-PROFESSIONAL	1,750	1,750	1,925	1,925	1,925	1,925
11-400-501950	SERVICES-SOFTWARE SUPPORT	43,169	38,442	40,312	41,693	44,000	44,000
11-400-501960	SERVICES-I.T MAINTENANCE	76,276	89,991	110,000	110,000	87,800	75,000
11-400-502850	UNEMPLOYMENT INSURANCE	1,475	4,305	4,200	4,200	5,000	5,000
11-400-502990	MEDICAL BENEFITS-HRA/EMPLOYEE ASSISTANCE PROGRAM	3,128	759	15,000	15,000	15,341	28,841
11-400-503210	TELEPHONE-VOIP & FAX	9,382	9,496	9,492	9,492	9,600	9,600
11-400-503250	POSTAGE	3,052	1,533	3,500	3,500	3,500	3,500
11-400-503315	SPECTRUM	6,180	6,149	6,000	6,000	6,000	6,000
11-400-503520	R/M EQUIPMENT	508	91	1,350	1,000	1,300	1,300
11-400-503530	R/M VEHICLES		-	-	-	-	-
11-400-503910	ADS/NOTICES	402	-	-	-	-	-
11-400-504540	INS-LIABILITY/PROPERTY	128,969	129,438	145,000	145,834	165,000	165,000
11-400-504560	INSURANCE-WORKMAN'S COMP	43,918	44,463	49,000	40,313	53,900	53,900
11-400-505001	NON-CAPITAL OUTLAY	709	-	-	-	-	-
11-400-507900	LEASE PYMT/ - COPIERS/LOAN REPAYMENT-SOFTWARE	29,658	30,744	29,995	29,995	33,000	33,000
11-400-709930	TRANSFER-SWANSBORO TDA	121,052	119,449	116,400	116,400	116,400	116,400
11-400-709950	TRANSFER-CAPITAL RESERVE	2,350	10,600	-	-	-	-
11-400-709952	TRANSFER TO OTHER FUNDS	141,890	67,900	42,541	42,541	-	10,000
DEPARTMENT TOTAL		\$ 619,390	\$ 560,579	\$ 581,365	\$ 574,543	\$ 550,266	\$ 560,966
Advance Office-Copiers-Town Hall/Visitor Center							
Software Debt Service-\$12,974.26							

TOWN OF SWANSBORO
 "Preliminary Projections"
 Budget-FY 2026-2027

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GOVERNING BODY							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-411-501700	SALARIES-ELECTED OFFICIALS	9,419	8,145	9,374	8,408	8,818	8,818
11-411-501810	FICA	721	623	717	643	675	675
11-411-502010	SUPPLIES - DEPARTMENT	1,528	641	2,000	2,000	2,000	2,000
11-411-500211	COMMUNITY RELATIONS	1,666	1,343	1,850	1,850	1,850	1,850
11-411-503100	TRAVEL/CONFERENCE/TRAINING	3,832	100	4,590	4,590	10,043	5,021
11-411-503125	SUBSISTENCE	1,633	1,657	1,272	1,272	1,672	1,672
11-411-503910	ADS/NOTICES	388	363	500	500	500	500
11-411-504140	EXPENSE-RECORDATIONS	79	81	700	700	700	700
11-411-505001	NON-CAPITAL OUTLAY	6,601	-	-	-	-	-
11-411-506900	CONTRIBUTIONS-AGENCIES	7,500	29,062	261,000	11,000	12,000	12,000
11-411-506920	EXPENSE-ELECTION	8,968	-	15,000	9,776	-	-
DEPARTMENT TOTAL		\$ 42,334	\$ 42,015	\$ 297,003	\$ 40,740	\$ 38,257	\$ 33,236
Mayor							
5 Commissioners							

ADMINISTRATIVE SERVICES								
LINE ITEM	DESCRIPTION	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26		FY 2026-27	FY 2026-27
		ACTUAL	ACTUAL	BUDGETED	PROJECTED	6/30/2026	DEPT. REQUEST	MGR. RECOMMENDATION
11-412-501210	SALARIES-FULL TIME	279,253	292,681	304,039		298,661	320,630	329,324
11-412501220	SALAIRES-OVERTIME	-	-	-		43	-	-
11-412-501231	LONGEVITY	1,569	881	1,044		819	1,131	1,131
11-412-501232	CELL PHONE STIPEND	1,726	550	600		600	600	600
11-412-501234	AUTO ALLOWANCE	3,977	-	-		-	-	-
11-412-501235	LIVING EXPENSES	7,967	933	-		-	-	-
11-412-501300	RETIREE STIPEND	1,449	6,291	7,200		7,200	8,088	8,088
11-412-501810	FICA	21,469	22,448	23,385		22,851	24,661	25,326
11-412-501815	FEES-OTHER		-	-		-	-	-
11-412-501820	RETIREMENT	33,012	54,350	53,576		51,937	58,239	59,812
11-412-501830	INSURANCE - GROUP	23,896	15,426	13,968		15,194	20,081	17,497
11-412-501930	SERVICES-PROFESSIONAL		595	-		-	-	-
11-412-501950	SERVICES-SOFTWARE SUPPORT	4,800	5,873	7,088		7,088	5,900	5,900
11-412-501990	SERVICES-OTHER	6,649	3,281	11,735		11,735	13,135	11,735
11-412-502010	SUPPLIES-DEPARTMENT	1,284	237	1,500		1,500	1,500	1,500
11-412-503100	TRAVEL/CONFERENCE/TRAINING	12,464	5,906	9,353		8,500	11,697	9,353
11-412-503150	TRANSPORTATION EXPENSE		-	-		-	-	-
11-412-503125	SUBSISTENCE	121	-	500		500	500	500
11-412-503910	ADS/NOTICES		-	-		-	-	-
11-412-504910	DUES/PROF SUBSCRIPTIONS	8,301	10,815	10,847		14,122	12,319	12,319
11-412-505001	NON-CAPITAL OUTLAY			-		-	-	-
11-412-506000	BOARD EXPENSES	75	80	300		300	300	300
DEPARTMENT TOTAL		\$ 408,013	\$ 420,346	\$ 445,135	\$	441,049	\$ 478,780	\$ 483,385
Town Manager-100%								
Town Clerk-100%								
Deputy Clerk/Project Coordinator-75%								
Admin Services Representative-75%								

TOWN OF SWANSBORO
 "Preliminary Projections"
 Budget-FY 2026-2027

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FINANCE							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-414-501210	SALARIES-FULL TIME	166,615	164,401	195,070	185,902	184,789	188,667
11-414-501231	LONGEVITY	825	700	950	925	950	950
11-414-501232	CELL PHONE STIPEND	600	550	600	600	600	600
11-414-501810	FICA	12,325	12,485	15,041	13,972	14,255	14,552
11-414-501815	FEES OTHER	5,406	9,181	8,960	10,692	11,000	11,000
11-414-501820	RETIREMENT	24,452	30,512	34,190	25,030	33,619	34,321
11-414-501830	INSURANCE-GROUP	17,890	14,603	16,049	18,066	23,218	20,055
11-414-501910	SERVICES-AUDITOR	13,500	15,500	15,500	15,500	30,000	28,000
11-414-501930	SERVICES -PROFESSIONAL	4,337	4,362	5,000	5,000	6,000	6,000
11-414-501950	SERVICES-SOFTWARE	-	180	-	-	-	-
11-414-501990	SERVICES - OTHER	-	-	-	-	-	-
11-414-502010	SUPPLIES-DEPARTMENT	1,257	2,399	3,100	3,100	3,100	3,100
11-414-502600	SUPPLIES-OFFICE	3,037	2,577	3,500	3,500	3,500	3,500
11-414-503100	TRAVEL/CONFERENCE/TRAINING	2,378	3,052	4,200	4,200	4,500	4,200
11-414-504910	DUES/PROF SUBSCRIPTIONS	499	1,298	1,159	1,424	1,199	1,199
11-414-505001	NON-CAPITALIZED OUTLAY	-	-	-	-	-	-
11-414-506910	EXPENSE-TAX COLLECTION	34,545	30,600	42,000	33,325	50,000	33,325
DEPARTMENT TOTAL		\$ 287,665	\$ 292,400	\$ 345,320	\$ 321,236	\$ 366,729	\$ 349,468
Finance Director-100%							
Finance Technician-100%							
Finance Clerk-100%							

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LEGAL							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-415-501920	Services-Legal General	42,378	58,662	54,300	54,300	54,300	54,300
11-415-501924	Services-Legal Special Meetings	-	-	3,000	3,000	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	15,845	-	-	-	-	-
11-415-506930	Contingency	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ 58,223	\$ 58,662	\$ 59,300	\$ 59,300	\$ 59,300	\$ 59,300

PUBLIC BUILDINGS								
LINE ITEM	DESCRIPTION	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26		FY 2026-27	FY 2026-27
		ACTUAL	ACTUAL	BUDGETED	PROJECTED	6/30/2026	DEPT. REQUEST	MGR. RECOMMENDATION
11-426-501210	SALARIES-FULL TIME	69,973	73,521	75,272	67,296		78,664	85,012
11-426-501220	SALARIES-OVERTIME	27	-	-	173		-	-
11-426-501231	LONGEVITY	69	300	350	263		363	363
11-426-501232	CELL PHONE STIPEND	525	513	600	600		600	600
11-426-501810	FICA	5,400	5,696	5,831	5,178		6,091	6,577
11-426-501815	FEES-OTHER	-	-	-	254		-	-
11-426-501820	RETIREMENT	9,110	10,260	13,158	9,924		14,304	15,453
11-426-501830	INSURANCE-GROUP	10,693	13,114	11,713	14,567		19,658	17,074
11-426-501930	SERVICES-PROFESSIONAL	43,312	-	-	-		-	-
11-426-501990	SERVICES-OTHER	-	-	-	1,685		-	-
11-426-502010	SUPPLIES-DEPARTMENT	860	1,761	1,500	1,500		1,500	1,500
11-426-502120	UNIFORMS	957	1,228	1,300	1,300		1,300	1,300
11-426-502130	JANITORIAL SUPPLIES	6,753	6,707	7,500	7,500		7,500	7,500
11-426-502500	SUPPLIES-GAS/OIL	3,409	3,593	3,500	3,500		3,500	3,500
11-426-503100	TRAVEL/CONFERENCE/TRAINING	-	-	500	500		500	500
11-426-503310	UTILITIES	66,204	70,150	67,000	71,000		75,000	73,000
11-426-503315	SPECTRUM	1,296	110	-	-		-	-
11-426-503520	R/M EQUIPMENT	399	428	1,000	2,361		2,500	2,500
11-426-503530	R/M VEHICLES	1,413	645	1,500	1,500		1,500	1,500
11-426-503540	R/M-BUILDING/GROUNDS	149	1,690	2,500	3,321		2,500	6,000
11-426-503542	R/M-TOWN HALL	1,236	1,311	5,000	5,000		1,000	1,000
11-426-503543	R/M-VISITOR CENTER	242	357	-	-		-	-
11-426-503544	R/M-CIGAR SHOP	-	108	500	-		500	500
11-426-503545	R/M-OLD TOWN HALL	1,233	609	1,000	1,000		1,000	1,000
11-426-503546	R/M-PSB	3,979	3,318	19,530	19,530		2,000	2,000
11-426-503547	R/M-PUBLIC WORKS OFFICE	151	712	1,000	1,000		1,000	1,000
11-426-503548	R/M-PARKS & RECREATION	1,321	75	9,726	9,726		2,000	2,000
11-426-505001	NON-CAPITALIZED OUTLAY	1,455	1,373	1,000	1,000		1,000	1,000
11-426-507900	LOAN REPAYMENT - LAND/BLDGS	130,260	129,210	72,863	72,863		72,863	72,863
11-426-605000	CAPITAL OUTLAY	5,760	33,971	-	-		-	12,500
11-426-709950	CAPITAL RESERVE	-	-	-	-		8,125	4,063
DEPARTMENT TOTAL		\$ 366,184	\$ 360,760	\$ 303,843	\$ 302,541		\$ 304,968	\$ 320,304
	Public Services Director-25%							
	Maintenance Tech-100%							
	Maintenance Tech-50%							
	Loan Repayment							
	Town Hall Annex-\$72,862.57							

TOWN OF SWANSBORO
 "Preliminary Projections"
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		FIRE					
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-430-501210	SALARIES-FULL TIME	604,650	674,609	692,475	648,211	874,545	728,475
11-430-501220	SALARIES-OVERTIME	58,592	121,648	92,000	111,000	110,816	92,000
11-430-501229	SALARIES-PART TIME	109,628	74,629	80,000	80,000	32,000	80,000
11-430-501230	SALARIES-VOLUNTEERS	-	-	14,300	14,300	16,000	14,300
11-430-501231	LONGEVITY	4,700	4,781	3,925	3,925	4,700	4,700
11-430-501710	RECRUITMENT/RETENTION	10,027	18,541	5,000	5,000	6,000	5,000
11-430-501810	FICA	58,802	67,236	67,909	65,976	79,871	70,722
11-430-501815	FEES OTHER	507	-	-	-	-	-
11-430-501820	RETIREMENT	86,907	114,340	136,499	114,730	178,350	148,506
11-430-501821	RETIREMENT-FIRE RESCUE PENSION	-	-	3,840	3,840	3,850	3,840
11-430-501830	INSURANCE-GROUP	83,328	85,116	77,933	90,457	157,703	107,778
11-430-501870	TUITION REIMBURSEMENT	500	-	-	-	500	500
11-430-501930	SERVICES-PROFESSIONAL	3,500	-	-	-	-	-
11-430-501950	SERVIVCES-SOFTWARE SUPPORT	5,800	11,000	17,350	17,350	22,700	20,000
11-430-501990	SERVICES-OTHER	901	-	-	894	-	-
11-430-502006	SUPPLIES-REPAIR & MAINTENANCE	-	-	3,000	3,000	5,000	3,000
11-430-502007	SUPPLIES-TOOLS & EQUIPMENT	-	-	1,000	1,000	2,000	1,000
11-430-502008	SUPPLIES-TRAINING	-	-	1,500	1,500	2,000	1,500
11-430-502010	SUPPLIES-DEPARTMENT	2,583	5,639	4,000	4,000	7,500	4,000
11-430-502014	EMS-SUPPLIES	1,576	2,435	7,000	7,000	7,500	7,000
11-430-502015	COMMUNITY RISK REDUCTION	1,334	1,807	2,600	2,851	5,500	2,600
11-430-502120	UNIFORMS	6,484	4,548	9,250	9,250	13,500	5,000
11-430-502125	UNIFORMS-NEW HIRE	-	-	-	-	-	-
11-430-502350	MEDICAL EXAMS	-	8,039	8,850	8,850	9,000	8,850
11-430-502500	SUPPLIES-GAS/OIL	17,830	16,306	30,000	28,137	30,000	30,000
11-430-503100	TRAVEL/CONF/TRAINING	7,109	13,831	14,000	14,000	24,150	10,000
11-430-503125	SUBSISTENCE	527	185	750	750	750	750
11-430-503210	TELEPHONE-AGENCY	3,443	3,691	5,300	5,300	5,300	5,300
11-430-503315	SPECTRUM	240	244	400	-	-	-
11-430-503520	R/M EQUIPMENT	7,214	8,056	9,000	9,000	9,000	9,000
11-430-503530	R/M VEHICLES	28,833	33,385	26,800	27,787	35,000	27,200
11-430-503540	R/M BUILDINGS	-	-	-	-	3,500	-
11-430-503550	ISO-REQUIRED TESTING	-	-	7,750	7,750	5,775	7,750
11-430-503553	ISO-REQUIRED SERVICE	-	-	5,150	5,150	7,500	5,150
11-430-504540	VFIS PROPERTY & LIABILTY	-	26,769	36,550	36,550	38,000	38,000
11-430-504910	DUES/PROF SUBSCRIPTIONS-PERSONNEL	2,311	-	2,000	2,000	2,500	2,000
11-430-504915	DUES/PROF SUBSCRIPTIONS-AGENCY	-	2,721	2,000	2,000	2,000	2,000
11-430-505001	NON-CAPITALIZED OUTLAY	24,195	37,242	4,000	4,687	17,100	4,000
11-430-505010	EQUIPMENT-REPLACEMENT PROGRAM	-	-	35,000	35,000	35,000	35,000
11-430-505020	EQUIPMENT-ISO	-	-	29,500	29,500	25,000	25,000
11-430-505030	EQUIPMENT-TRAINING	-	-	1,500	1,500	-	1,500
11-430-505040	EQUIPMENT-NEW HIRE	-	-	-	-	13,500	-
11-430-507900	LOAN REPAYMENTS	93,115	102,692	169,213	169,213	169,213	169,213
11-430-507922	GRANT - EQUIPMENT	62,675	-	-	-	-	-
11-430-ESTABLISH	GRANTS -PERSONNEL	-	-	-	-	-	-
11-430-ESTABLISH	GRANTS-RELATED EQUIPMENT/SUPPLIES	-	-	-	-	-	-
11-430-605000	CAPITAL OUTLAY	-	183,990	-	-	333,000	-
11-430-709950	CAPITAL RESERVE	109,380	-	-	-	125,000	75,000.00
DEPARTMENT TOTAL		\$ 1,396,691	\$ 1,623,478	\$ 1,607,343	\$ 1,571,458	\$ 2,420,323	\$ 1,755,634
Personnel	Fire Chief-100%	CIP Funds (FY 25/26)	Engine 17 (1705)		Loan Repayment		
	Assistant Fire Chief of Operations-100%		Squad 17 (1703)			Sleeping Quarters-\$26,215	
	Assistant Fire Chief of Community Outreach-100%		Truck 17 (1717)			Fire Truck-\$47,512.03	
	(3) Captain-100%		Car 1 (1700)			Ladder Truck-\$11,861.37	
	(3) Engineer		Car 2 (1701)			Fire Chief Vehicle 6311.79	
	(2) Firefighter II		Car 3 (1702)			Fire Chief Vehicles (2)-27128.42	
	(1) Firefighter I		Utility 17 (1709)			Defibs-10,184	
			Marine 17 (1718)			SCBA-Lease-40,000(Revenue offset-Summerville-\$40,000)	

TOWN OF SWANSBORO
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PERMITTING							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-435-501210	SALARIES-FULL TIME	238,891	199,307	210,239	181,610	210,239	193,912
11-435-501220	SALARIES-OVERTIME	47	-	-	14	-	-
11-435-501230	SALARIES-PART TIME	28,748	-	-	-	-	-
11-435-501231	LONGEVITY	706	713	869	756	869	800
11-435-501232	CELL PHONE STIPEND	1,200	600	600	600	600	600
11-435-501810	FICA	19,738	14,576	16,196	13,998	16,196	14,941
11-435-501815	FEES-OTHER	-	-	-	-	-	-
11-435-501820	RETIREMENT	34,797	31,432	36,733	31,716	38,210	35,243
11-435-501830	GROUP INSURANCE	26,098	31,934	25,142	29,435	36,469	38,659
11-435-501930	SERVICES-PROFESSIONAL	1,286	(600)	-	-	-	-
11-435-501940	SERVICES-PLANNING CONSULTANT	-	-	-	-	-	-
11-435-501990	SERVICES-OTHER	-	-	500	-	500	500
11-435-502010	SUPPLIES-DEPARTMENT	465	359	500	500	500	500
11-435-502120	UNIFORMS	835	680	1,300	1,300	1,300	1,300
11-435-502500	SUPPLIES-GAS/OIL	668	2,754	5,000	2,395	2,500	2,500
11-435-503100	TRAVEL/CONFERENCE/TRAINING	5,987	1,417	2,000	2,000	4,200	4,200
11-435-503150	TRANSPORTATION EXPENSE	521	56	-	-	-	-
11-435-503210	TELEPHONE	9	537	-	580	960	960
11-435-503210	POSTAGE	70	-	-	-	-	-
11-435-503530	R/M-VEHICLES	-	322	500	537	-	-
11-435-504910	DUES/PROF SUBSCRIPTIONS	410	1,567	1,050	1,519	2,029	2,029
11-435-505001	NON-CAPITAL OUTLAY	170	-	-	291	-	-
11-435-506990	HOMEOWNERS RECOVERY FUND	450	414	500	500	500	800
11-435-6050000	CAPITAL OUTLAY	-	29,818	-	-	-	-
DEPARTMENT TOTAL		\$ 361,096	\$ 315,885	\$ 301,128	\$ 267,751	\$ 315,071	\$ 296,945
Chief Building Inspector-100%							
Building Inspector/Code Enforcement Officer-100%							
Deputy Clerk/Project Coordinator-25%							
Permit Clerk-100%							
Admin Services Representative-25%							

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PLANNING							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-436-501210	SALARIES-FULL TIME	-	58,789	64,850	64,094	66,383	67,640
11-436-501231	LONGEVITY	-	175	200	200	225	225
11-436-501232	CELL PHONE STIPEND	-	500	600	600	600	600
11-436-501810	FICA	-	4,474	5,022	4,964	5,141	5,238
11-436-501815	FEES-OTHER	-	-	-	-	-	-
11-436-501820	RETIREMENT	-	8,239	11,319	10,872	12,056	12,284
11-436-501830	GROUP INSURANCE	-	8,370	7,783	9,112	11,277	9,800
11-436-501870	TUITION REIMBURSEMENT	-	-	-	500	-	500
11-436-501930	SERVICES-PROFESSIONAL	-	(43)	-	98	-	-
11-436-501940	SERVICES-PLANNING CONSULTANT	-	-	-	-	100,000	-
11-436-501990	SERVICES-OTHER	-	-	-	-	-	-
11-436-502010	SUPPLIES-DEPARTMENT	-	-	-	81	-	-
11-436-503100	TRAVEL/CONFERENCE/TRAINING	-	1,044	2,172	1,436	6,427	2,172
11-436-503150	TRANSPORTATION EXPENSE	-	-	-	-	-	-
11-436-504910	DUES/PROF SUBSCRIPTIONS	-	120	120	110	120	420
11-436-506000	BOARD EXPENSES	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ -	\$ 81,668	\$ 92,066	\$ 92,066	\$ 202,229	\$ 98,878
Town Planner-100%							

		PUBLIC WORKS-STREETS					
LINE ITEM	DESCRIPTION	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27
		ACTUAL	ACTUAL	BUDGETED	PROJECTED 6/30/2026	DEPT. REQUEST	MGR. RECOMMENDATION
11-451-501210	SALARIES-FULL TIME	127,079	131,146	135,815	114,126	142,515	153,560
11-451-501220	SALARIES-OVERTIME	123	565	-	914	-	-
11-451-501231	LONGEVITY	363	625	588	538	663	663
11-451-501232	CELL PHONE STIPEND	1,025	925	1,050	875	1,350	1,350
11-451-501810	FICA	9,928	10,345	10,515	8,909	11,056	11,901
11-451-501820	RETIREMENT	16,868	18,573	23,734	17,996	25,915	27,914
11-451-501830	INSURANCE-GROUP	19,805	22,119	19,439	24,304	39,229	24,336
11-451-502010	SUPPLIES-DEPARTMENT	147	633	500	500	500	500
11-451-502120	UNIFORMS	1,677	2,045	1,900	1,900	2,199	1,900
11-451-502500	SUPPLIES-GAS/OIL	3,563	2,917	3,000	3,000	4,000	3,000
11-451-503100	TRAVEL/CONFERENCE/TRAINING	299	-	500	500	4,500	500
11-451-503125	SUBSISTENCE	535	987	-	1,422	1,000	500
11-451-503311	STREET LIGHTS	57,997	57,765	66,000	66,000	69,300	66,000
11-451-503520	R/M EQUIPMENT	861	636	1,000	3,070	3,000	1,000
11-451-503530	R/M VEHICLES	1,467	224	1,000	1,000	1,000	1,000
11-451-503541	R/M STREETS	10,933	324	1,500	1,500	1,500	1,500
11-451-503550	R/M TRAFFIC SIGNS	460	2,951	5,000	5,000	1,500	-
11-451-504911	CHRISTMAS LIGHTS & BANNERS	-	28,041	-	1,040	1,000	-
11-451-505001	NON-CAPITALIZED OUTLAY	2,328	1,949	2,000	2,000	3,500	2,000
11-451-507900	LOAN REPAYMENTS	-	22,428	67,442	67,442	67,442	67,442
11-451-605000	CAPITAL OUTLAY	150	644,256	-	-	-	25,000
11-451-605002	SIDEWALKS CONSTRUCTION/MAINTENANCE	3,170	-	500,000	-	-	-
11-451-709950	CAPITAL RESERVE-EQUIPMENT	50,000	-	-	-	8,125	4,063
DEPARTMENT TOTAL		\$ 308,776	\$ 949,454	\$ 840,983	\$ 322,035	\$ 389,293	\$ 394,128
Public Services Director-50%							
Public Works Crew Leader-100%							
Maintenance Tech II-100%							
Maintenance Tech-50%							
Debt Service:							
Dump Truck-22,227							
Jet Vac-\$45,215							

POWELL BILL-STREETS							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-452-501210	SALARIES-FULL TIME	3,394	3,528	3,606	1,428	3,316	4,183
11-452-501231	LONGEVITY	14	15	10	10	8	8
11-452-501232	CELL PHONE STIPEND	30	28	30	30	30	30
11-452-501810	FICA	261	271	279	112	257	323
11-452-501820	RETIREMENT	438	484	629	220	601	758
11-452-501830	INSURANCE-GROUP	22	23	23	1,284	565	491
11-452-501930	SERVICES-PROFESSIONAL	500	500	51,461	50,611	850	850
11-452-502010	SUPPLIES-DEPARTMENT	-	34	1,000	1,000	1,000	1,000
11-452-502120	UNIFORMS	7	-	-	-	-	-
11-452-502500	SUPPLIES-GAS/OIL	454	482	2,500	2,500	2,500	2,500
11-452-503520	R/M EQUIPMENT	192	-	1,000	1,000	1,000	1,000
11-452-503530	R/M VEHICLES	-	-	1,000	1,000	1,000	1,000
11-452-503541	R/M STREETS	33,486	139,103	27,278	27,278	77,736	74,219
11-452-505001	NON-CAPITALIZED OUTLAY	-	958	1,500	1,500	1,500	1,500
11-452-605000	CAPITAL OUTLAY	-	-	-	-	-	2,500
11-452-507900	LOAN REPAYMENT	-	36,593	36,264	36,264	36,264	36,264
DEPARTMENT TOTAL		\$ 38,798	\$ 182,019	\$ 126,580	\$ 124,237	\$ 126,626	\$ 126,626
Public Services Director-5%							
Cab Tractor-\$36,264							

PARKS & RECREATION							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-453-501210	SALARIES FULL TIME	139,878	162,516	175,075	173,316	220,808	176,584
11-453-501220	SALARIES OVERTIME	971	(650)	1,000	2,000	2,000	2,000
11-453-501230	SALARIES PART TIME	45,691	43,030	51,720	51,720	55,000	45,000
11-453-501231	LONGEVITY	1,825	1,725	2,275	1,800	2,050	2,050
11-453-501232	CELL PHONE STIPEND	1,125	1,600	1,800	1,800	2,450	1,800
11-453-501810	FICA	15,381	16,039	17,737	17,644	21,597	17,399
11-453-501815	FEES OTHER	1,236	835	1,500	2,164	1,500	1,500
11-453-501820	RETIREMENT	20,532	25,163	31,033	27,645	40,699	32,695
11-453-501830	INSURANCE-GROUP	14,862	18,501	15,929	19,511	35,631	20,997
11-453-501930	PROFESSIONAL SERVICES	2,130	2,130	4,750	4,750	8,750	3,750
11-453-501950	SERVICES-SOFTWARE SUPPORT	3,800	3,850	3,900	3,993	5,900	3,900
11-453-501990	SERVICES-OTHER	202	254	280	280	544	280
11-453-502009	SUPPLIES-PROGRAMMING	3,993	4,623	12,468	11,668	11,160	10,468
11-453-502010	SUPPLIES-DEPARTMENT	4,237	1,240	3,210	3,210	3,852	3,210
11-453-502023	CLASS INSTRUCTORS	6,702	5,362	13,415	13,415	8,315	13,415
11-453-502024	CONTRACT SERVICES	2,089	1,557	1,800	1,800	5,100	1,800
11-453-502025	CAMP/PROGRAM ACTIVITIES	5,042	2,493	6,600	6,600	3,800	6,600
11-453-502026	RENTALS	413	-	600	600	700	600
11-453-502027	GROCERIES/FOOD CATERING	492	-	-	-	-	-
11-453-502028	SPECIAL EVENTS	6,651	7,570	7,708	5,600	11,200	7,708
11-453-502029	PUBLIC PERFORMANCES	395	-	-	-	1,950	-
11-453-502031	REC CONCESSIONS	-	-	-	-	-	-
11-453-502120	UNIFORMS	794	1,325	1,228	1,228	1,495	1,228
11-453-502500	SUPPLIES-GAS/OIL	2,025	1,901	1,750	1,750	2,330	1,750
11-453-503100	TRAVEL/CONFERENCE/TRAINING	3,049	2,802	2,614	2,614	5,320	2,820
11-453-503125	SUBSISTENCE	-	-	150	150	150	150
11-453-503150	TRANSPORTATION EXPENSE	424	679	770	1,467	720	1,000
11-453-503210	TELEPHONE	-	-	600	600	720	600
11-453-503315	SPECTRUM	1,358	1,418	1,368	1,368	1,560	1,368
11-453-503520	R/M EQUIPMENT	1,270	891	1,350	1,350	1,450	1,350
11-453-503521	R/M-SPLASH PAD	2,480	2,929	3,950	4,945	6,525	3,950
11-453-503522	PLAYGROUND EQUIPMENT	6,293	4,876	24,391	24,391	15,045	10,000
11-453-503523	R/M-DOCKS	1,078	-	-	-	-	-
11-453-503530	R/M VEHICLES	1,780	1,129	1,640	1,640	1,640	1,640
11-453-503540	R/M - GROUNDS	9,798	6,815	11,400	11,400	11,400	11,400
11-453-503550	R/M-TRAFFIC SIGNS	-	-	330	330	250	330
11-453-503551	SIGNS	-	99	250	250	300	250
11-453-503910	ADS/NOTICES	449	1,176	2,250	2,250	4,420	2,250
11-453-504910	DUES-SUBSCRIPTIONS	1,744	1,764	1,897	1,897	1,887	1,897
11-453-505001	NON-CAPITALIZED OUTLAY	5,605	1,708	28,198	28,898	19,654	-
11-453-605000	CAPITAL OUTLAY	5,801	-	150,000	-	102,000	60,000
11-453-709950	CAPITAL RESERVE	-	-	-	150,000	74,000	-
DEPARTMENT TOTAL		\$ 321,594	\$ 327,350	\$ 586,936	\$ 586,045	\$ 693,871	\$ 453,738
Parks & Recreation Director							
Public Works:Crew Leader							
Recreation Program & Event Manager							

DOWNTOWN FACILITIES							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-454-501230	SALARIES-PART TIME-VISITOR CENTER-PARKS & REC PT EMPLOYEES	11,577	-	-	-	15,000	15,000
11-454-501231	LONGEVITY	300	325	375	350	375	375
11-454-501232	CELL PHONE STIPEND	150	75	-	300	300	300
11-454-501810	FICA	3,087	4,076	4,250	4,149	5,425	5,425
11-454-501930	SERVICES-PROFESSIONAL	-	14,940	-	265	-	-
11-454-502120	UNIFORMS	377	740	-	862	800	800
11-454-502500	SUPPLIES-GAS/OIL-VISITOR CENTER	-	-	1,000	1,000	-	-
11-454-503310	UTILITIES-VISITOR CENTER	-	2,498	3,000	2,000	2,200	2,200
11-454-503315	SPECTRUM-VISITOR CENTER	-	2,530	1,284	1,284	1,300	1,300
11-454-501210	SALARIES-FULL TIME-DOCKMASTER	40,694	53,054	55,176	53,591	55,246	55,246
11-454-501815	FEES-OTHER	25	63	-	6,175	-	-
11-454-501820	RETIREMENT	6,176	8,806	9,601	9,280	10,067	10,067
11-454-501830	INSURANCE-GROUP	7,009	9,050	7,756	9,535	11,249	10,034
11-454-502010	SUPPLIES - DEPARTMENT	638	-	-	301	-	-
11-454-503210	TELEPHONE	503	513	540	540	540	540
11-454-503311	WATER/SEWER	779	819	-	700	1,000	1,000
11-454-503312	ELECTRICITY	2,633	-	8,000	502	-	-
11-454-503315	SPECTRUM-CHURCH ST DOCK	1,304	-	-	2,500	2,500	2,500
11-454-503523	R/M-DOCKS	7,849	12,917	-	2,214	4,500	3,000
11-454-503540	R/M BUILDINGS & GROUNDS	497	3,797	3,500	2,000	5,900	3,500
11-454-503541	R/M -CHURCH STREET DOCK	-	931	13,470	13,470	-	-
11-454-503543	R/M-VISITOR CENTER	-	306	97,760	97,760	-	-
11-454-503551	SIGNS	25	385	500	500	500	500
11-454-503700	TIPPING FEES-REFUSE	-	51	-	150	-	-
11-454-505001	NON-CAPITALIZED OUTLAY	1,687	-	-	-	2,400	2,000
11-454-605000	CAPITAL OUTLAY	-	6,441	-	-	44,000	-
DEPARTMENT TOTAL		\$ 85,310	\$ 122,315	\$ 206,211	\$ 209,429	\$ 163,303	\$ 113,788
Dock Master/Facility Supervisor-100%							

TOWN OF SWANSBORO
 "Preliminary Projections"
 Budget-FY 2026-2027

Item II - a.

FESTIVALS & EVENTS							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-455-501220	SALARIES-OVERTIME	26,147	26,352	30,000	30,000	30,000	30,000
11-455-501230	SALARIES-PARTIME	7,924	6,769	10,000	10,000	12,500	10,000
11-455-501231	LONGEVITY	200	200	225	200	200	200
11-455-501810	FICA	621	533	3,077	3,075	3,267	3,075
11-455-502010	SUPPLIES-DEPARTMENT	1,907	1,443	1,450	1,450	1,900	1,900
11-455-502016	PARADE EXPENSES	1,335	1,569	1,700	1,039	1,700	1,700
11-455-502017	MULLET FESTIVAL EXPENSES	31,019	34,049	34,604	7,491	39,485	37,295
11-455-502018	JULY 4TH EXPENSES	29,833	26,851	34,015	32,400	33,180	32,630
11-455-502019	FLOTILLA EXPENSES	5,184	5,507	7,494	6,803	9,110	9,110
11-455-502022	ARTS BY THE SEA	6,786	4,085	14,730	8,230	9,060	8,220
11-455-502029	PUBLIC PERFORMANCE LICENSE	1,628	1,489	1,552	2,006	1,645	1,645
11-455-502500	SUPPLIES-GAS/OIL	114	273	450	480	450	450
11-455-503100	TRAVEL/CONFERENCE	374	-	1,270	1,228	1,500	1,500
11-455-503250	POSTAGE	-	-	-	-	160	180
11-455-503310	UTILITIES	969	135	300	300	100	160
11-455-503540	R/M-MAINTENANCE GROUNDS	-	-	100	100	100	100
11-455-503550	R/M-TRAFFIC SIGNS	-	-	4,002	4,002	330	330
11-455-503910	ADS & NOTICES	6,519	6,284	15,280	15,280	25,780	24,600
11-455-504910	DUES/SUBSCRIPTIONS	447	559	490	490	165	165
11-455-505001	NON-CAPITAL OUTLAY	408	448	450	450	1,500	1,500
DEPARTMENT TOTAL		121,415	116,547	161,189	125,024	172,132	164,760

TOWN OF SWANSBORO
 "Preliminary Projections"
 Budget-FY 2026-2027

Item II - a.

EMERGENCY MANAGEMENT							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
11-456-501230	DESCRIPTION	-	-	-	-	-	-
11-456-501220	SALARIES -OVERTIME	-	-	-	-	-	-
11-456-501815	SERVICES-FEES OTHER	-	17	-	-	-	-
11-456-501930	SERVICES-PROFESSIONAL	1,125	-	-	-	-	-
11-456-501950	SERVICES-SOFTWARE SUPPORT	1,010	6,876	7,000	6,002	10,000	10,000
11-456-501990	SERVICES-OTHER	-	-	-	-	-	-
11-456-502007	SUPPLIES-TOOLS & EQUIPMENT	-	-	-	21	-	-
11-456-502010	SUPPLIES-DEPARTMENTAL	454	514	-	1,611	-	-
11-456-502120	UNIFORMS	3,175	-	-	-	-	-
11-456-502500	SUPPLIES-GAS/OIL	1,282	2,103	-	-	-	-
11-456-503100	TRAVEL/CONF/TRAINING	45	-	1,500	1,200	2,500	-
11-456-503125	SUBSISTENCE	66	1,104	-	464	-	-
11-456-503210	TELEPHONE	(5,135)	1,732	3,000	1,800	3,500	3,500
11-456-503315	SPECTRUM	956	565	-	-	-	-
11-456-503215	TELEPHONE-MOBILE & APPARATUS	-	-	-	-	-	-
11-456-503520	R/M-EQUIPMENT	282	-	-	-	-	-
11-456-503530	R/M-VEHICLES	-	13	-	-	-	-
11-456-503540	R/M-BUILDING/GROUNDS	-	-	-	-	-	-
11-456-503542	R/M-TOWN HALL	1,959	-	-	-	-	-
11-456-503543	R/M-VISITOR CENTER	268	-	-	-	-	-
11-456-503544	R/M-CIGAR SHOP	268	-	-	-	-	-
11-456-503545	R/M-OLD TOWN HALL	1,986	-	-	-	-	-
11-456-503546	R/M-PSB	429	-	-	34	-	-
11-456-503547	R/M-PUBLIC WORKS OFFICE	-	-	-	-	-	-
11-456-503549	R/M-PARKS & RECREATION	1,395	-	-	-	-	-
11-456-504915	DUES/PROF SUBSCRIPTIONS-AGENCY	-	-	500	199	500	500
11-456-505001	NON-CAPITALIZED OUTLAY	9,898	812	-	669	4,000	-
11-456-605000	CAPITAL OUTLAY	-	-	-	-	42,500	-
11-456-709950	TRANSFER-CAPITAL RESERVE FUND	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ 19,463	\$ 13,737	\$ 12,000	\$ 12,000	\$ 63,000	\$ 14,000

ENTERPRISE FUND-STORM WATER							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
30-820-501210	SALARIES-FULL TIME	45,351	45,999	47,106	47,106	47,905	49,916
30-820-501220	SALARIES-OVERTIME	96	251	-	-	-	-
30-820-501230	LONGEVITY	203	230	248	248	265	265
30-820-501232	CELL PHONE STIPEND	335	330	360	360	360	360
30-820-501810	FICA	3,595	3,661	3,650	3,650	3,713	3,866
30-820-501820	RETIREMENT	6,659	7,266	8,239	8,239	8,719	9,083
30-820-501830	INSURANCE-GROUP	8,425	9,061	7,763	7,763	12,341	10,716
30-820-501900	BAD DEBT EXPENSE	4,915	7,062	-	-	-	-
30-820-501927	SERVICES-LEGAL LITIGATION	-	3,900	2,400	2,400	2,400	2,400
30-820-501930	FEES-PROFESSIONAL	3,596	4,029	-	-	1,500	1,500
30-820-502010	SUPPLIES-DEPARTMENT	367	1,027	1,200	1,200	1,200	1,200
30-820-502120	UNIFORMS	869	807	4,000	4,000	4,000	4,000
30-820-502500	SUPPLIES-GAS/OIL	2,729	3,428	500	500	500	500
30-820-503250	POSTAGE	2,482	1,784	4,000	4,000	3,000	3,000
30-820-503520	R/M EQUIPMENT	461	1,000	1,500	1,500	1,500	1,500
30-820-503530	R/M VEHICLES	791	960	2,000	2,000	2,000	2,000
30-820-503540	R/M VBUILDING/GROUNDS	-	510	1,000	1,000	1,000	1,000
30-820-503541	R/M STREETS	214	-	2,000	2,000	2,000	2,000
30-820-503560	R/M STORM DRAINAGE	4,616	27,578	35,000	3,000	20,440	18,597
30-820-503710	TIPPING FEES-YARD WASTE	180	-	1,000	500	1,000	1,000
30-820-504100	DEPRECIATION EXPENSE	11,000	11,000	11,000	11,000	11,000	11,000
30-820-505001	NON-CAPITALIZED OUTLAY	985	1,486	2,000	2,000	2,000	2,000
30-820-507900	LOAN REPAYMENTS	-	-	22,608	22,608	22,608	22,608
30-820-605000	CAPITAL OUTLAY	-	-	-	-	-	5,000
30-820-709950	CAPITAL RESERVE-EQUIPMENT	-	-	-	-	8,125	4,063
	DEPARTMENT TOTAL	\$ 97,867	\$ 131,369	\$ 157,574	\$ 125,074	\$ 157,574	\$ 157,574
	Public Services Director-10%						
	Maintenance Tech 100%						

ENTERPRISE FUND-SOLID WASTE							
LINE ITEM	DESCRIPTION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
31-820-501210	SALARIES - FULL TIME	45,044	46,300	45,901	45,901	52,749	54,842
31-820-501210	SALARIES-OVERTIME	27	-	-	-	-	-
31-820-501231	LONGEVITY	203	230	-	-	-	-
31-820-501232	CELL PHONE STIPEND	360	330	248	248	265	265
31-820-501810	FICA	3,538	3,629	360	360	360	360
31-820-501815	FEES- OTHER	-	-	3,558	3,558	4,083	4,243
31-820-501820	RETIREMENT	5,916	6,555	8,030	8,030	9,596	9,974
31-820-501830	INSURANCE - GROUP	8,620	9,010	7,771	7,771	12,346	10,716
31-820-501930	SERVICES-PROFESSIONAL	-	-	-	-	-	-
31-820-501951	SERVICES-REFUSE	175,576	181,651	190,000	190,000	193,610	193,610
31-820-501952	SERVICES-RECYCLING	73,893	74,237	69,000	90,000	95,525	95,525
31-820-501953	SERVICES-YARD WASTE	-	-	-	-	-	-
31-820-502010	SUPPLIES-DEPARTMENTAL	487	332	500	500	500	500
31-820-502120	UNIFORMS	787	876	1,200	1,200	1,200	1,200
31-820-502500	SUPPLIES - GAS/OIL	4,357	5,138	5,500	5,500	5,500	5,500
31-820-503100	TRAVEL/CONF/TRAINING	-	-	500	500	500	500
31-820-503520	R/M EQUIPMENT	-	11	1,000	1,000	1,500	1,500
31-820-503530	R/M VEHICLES	2,267	5,815	1,500	1,500	3,000	3,240
31-820-503700	TIPPING FEES-REFUSE	83,340	81,942	91,680	82,000	83,183	85,067
31-820-503710	TIPPING FEES-YARD WASTE	5,290	7,410	8,000	8,000	8,000	8,000
31-820-503710	DEPRECIATION EXPENSE	19,778	20,000	20,000	20,000	25,000	20,937
31-820-505001	NON-CAPITALIZED OUTLAY	-	-	-	-	-	-
31-820-507900	LOAN REPAYMENTS	32,583	32,546	22,608	22,608	22,608	22,608
31-820-605000	CAPITAL OUTLAY	-	-	-	-	-	5,000
31-820-709950	CAPITAL RESERVE-EQUIPMENT	-	-	-	-	8,125	4,063
DEPARTMENT TOTAL		\$ 462,066	\$ 476,012	\$ 477,354	\$ 488,675	\$ 527,650	\$ 527,650
	Public Services Director-10%						
	Public Utilities Crew Leader-100%						

Town of Swansboro
Preliminary Draft Budget-FY 26/27
Scenario #7



BOC Special Meeting
May 19, 2026

Significant Influence on the overall budget.

Budget Highlights FY 26/27

- 1.35% COLA & 1.35% Merit (FICA & Retirement included)
- NC Orbit Retirement: Increase .75 basis points
- NCLM Property & Casualty-10% rate increases predicted
- BCBS Group Health Insurance-7.6% rate increase predicted
- Capital Improvement Plan-\$102,752
- Capital Outlay \$226,000- **Funding using Loan Proceeds/Grants**

General Fund
Scenario 7
Current Ad Valorem
Per Senate Bill 889

TAX RATE	SHORTFALL	NEW PERSONNEL	CAPITAL OUTLAY	CAPITAL IMPROVEMENT PLAN	Land Use Plan Update
35¢	(\$753,769)	Not funded	\$304,000	Not funded	Not funded

Funded Items Include: Capital Outlay

Capital Outlay Funding: \$235,200 funded through loan proceeds, \$60,000 funded through grant funding, and \$8,800 funded through the General Fund

If Capital Outlay Is Not Funded: Remove \$235,200 in loan proceeds from revenues and Remove \$60,000 in grant funding from revenues

TAX PER CENT FY 2025/2026

.01 = \$73,480(100% Collection)

.01 = \$72,429 (98.57% Collection)

- **Current Tax Rate = 35 cents/\$100**

NCGS 159-13(b)(6)-The estimated percentage of collection of property taxes shall not be greater than the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year. For purposes of the calculation under this subdivision only, the levy for the registered motor vehicle tax under Article 22A of Chapter 105 of the General Statutes shall be based on the nine-month period ending March 31 of the preceding fiscal year, and the collections realized in cash with respect to this levy shall be based on the 12-month period ending June 30 of the preceding fiscal year.

Ad Valorem Tax Revenue:\$2,539,006 (98.57% Collection)

Scenario #7		EXPENDITURES					
#	DEPARTMENT	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGETED	FY 2025-26 PROJECTED 6/30/2026	FY 2026-27 DEPT. REQUEST	FY 2026-27 MGR. RECOMMENDATION
400	NON-DEPARTMENTAL	560,579	581,365	581,365	574,543	550,266	560,966
411	GOVERNING BODY	42,015	297,003	297,003	40,740	38,257	33,236
412	ADMIN SERVICES	420,346	445,135	445,135	441,049	478,780	483,385
414	FINANCE	292,400	345,320	345,320	321,236	366,729	349,468
415	LEGAL	58,662	59,300	59,300	59,300	59,300	59,300
426	PUBLIC BUILDINGS	360,760	303,843	303,843	302,541	304,968	320,304
430	FIRE	1,623,478	1,607,343	1,607,343	1,571,458	2,420,323	1,755,634
435	PERMITTING	315,885	301,128	301,128	267,751	315,071	296,945
436	PLANNING	-	2,172	92,066	92,066	202,229	98,878
450	POLICE	1,131,319	1,429,971	1,429,972	1,336,224	1,753,316	1,464,516
451	STREETS-PUBLIC WORKS	949,454	840,983	840,983	322,035	389,293	394,128
452	STREETS-STATE AID	182,019	126,580	126,580	124,237	126,626	126,626
453	PARKS & RECREATION	327,350	586,936	586,936	586,045	693,871	453,738
454	DOWNTOWN FACILITIES	122,315	206,211	206,211	209,429	163,303	113,788
455	FESTIVALS & EVENTS	116,547	161,189	161,190	125,024	172,132	164,760
456	EMERGENCY MANAGEMENT	13,737	12,000	12,000	12,000	63,000	14,000
GENERAL FUND EXPENDITURES		\$ 6,516,866	\$ 7,306,479	\$ 7,396,374	\$ 6,385,676	\$ 8,097,464	\$ 6,689,671
EXCESS REVENUES OVER EXPENDITURES				\$ 0.00	\$ (255,555)	\$ (1,398,192)	\$ (486,000.00)
ENTERPRISE FUNDS							
31	SOLID WASTE ENTERPRISE FUND	462,066	476,012	477,354	488,675	527,650	527,650
30	STORM WATER ENTERPRISE FUND	97,867	131,369	157,574	125,074	157,574	157,574
TOTAL ENTERPRISE FUND EXPENDITURES		559,934	607,381	634,928	613,749	685,224	685,224
TOTAL ANNUAL BUDGET		\$ 7,076,799	7,913,860	8,031,303	\$ 6,999,425	\$ 8,782,688	\$ 7,374,895

**General Fund
FY 25/26
Projected as of June 30, 2026**

Revenues		\$6,130,121
Expenditures		<u>\$6,385,676</u>
Surplus/Deficit		(\$255,555)

Current Budget: Assigned Fund Balance	\$773,654	
Budget Amendments through April 14, 2026	<u>\$139,620</u>	<u>\$913,274</u>

Projected: Appropriated funds not expended **\$657,719**

Proposed: Assigned Fund Balance for FY 2026-2027 **\$486,000**

**TOWN OF SWANSBORO
 FY 2025-2026 BUDGET
 PROJECTED
 GENERAL FUND
 FUND BALANCE ANALYSIS**

	RESTRICTED	ASSIGNED- APPROPRIATED FOR THE NEXT YEAR	UNASSIGNED	TOTAL
FY 2019-2020	\$358,110	\$378,472	\$2,229,423	\$2,966,005
FY 2020-2021	\$551,332	\$249,260	\$2,432,008	\$3,232,600
FY 2021-2022	\$494,335	\$ -0-	\$2,976,642	\$3,470,977
FY 2022-2023	\$372,002	\$385,883	\$3,557,332	\$4,316,557
FY 2023-2024	\$486,698	\$723,569	\$3,852,321	\$5,062,588
FY 2024-2025	\$542,013	\$773,654	\$3,673,757	\$4,989,424
FY 2025-2026 Projected	\$518,662	\$486,000	\$3,673,757	\$4,678,419

Fund Balance Policy Adopted 1-14-2025

Capital Outlay (Funded) -\$226,000

- **Police-\$116,000**
(2)Vehicles

- **Public Services-\$50,000**
Public Services Director Truck

- **Parks & Rec-\$60,000**
Municipal Tot Lot

Budget
Highlights
FY 26/27

Capital Improvement Plan-Set Aside (Funded):\$102,752

General Fund:

- **Fire: \$75,000**
Apparatus
- **Police:\$11,500**
(1) Police Vehicle
- **Public Works: \$8,125**
Vehicle/equipment Replacement

Enterprise Funds

Stormwater: \$4,062.50
Vehicle/equipment Replacement

Solid Waste:\$4,062.50
Vehicle/equipment Replacement

Budget
Highlights
FY 26/27

Stormwater Enterprise Fund FY 25/26

Revenues \$157,574

Expenditures \$157,574

No rate change proposed in FY 26/27

Note:

The credit for one month if payments were made in advance of quarterly installments (i.e. lump sum for total annual fee paid by September 30th) for both commercial and residential parcels has been discontinued.

Solid Waste Enterprise Fund FY 26/27

Revenues \$527,650

Expenditures \$527,650

Proposed rate increases of 9.8% are necessary An increase in solid waste fees is necessary to address rising costs associated with cumulative Consumer Price Index (CPI) adjustments in prior years.

Current Rate:	Residential \$21.93	Commercial \$36.62
Proposed Rate:	Residential \$24.08	Commercial \$40.21

Last Increase was in FY 18/19