



Board of Commissioners Special Budget Workshop Agenda

Town of Swansboro

Wednesday, April 01, 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. Preliminary Draft Budget for FY 2026–2027

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

A draft FY 2026/2027 Budget is prepared for discussion and further guidance. The Town Manager and Finance Director have met with each department director to date in preparation of this draft.

Recommended Action: Information only

III. Board Comments

IV. Adjournment



Board of Commissioners Meeting Agenda Item Submittal

Item To Be Considered: **Preliminary Draft Budget for FY 2026–2027**

Board Meeting Date: **April 1, 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. The Town Manager and Finance Director have met with each department director to date in preparation of this draft.

The purpose of this memorandum is to present the preliminary proposed budget for Fiscal Year 2026–2027.

This preliminary budget has been developed based solely on department head requests and year-end projections for Fiscal Year 2025–2026. At this stage, the Town Manager has reviewed the submitted requests; however, no recommendations, adjustments, or modifications have been incorporated.

The information provided is intended to offer the Board an initial overview of departmental needs, anticipated expenditures, and projected revenues as submitted. It is presented as a starting point for upcoming budget discussions and work sessions.

Additional review, analysis, and formal recommendations from the Town Manager will be provided as the budget development process progresses.

Background Attachment(s): Preliminary Draft Budget FY 2026-2027

Recommended Action:

1. Information only

Action: _____

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

#	DEPARTMENT	EXPENDITURES					
		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	-
411	GOVERNING BODY	42,015	297,003	297,003	40,740	38,257	-
412	ADMIN SERVICES	420,346	445,135	445,135	441,843	478,780	-
414	FINANCE	292,400	337,748	337,748	327,300	366,729	-
415	LEGAL	58,662	59,300	59,300	59,300	59,300	-
426	PUBLIC BUILDINGS	360,760	300,115	300,115	298,191	304,968	-
430	FIRE	1,623,478	1,607,343	1,607,343	1,556,855	2,420,323	-
435	PERMITTING	315,885	301,128	301,128	276,392	315,071	-
436	PLANNING	-	2,172	92,066	92,635	202,229	-
450	POLICE	1,131,319	1,429,971	1,429,971	1,342,642	1,753,316	-
451	STREETS-PUBLIC WORKS	949,454	840,983	840,983	320,408	389,293	-
452	STREETS-STATE AID	182,019	126,580	126,580	126,114	126,626	-
453	PARKS & RECREATION	327,350	581,236	581,236	576,898	693,871	-
454	DOWNTOWN FACILITIES	122,315	100,451	100,451	112,822	163,303	-
455	FESTIVALS & EVENTS	116,547	154,689	154,689	120,140	172,132	-
456	EMERGENCY MANAGEMENT	13,737	12,000	12,000	12,000	63,000	-
GENERAL FUND EXPENDITURES		\$ 6,516,866	7,177,220	7,267,114	\$ 6,278,824	\$ 8,097,464	\$ -
EXCESS REVENUES OVER EXPENDITURES					\$ (315,033)	\$ (1,382,942)	\$ -
ENTERPRISE FUNDS							
31	SOLID WASTE ENTERPRISE FUND	465,039	456,012	477,354	488,675	527,650	-
30	STORM WATER ENTERPRISE FUND	97,336	120,369	157,574	125,074	157,574	-
TOTAL ENTERPRISE FUND EXPENDITURES		562,375	576,381		613,749	685,224	-
TOTAL ANNUAL BUDGET		\$ 7,079,241	7,753,601		\$ 6,892,572	\$ 8,782,688	\$ -

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	2,430,000	2,602,377	
11-300-300110	TAXES-AD VALOREM - PRIOR YEARS	24,174	18,857	10,000	12,239	12,239	
11-300-300120	TAXES-PENALTIES/INTEREST	9,957	10,062	3,500	8,468	3,500	
11-310-310200	TAXES-SALES & USE TAX	1,498,693	1,594,977	1,550,000	1,600,000	1,600,000	
11-300-310250	TAXES-OCCUPANCY	121,780	123,191	120,000	120,000	120,000	
11-300-310260	TAXES-BEER & WINE	21,050	17,859	14,000	14,000	14,000	
11-300-310270	TAXES-UTILITY FRANCHISE	273,858	300,916	235,000	235,000	235,000	
11-450-320300	POLICE DONATIONS	639	9,409	3,000	14,206	3,000	
11-430-320310	FIRE DONATIONS	45	8,843	-	3,240	1,000	
11-453-320320	PARK DONATIONS	120	57	-	24	-	
11-300-330400	SIDEWALK DEVELOPMENT FEE	3,880	11,850	-	2,700	-	
11-450-330405	FEES/COURT FACILITIES	6,524	5,070	5,000	4,000	4,500	
11-300-330410	TDA ADMINISTRATIVE FEE	9,350	6,445	4,100	4,100	4,100	
11-454-330415	TOWN MARINA FEES	41,590	43,475	35,000	35,000	35,000	
11-435-330420	PLANNING & ZONING FEES	11,419	28,670	8,000	8,000	8,000	
11-435-330430	FEES-BLDG PERMITS,INSPECTIONS, PLANNING & ZONING	109,049	137,744	92,815	168,778	223,022	
11-435-330440	HOMEOWNER'S RECOVERY FEES	490	460	500	300	500	
11-456-330450	COST RECOVERY	-	6,326	4,000	4,000	4,000	
11-300-330460	LEASES (Spectrum;106 Church St)	89,521	44,654	36,500	36,500	37,563	
11-453-340306	CONCESSIONS	145	0.13	-	-	-	
11-453-340500	RENTAL FEES-OTHER ROOMS	2,270	1,450	1,000	2,500	1,500	
11-453-340501	RENTAL FEES - PARKS	5,755	7,280	5,500	6,000	6,500	
11-453-340502	RENTAL FEES - RECREATION ROOMS	20,198	20,300	19,000	20,000	20,000	
11-453-340503	REC PROGRAM/CONTRACT FEES	36,818	26,321	38,685	23,345	61,430	
11-453-340504	RENTAL FEES-OLD TOWN HALL	-	385	-	-	-	
11-453-340305	REC PROGRAM-INSTRUCTIONAL CONTRACTS	11,712	8,163	8,050	3,000	-	
11-453-340506	REC PROGRAM-DOG PARK AND GYM ANNUAL MEMBERSHIP	3,515	3,530	3,100	3,515	-	
11-300-350525	SOLID WASTE DISPOSAL TAX	-	-	2,500	2,500	-	
11-300-355550	REFUNDS-GAS TAX	13,147	14,415	14,600	14,000	14,000	
11-452-360600	STATE RD - POWELL BILL	126,626	143,997	126,626	139,962	126,626	
11-430-365699	COUNTY FUNDING/3 CENT FIRE TAX	197,845	205,760	205,000	206,923	205,000	
11-430-365700	COUNTY FUNDING/FIRE DEPT	183,133	208,997	302,865	302,865	302,865	
11-300-365701	TAXES-ABC DISTRIBUTION	49,653	45,056	48,600	48,600	48,600	
11-400-370800	INVESTMENT EARNINGS/GF	308,660	272,846	168,782	168,782	145,000	
11-300-370801	EASEMENTS	-	-	-	-	-	
11-300-370810	SALE OF FIXED ASSETS	1,500	12,421	-	23,132	40,000	
11-300-370820	ONWASA-SATELLITE OFFICE PAYMENT	35,000	35,000	35,000	35,000	35,000	
11-300-370830	MISCELLANEOUS INCOME	1,824	20,688	500	23,212	500	
11-455-370843	PARADE	1,550	1,475	1,700	930	1,700	
11-455-340845	FESTIVALS & EVENTS	86,935	95,464	80,000	24,235	66,000	
11-450-370855	POLICE REIMBURSEMENT	5,810	4,900	2,300	4,875	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	624,500	
11-300-370880	INSURANCE PROCEEDS	37,084	40,122	-	7,934	-	
11-430-370881	MUNICIPAL EQUIPMENT SALES REVENUE	-	-	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	-	-	-	
11-300-380930	GRANTS-VARIOUS-MUNICIPAL TOT LOT	22,500	83,274	514,800	14,800	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	-	-	862,814	-	-	
	TOTAL GENERAL FUND REVENUES	\$ 6,259,451	\$ 6,745,511	\$ 7,286,414	\$ 5,963,791	\$ 6,714,522	\$ -
	ENTERPRISE FUNDS						
	REVENUES						
	SOLID WASTE						
	USER FEES	477,354	481,582	477,354	488,000	527,650	
	TRANSFER FROM GENERAL FUND	-	\$ -	\$ -	-	-	-
	APPROPRIATED FUND BALANCE	-	\$ -	\$ -	-	-	-
	TOTAL:SOLID WASTE	\$ 477,354	\$ 481,582	\$ 477,354	\$ 488,000	\$ 527,650	\$ -
	STORMWATER						
	USER FEES	152,159	157,779	157,574	152,169	152,169	
	NCDOT-MOWING CONTRACT/STREET MAINTENANCE	5,415	5,413	5,405	5,405	5,405	
	GRANTS-VARIOUS	-	-	-	-	-	-
	GRANTS-NC DEPARTMENT ENVIRONMENTAL QUALITY	-	-	-	-	-	-
	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
	APPROPRIATED FUND BALANCE	11,325	-	-	-	-	-
	TOTAL:STORMWATER	\$ 168,899	\$ 163,192	\$ 162,979	\$ 157,574	\$ 157,574	\$ -
	TOTAL REVENUES FOR ENTERPRISE FUNDS	\$ 646,253	\$ 644,774	\$ 640,333	\$ 645,574	\$ 685,224	\$ -
	TOTAL REVENUES	\$ 7,391,765	\$ 7,931,189	\$ 7,926,747	\$ 6,609,365	\$ 7,399,746	\$ -

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

		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	
11-400-501850	EMPLOYEE RELATIONS	3,286	3,920	5,000	5,000	5,500	
11-400-501930	SERVICES-PROFESSIONAL	1,750	1,750	1,925	1,925	1,925	
11-400-501950	SERVICES-SOFTWARE SUPPORT	43,169	38,442	40,312	41,693	44,000	
11-400-501960	SERVICES-I.T MAINTENANCE	76,276	89,991	110,000	110,000	87,800	
11-400-502850	UNEMPLOYMENT INSURANCE	1,475	4,305	4,200	4,200	5,000	
11-400-502990	MEDICAL BENEFITS-HRA/EMPLOYEE ASSISTANCE PROGRAM	3,128	759	15,000	15,000	15,341	
11-400-503210	TELEPHONE-VOIP & FAX	9,382	9,496	9,492	9,492	9,600	
11-400-503250	POSTAGE	3,052	1,533	3,500	3,500	3,500	
11-400-503315	SPECTRUM	6,180	6,149	6,000	6,000	6,000	
11-400-503520	R/M EQUIPMENT	508	91	1,350	1,000	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	
11-400-504560	INSURANCE-WORKMAN'S COMP	43,918	44,463	49,000	40,313	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	
11-400-709930	TRANSFER-SWANSBORO TDA	121,052	119,449	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	-	
DEPARTMENT TOTAL		619,390	560,579	581,365	574,543	550,266	-
Advance Office-Copiers-Town Hall/Visitor Center							
Software Debt Service-\$12,974.26							

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

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 OFFICIAL	9,419	8,145	9,374	8,408	8,818	
11-411-501810	FICA	721	623	717	643	675	
11-411-502010	SUPPLIES - DEPARTMENT	1,528	641	2,000	2,000	2,000	
11-411-500211	COMMUNITY RELATIONS	1,666	1,343	1,850	1,850	1,850	
11-411-503100	TRAVEL/CONFERENCE/TRAIN	3,832	100	4,590	4,590	10,043	
11-411-503125	SUBSISTENCE	1,633	1,657	1,272	1,272	1,672	
11-411-503910	ADS/NOTICES	388	363	500	500	500	
11-411-504140	EXPENSE-RECORDATIONS	79	81	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	
11-411-506920	EXPENSE-ELECTION	8,968	-	15,000	9,776		
DEPARTMENT TOTAL		\$ 42,334	\$ 42,015	\$ 297,003	40,740	\$ 38,257	\$ -
Mayor							
5 Commissioners							

ADMINISTRATIVE SERVICES							
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
11-412-501210	SALARIES-FULL TIME	279,253	292,681	304,039	298,661	320,630	
11-412-501220	SALAIRES-OVERTIME	-	-	-	43		
11-412-501231	LONGEVITY	1,569	881	1,044	819	1,131	
11-412-501232	CELL PHONE STIPEND	1,726	550	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	
11-412-501810	FICA	21,469	22,448	23,385	22,851	24,661	
11-412-501815	FEES-OTHER		-		-		
11-412-501820	RETIREMENT	33,012	54,350	53,576	51,937	58,239	
11-412-501830	INSURANCE - GROUP	23,896	15,426	13,968	15,150	20,081	
11-412-501930	SERVICES-PROFESSIONAL		595	-	-	-	
11-412-501950	SERVICES-SOFTWARE SUPPORT	4,800	5,873	7,088	7,088	5,900	
11-412-501990	SERVICES-OTHER	6,649	3,281	11,735	11,735	13,135	
11-412-502010	SUPPLIES-DEPARTMENT	1,284	237	1,500	1,500	1,500	
11-412-503100	TRAVEL/CONFERENCE/TRAINING	12,464	5,906	9,353	9,353	11,697	
11-412-503150	TRANSPORTATION EXPENSE		-	-			
11-412-503125	SUBSISTENCE	121	-	500	500	500	
11-412-503910	ADS/NOTICES		-	-	-		
11-412-504910	DUES/PROF SUBSCRIPTIONS	8,301	10,815	10,847	14,257	12,319	
11-412-505001	NON-CAPITAL OUTLAY			-	-		
11-412-506000	BOARD EXPENSES	75	80	300	150	300	
DEPARTMENT TOTAL		\$ 408,013	\$ 420,346	\$ 445,135	\$ 441,843	\$ 478,780	\$ -
Town Manager-100%							
Town Clerk-100%							
Deputy Clerk/Project Coordinator-75%							
Admin Services Representative-75%							

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

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	189,081	185,902	184,789	
11-414-501231	LONGEVITY	825	700	950	925	950	
11-414-501232	CELL PHONE STIPEND	600	550	600	600	600	
11-414-501810	FICA	12,325	12,485	14,583	14,115	14,255	
11-414-501815	FEES OTHER	5,406	9,181	8,960	10,356	11,000	
11-414-501820	RETIREMENT	24,452	30,512	33,065	25,629	33,619	
11-414-501830	INSURANCE-GROUP	17,890	14,603	16,049	16,049	23,218	
11-414-501910	SERVICES-AUDITOR	13,500	15,500	15,500	15,500	30,000	
11-414-501930	SERVICES -PROFESSIONAL	4,337	4,362	5,000	5,000	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	
11-414-502600	SUPPLIES-OFFICE	3,037	2,577	3,500	3,500	3,500	
11-414-503100	TRAVEL/CONFERENCE/TRAINING	2,378	3,052	4,200	4,200	4,500	
11-414-504910	DUES/PROF SUBSCRIPTIONS	499	1,298	1,159	1,424	1,199	
11-414-505001	NON-CAPITALIZED OUTLAY	-	-	-	-	-	
11-414-506910	EXPENSE-TAX COLLECTION	34,545	30,600	42,000	41,000	50,000	
DEPARTMENT TOTAL		\$ 287,665	\$ 292,400	\$ 337,748	\$ 327,300	\$ 366,729	\$ -
Finance Director-100%							
Finance Technician-100%							
Finance Clerk-100%							

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

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	
11-415-501924	Services-Legal Special Meetings	-	-	3,000	3,000	3,000	
11-415-501926	Services-Legal-Loans/Grants/Property	-	-	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	\$ -

PUBLIC BUILDINGS							
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
11-426-501210	SALARIES-FULL TIME	69,973	73,521	75,272	69,416	78,664	
11-426-501220	SALARIES-OVERTIME	27	-	-	173	-	
11-426-501231	LONGEVITY	69	300	350	263	363	
11-426-501232	CELL PHONE STIPEND	525	513	600	600	600	
11-426-501810	FICA	5,400	5,696	5,831	5,344	6,091	
11-426-501815	FEES-OTHER	-	-	-	254		
11-426-501820	RETIREMENT	9,110	10,260	13,158	10,480	14,304	
11-426-501830	INSURANCE-GROUP	10,693	13,114	11,711	14,809	19,658	
11-426-501930	SERVICES-PROFESSIONAL	43,312	-	-	-	-	
11-426-502010	SUPPLIES-DEPARTMENT	860	1,761	1,500	1,500	1,500	
11-426-502120	UNIFORMS	957	1,228	1,300	1,300	1,300	
11-426-502130	JANITORIAL SUPPLIES	6,753	6,707	7,500	7,500	7,500	
11-426-502500	SUPPLIES-GAS/OIL	3,409	3,593	3,500	3,500	3,500	
11-426-503100	TRAVEL/CONFERENCE/TRAINING	-	-	500	500	500	
11-426-503310	UTILITIES	66,204	70,150	67,000	74,000	75,000	
11-426-503315	SPECTRUM	1,296	110	-	-		
11-426-503520	R/M EQUIPMENT	399	428	1,000	2,500	2,500	
11-426-503530	R/M VEHICLES	1,413	645	1,500	1,500	1,500	
11-426-503540	R/M-BUILDING/GROUNDS	149	1,690	2,500	2,500	2,500	
11-426-503542	R/M-TOWN HALL	1,236	1,311	5,000	2,000	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	
11-426-503546	R/M-PSB	3,979	3,318	19,530	17,690	2,000	
11-426-503547	R/M-PUBLIC WORKS OFFICE	151	712	1,000	1,000	1,000	
11-426-503548	R/M-PARKS & RECREATION	1,321	75	6,000	6,000	2,000	
11-426-505001	NON-CAPITALIZED OUTLAY	1,455	1,373	1,000	1,000	1,000	
11-426-507900	LOAN REPAYMENT - LAND/BLDGS	130,260	129,210	72,863	72,863	72,863	
11-426-605000	CAPITAL OUTLAY	5,760	33,971	-	-	-	-
11-426-709950	CAPITAL RESERVE					8,125	
DEPARTMENT TOTAL		\$ 366,184	\$ 360,760	\$ 300,115	\$ 298,191	\$ 304,968	\$ -
	Public Works Director-25%						
	Maintenance Tech-100%						
	Maintenance Tech-50%						
	Loan Repayment						
	Town Hall Annex-\$72,862.57						

		FIRE					
		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
LINE ITEM	DESCRIPTION						
11-430-501210	SALARIES-FULL TIME	604,650	674,609	692,475	659,315	874,545	
11-430-501220	SALARIES-OVERTIME	58,592	121,648	92,000	111,000	110,816	
11-430-501229	SALARIES-PART TIME	109,628	74,629	80,000	80,000	32,000	
11-430-501230	SALARIES-VOLUNTEERS	-	-	14,300	14,300	16,000	
11-430-501231	LONGEVITY	4,700	4,781	3,925	3,925	4,700	
11-430-501710	RECRUITMENT/RETENTION	10,027	18,541	5,000	5,000	6,000	
11-430-501810	FICA	58,802	67,236	67,909	57,662	79,871	
11-430-501815	FEES OTHER	507	-	-	-	-	
11-430-501820	RETIREMENT	86,907	114,340	136,499	110,417	178,350	
11-430-501821	RETIREMENT-FIRE RESCUE PENSION	-	-	3,840	3,840	3,850	
11-430-501830	INSURANCE-GROUP	83,328	85,116	77,933	77,933	157,703	
11-430-501870	TUITION REIMBURSEMENT	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	
11-430-501990	SERVICES-OTHER	901	-	-	-	-	
11-430-502006	SUPPLIES-REPAIR & MAINTENANCE	-	-	3,000	3,000	5,000	
11-430-502007	SUPPLIES-TOOLS & EQUIPMENT	-	-	1,000	1,000	2,000	
11-430-502008	SUPPLIES-TRAINING	-	-	1,500	1,500	2,000	
11-430-502010	SUPPLIES-DEPARTMENT	2,583	5,639	4,000	4,000	7,500	
11-430-502014	EMS-SUPPLIES	1,576	2,435	7,000	7,000	7,500	
11-430-502015	COMMUNITY RISK REDUCTION	1,334	1,807	2,600	2,600	5,500	
11-430-502120	UNIFORMS	6,484	4,548	9,250	9,250	13,500	
11-430-502125	UNIFORMS-NEW HIRE	-	-	-	-	-	
11-430-502350	MEDICAL EXAMS	-	8,039	8,850	8,850	9,000	
11-430-502500	SUPPLIES-GAS/OIL	17,830	16,306	30,000	30,000	30,000	
11-430-503100	TRAVEL/CONF/TRAINING	7,109	13,831	14,000	14,000	500	
11-430-503125	SUBSISTENCE	527	185	750	750	23,650	
11-430-503210	TELEPHONE-AGENCY	3,443	3,691	5,300	5,300	750	
11-430-503315	SPECTRUM	240	244	400	400	5,300	
11-430-503520	R/M EQUIPMENT	7,214	8,056	9,000	9,000	9,000	
11-430-503530	R/M VEHICLES	28,833	33,385	26,800	26,800	35,000	
11-430-503540	R/M BUILDINGS	-	-	-	-	3,500	
11-430-503550	ISO-REQUIRED TESTING	-	-	7,750	7,750	5,775	
11-430-503553	ISO-REQUIRED SERVICE	-	-	5,150	5,150	7,500	
11-430-504540	VFIS PROPERTY & LIABILTY	-	26,769	36,550	36,550	38,000	
11-430-504910	DUES/PROF SUBSCRIPTIONS-PERSONNEL	2,311	-	2,000	2,000	2,500	
11-430-504915	DUES/PROF SUBSCRIPTIONS-AGENCY	-	2,721	2,000	2,000	2,000	
11-430-505001	NON-CAPITALIZED OUTLAY	24,195	37,242	4,000	4,000	17,100	
11-430-505010	EQUIPMENT-REPLACEMENT PROGRAM	-	-	35,000	35,000	35,000	
11-430-505020	EQUIPMENT-ISO	-	-	29,500	29,500	25,000	
11-430-505030	EQUIPMENT-TRAINING	-	-	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	
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	
DEPARTMENT TOTAL		\$ 1,396,691	\$ 1,623,478	\$ 1,607,343	\$ 1,556,855	\$ 2,420,323	\$ -
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	
	(3) Proposed-Firefighter II		Marine 17 (1718)			SCBA-Lease-40,000(Revenue offset-Summerville-\$40,000)	

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

Item II - a.

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	189,947	210,239	
11-435-501220	SALARIES-OVERTIME	47	-	-	14	-	
11-435-501230	SALARIES-PART TIME	28,748	-	-	-	-	
11-435-501231	LONGEVITY	706	713	869	713	869	
11-435-501232	CELL PHONE STIPEND	1,200	600	600	600	600	
11-435-501810	FICA	19,738	14,576	16,196	14,019	16,196	
11-435-501815	FEES-OTHER	-	-	-	-	-	
11-435-501820	RETIREMENT	34,797	31,432	36,733	32,131	38,211	
11-435-501830	GROUP INSURANCE	26,098	31,934	25,142	29,300	36,469	
11-435-501930	SERVICES-PROFESSIONAL	1,286	(600)	-	-	-	
11-435-501940	SERVICES-PLANNING CONSULTANT	-	-	-	-	-	
11-435-501990	SERVICES-OTHER	-	-	500	-	500	
11-435-502010	SUPPLIES-DEPARTMENT	465	359	500	500	500	
11-435-502120	UNIFORMS	835	680	1,300	1,300	1,300	
11-435-502500	SUPPLIES-GAS/OIL	668	2,754	5,000	3,000	2,500	
11-435-503100	TRAVEL/CONFERENCE/TRAINING	5,987	1,417	2,000	2,000	4,200	
11-435-503150	TRANSPORTATION EXPENSE	521	56	-	-	-	
11-435-503210	TELEPHONE	9	537	-	537	960	
11-435-503530	R/M-VEHICLES	70	322	500	500	-	
11-435-504910	DUES/PROF SUBSCRIPTIONS	410	1,567	1,050	1,332	2,029	
11-435-505001	NON-CAPITAL OUTLAY	170	-	-	-	-	
11-435-506990	HOMEOWNERS RECOVERY FUND	450	414	500	500	500	
11-435-6050000	CAPITAL OUTLAY	-	29,818	-	-	-	
DEPARTMENT TOTAL		\$ 361,096	\$ 315,885	\$ 301,128	\$ 276,392	\$ 315,071	\$ -
Chief Building Inspector-100%							
Building Inspector/Code Enforcement Officer-100%							
Deputy Clerk/Project Coordinator-25%							
Permit Clerk-100%							
Admin Services Representative-25%							

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

Item II - a.

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	
11-436-501231	LONGEVITY	-	175	200	175	225	
11-436-501232	CELL PHONE STIPEND	-	500	600	600	600	
11-436-501810	FICA	-	4,474	5,022	4,896	5,141	
11-436-501815	FEES-OTHER	-	-	-	-	-	
11-436-501820	RETIREMENT	-	8,239	11,319	10,573	12,056	
11-436-501830	GROUP INSURANCE	-	8,370	7,783	9,505	11,277	
11-436-501870	TUITION REIMBURSEMENT	-	-	-	500		
11-436-501930	SERVICES-PROFESSIONAL	-	(43)		-	-	
11-436-501940	SERVICES-PLANNING CONSULTANT	-	-		-	100,000	
11-436-501990	SERVICES-OTHER	-	-	-	-	-	
11-436-502010	SUPPLIES-DEPARTMENT	-	-	-	-	-	
11-436-503100	TRAVEL/CONFERENCE/TRAINING	-	1,044	2,172	2,172	6,427	
11-436-503150	TRANSPORTATION EXPENSE	-	-	-	-	-	
11-436-504910	DUES/PROF SUBSCRIPTIONS	-	120	120	120	120	
11-436-506000	BOARD EXPENSES	-	-	-	-	-	
DEPARTMENT TOTAL		\$ -	\$ 81,668	\$ 92,066	\$ 92,635	\$ 202,229	\$ -
Town Planner-100%							

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

Item II - a.

POLICE							
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
11-450-501210	SALARIES-FULL TIME	628,403	630,077	789,255	713,608	875,935	
11-450-501220	SALARIES-OVERTIME	32,367	26,765	30,000	30,000	30,000	
11-450-501231	LONGEVITY	2,325	1,975	2,725	2,325	3,350	
11-450-501300	SEPARATION ALLOW (Parrish)	6,804	1,966	1,729	1,729	2,400	
11-450-501810	FICA	50,810	50,235	61,059	56,400	69,744	
11-450-501815	FEES-OTHER	25	-	-	-	-	
11-450-501820	RETIREMENT	123,226	131,834	169,458	153,229	199,220	
11-450-501830	INSURANCE-GROUP	80,189	96,198	100,921	106,417	168,784	
11-450-501850	EMPLOYEE RELATIONS	-	-	-	-	-	
11-450-501930	SERVICES-PROFESSIONAL	-	-	-	-	-	
11-450-501950	SERVICES-SOFTWARE SUPPORT	3,399	3,467	3,537	3,536	3,537	
11-450-501990	SERVICES-OTHER	2,162	2,561	2,952	6,000	3,102	
11-450-502010	SUPPLIES-DEPARTMENT	3,932	2,874	12,000	12,000	14,000	
11-450-502011	SHOP WITH THE COP	-	2,021	2,000	2,003	2,500	
11-450-502030	PUBLIC RELATIONS	262	369	1,000	1,000	2,500	
11-450-502120	UNIFORMS	5,379	3,831	5,000	5,500	10,000	
11-450-502121	YOUTH CADET PROGRAM	-	168	-	-	-	
11-450-502350	MEDICAL EXAMS	3,525	1,919	3,000	3,000	3,345	
11-450-502500	SUPPLIES-GAS/OIL	39,150	34,917	47,019	47,019	75,000	
11-450-503100	TRAVEL/CONF/TRAINING	1,304	1,225	5,200	5,200	6,600	
11-450-503125	SUBSISTENCE	323	36	1,000	1,000	2,000	
11-450-503210	TELEPHONE	4,971	5,167	4,500	4,500	4,550	
11-450-503250	POSTAGE	-	-	-	60		
11-450-503520	R/M EQUIPMENT	1,942	712	3,000	2,000	7,000	
11-450-503530	R/M VEHICLES	11,434	19,460	10,000	11,500	25,000	
11-450-504910	DUES/PROF SUBSCRIPTIONS	100	-	-	-	175	
11-450-505001	NON-CAPITALIZED OUTLAY	10,602	13,867	14,670	14,670	19,200	
11-450-507900	LOAN REPAYMENTS	4,091	4,091	15,835	15,835	39,374	
11-450-507922	GRANT - EQUIPMENT	-	-	-	-	-	
11-450-605000	CAPITAL OUTLAY	50,827	95,586	144,111	144,111	163,000	
11-450-709950	CAPITAL RESERVE	8,000	-	-	-	23,000	
DEPARTMENT TOTAL		\$ 1,075,551	\$ 1,131,319	\$ 1,429,971	\$ 1,342,642	\$ 1,753,316	\$ -
13 Officers							
1 Admin Assistant							
			Loan Repayment-Detective Vehicle-4207.86				
PROPOSED-(2) POLICE OFFICERS			Police Interceptor-11,626.46				
			3/20/2026-Police Interceptor-23,539				

		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	115,067	142,515	
11-451-501220	SALARIES-OVERTIME	123	565	-	914	-	
11-451-501231	LONGEVITY	363	625	588	538	663	
11-451-501232	CELL PHONE STIPEND	1,025	925	1,050	850	1,350	
11-451-501810	FICA	9,928	10,345	10,515	8,990	11,056	
11-451-501820	RETIREMENT	16,868	18,573	23,734	18,160	25,915	
11-451-501830	INSURANCE-GROUP	19,805	22,119	19,439	23,607	39,229	
11-451-501930	SERVICES-PROFESSIONAL	-	-	-	-	-	
11-451-501990	SERVICES-OTHER	147	-	-	-	-	
11-451-502010	SUPPLIES-DEPARTMENT	1,677	633	500	500	500	
11-451-502120	UNIFORMS	-	2,045	1,900	1,900	2,199	
11-451-502500	SUPPLIES-GAS/OIL	3,563	2,917	3,000	3,000	4,000	
11-451-503100	TRAVEL/CONFERENCE/TRAINING	299	-	500	500	4,500	
11-451-503125	SUBSISTENCE	535	987	-	1,400	1,000	
11-451-503210	TELEPHONE	-	-	-	-	-	
11-451-503311	STREET LIGHTS	57,997	57,765	66,000	66,000	69,300	
11-451-503520	R/M EQUIPMENT	861	636	1,000	1,000	3,000	
11-451-503530	R/M VEHICLES	1,467	224	1,000	1,000	1,000	
11-451-503540	R/M BUILDING/GROUNDS	-	-	-	-	-	
11-451-503541	R/M STREETS	10,933	324	1,500	1,500	1,500	
11-451-503550	R/M TRAFFIC SIGNS	460	2,951	5,000	5,000	1,500	
11-451-504910	DUES/PROFESSIONAL SUBSCRIP	-	-	-	-	-	
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	
11-451-505002	SIDEWALKS CONSTRUCTION/MAINTENANCE	3,170	-	500,000	-	-	
11-451-507900	LOAN REPAYMENTS	-	22,428	67,442	67,442	67,442	
11-451-605000	CAPITAL OUTLAY	150	644,256	-	-	-	
11-451-709950	CAPITAL RESERVE-EQUIPMENT	50,000	-	-	-	8,125	
DEPARTMENT TOTAL		\$ 308,776	\$ 949,454	\$ 840,983	\$ 320,408	\$ 389,293	\$ -
Public Works Director-50%							
Maintenance Tech-100% (2)							
Maintenance Tech-50%							
Debt Service:							
Dump Truck-22,227							
Jet Vac-\$45,215							

POWELL BILL-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
11-452-501210	SALARIES-FULL TIME	3,394	3,528	3,606	1,863	3,606	
11-452-501231	LONGEVITY	14	15	10	10	10	
11-452-501232	CELL PHONE STIPEND	30	28	30	30	30	
11-452-501810	FICA	261	271	279	142	279	
11-452-501820	RETIREMENT	438	484	629	296	629	
11-452-501830	INSURANCE-GROUP	22	23	23	2,655	23	
11-452-501930	SERVICES-PROFESSIONAL	500	500	850	571	850	
11-452-502010	SUPPLIES-DEPARTMENT	-	34	1,000	955	1,000	
11-452-502120	UNIFORMS	7	-	-	-	-	
11-452-502500	SUPPLIES-GAS/OIL	454	482	2,500	2,175	2,500	
11-452-503520	R/M EQUIPMENT	192	-	1,000	991	1,000	
11-452-503530	R/M VEHICLES	-	-	1,000	774	1,000	
11-452-503541	R/M STREETS	33,486	139,103	77,889	77,889	77,935	
11-452-505001	NON-CAPITALIZED OUTLAY	-	958	1,500	1,500	1,500	
11-452-505002	SIDEWALKS	-	-	-	-	-	
11-452-507900	LOAN REPAYMENT	-	36,593	36,264	36,264	36,264	
DEPARTMENT TOTAL		\$ 38,798	\$ 182,019	\$ 126,580	\$ 126,114	\$ 126,626	\$ -
Public Works 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	173,317	220,808	
11-453-501220	SALARIES OVERTIME	971	(650)	1,000	1,500	2,000	
11-453-501230	SALARIES PART TIME	45,691	43,030	51,720	51,720	55,000	
11-453-501231	LONGEVITY	1,825	1,725	2,275	1,800	2,050	
11-453-501232	CELL PHONE STIPEND	1,125	1,600	1,800	1,800	2,450	
11-453-501810	FICA	15,381	16,039	17,737	15,678	21,597	
11-453-501815	FEES OTHER	1,236	835	1,500	2,133	1,500	
11-453-501820	RETIREMENT	20,532	25,163	31,033	27,906	40,699	
11-453-501830	INSURANCE-GROUP	14,862	18,501	15,929	19,421	35,631	
11-453-501930	PROFESSIONAL SERVICES	2,130	2,130	4,750	4,750	8,750	
11-453-501950	SERVICES-SOFTWARE SUPPORT	3,800	3,850	3,900	3,993	5,900	
11-453-501990	SERVICES-OTHER	202	254	280	280	544	
11-453-502009	SUPPLIES-PROGRAMMING	3,993	4,623	10,468	10,468	11,160	
11-453-502010	SUPPLIES-DEPARTMENT	4,237	1,240	3,210	3,210	3,852	
11-453-502023	CLASS INSTRUCTORS	6,702	5,362	13,415	13,415	8,315	
11-453-502024	CONTRACT SERVICES	2,089	1,557	1,800	1,800	5,100	
11-453-502025	CAMP/PROGRAM ACTIVITIES	5,042	2,493	6,600	6,600	3,800	
11-453-502026	RENTALS	413	-	600	600	700	
11-453-502027	GROCERIES/FOOD CATERING	492	-	-	-	-	
11-453-502028	SPECIAL EVENTS	6,651	7,570	7,708	5,600	11,200	
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	
11-453-502500	SUPPLIES-GAS/OIL	2,025	1,901	1,750	1,750	2,330	
11-453-503100	TRAVEL/CONFERENCE/TRAINING	3,049	2,802	2,614	2,614	5,320	
11-453-503125	SUBSISTENCE	-	-	150	150	150	
11-453-503150	TRANSPORTATION EXPENSE	424	679	770	770	720	
11-453-503210	TELEPHONE	-	-	600	600	720	
11-453-503315	SPECTRUM	1,358	1,418	1,368	1,368	1,560	
11-453-503520	R/M EQUIPMENT	1,270	891	1,350	1,350	1,450	
11-453-503521	R/M-SPLASH PAD	2,480	2,929	3,950	3,721	6,525	
11-453-503522	PLAYGROUND EQUIPMENT	6,293	4,876	20,691	20,691	15,045	
11-453-503523	R/M-DOCKS	1,078	-	-	-	-	
11-453-503530	R/M VEHICLES	1,780	1,129	1,640	1,640	1,640	
11-453-503540	R/M - GROUNDS	9,798	6,815	11,400	11,400	11,400	
11-453-503550	R/M-TRAFFIC SIGNS	-	-	330	330	250	
11-453-503551	SIGNS	-	99	250	250	300	
11-453-503910	ADS/NOTICES	449	1,176	2,250	2,250	4,420	
11-453-504910	DUES-SUBSCRIPTIONS	1,744	1,764	1,897	1,897	1,887	
11-453-505001	NON-CAPITALIZED OUTLAY	5,605	1,708	28,199	28,898	19,654	
11-453-605000	CAPITAL OUTLAY	5,801	-	150,000	150,000	102,000	
11-453-709950	CAPITAL RESERVE	-	-	-	-	74,000	
DEPARTMENT TOTAL		\$ 321,594	\$ 327,350	\$ 581,236	\$ 576,898	\$ 693,871	\$ -
Parks & Recreation Director							
Public Works:Crew Leader							
Recreation Program & Event Manager							
Proposed-Recreation Coordinator							

DOWNTOWN FACILITIES							
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
11-454-501230	SALARIES-PART TIME-VISITOR CENTER-PARKS & REC PT EMPLOYEE	11,577	-	-	-	15,000	
11-454-501231	LONGEVITY	300	325	375	225	375	
11-454-501232	CELL PHONE STIPEND	150	75	-	425	300	
11-454-501810	FICA	3,087	4,076	4,250	4,134	5,425	
11-454-501930	SERVICES-PROFESSIONAL	-	14,940	-	265	-	
11-454-501992	SERVICES-CONSTRUCTION-VISITOR CENTER	-	-	-	-	-	
11-454-502120	UNIFORMS	377	740	-	743	800	
11-454-502500	SUPPLIES-GAS/OIL-VISITOR CENTER	-	-	1,000	-	-	
11-454-503310	UTILITIES-VISITOR CENTER	-	2,498	3,000	2,000	2,200	
11-454-503315	SPECTRUM-VISITOR CENTER	-	2,530	1,284	1,284	1,300	
11-454-503543	REPAIRS/MAINT-VISITOR CENTER	-	306	-	4,086	-	
11-454-501210	SALARIES-FULL TIME-DOCKMASTER	40,694	53,054	55,176	53,591	55,246	
11-454-501230	SALARIES-PART TIME-DOCK ATTENDANTS		-	-	-	-	
11-454-501815	FEES-OTHER	25	63	-	5,225	-	
11-454-501820	RETIREMENT	6,176	8,806	9,601	9,288	10,067	
11-454-501830	INSURANCE-GROUP	7,009	9,050	7,756	9,482	11,249	
11-454-502010	SUPPLIES - DEPARTMENT	638	-	-	-	-	
11-454-503210	TELEPHONE	503	513	540	540	540	
11-454-503311	WATER/SEWER	779	819	-	700	1,000	
11-454-503312	ELECTRICITY	2,633	-	-	-	-	
11-454-503315	SPECTRUM-CHURCH ST DOCK	1,304	-	-	2,500	2,500	
11-454-503523	R/M-DOCKS	7,849	12,917	-	2,214	4,500	
11-454-503540	R/M BUILDINGS & GROUNDS	497	3,797	3,500	2,000	5,900	
11-454-503541	R/M -CHURCH STREET DOCK	-	931	13,470	13,470	-	
11-454-503551	SIGNS	25	385	500	500	500	
11-454-503700	TIPPING FEES-REFUSE	-	51	-	150	-	
11-454-505001	NON-CAPITALIZED OUTLAY	1,687	-	-	-	2,400	
11-454-605000	CAPITAL OUTLAY	-	6,441	-	-	44,000	
DEPARTMENT TOTAL		\$ 85,310	\$ 122,315	\$ 100,451	\$ 112,822	\$ 163,303	\$ -
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	
11-455-501230	SALARIES-PARTIME	7,924	6,769	10,000	7,000	12,500	
11-455-501231	LONGEVITY	200	200	225	225	200	
11-455-501810	FICA	621	533	3,077	2,848	3,267	
11-455-502010	SUPPLIES-DEPARTMENT	1,907	1,443	1,450	1,450	1,900	
11-455-502016	PARADE EXPENSES	1,335	1,569	1,700	1,039	1,700	
11-455-502017	MULLET FESTIVAL EXPENSES	31,019	34,049	34,604	6,251	39,485	
11-455-502018	JULY 4TH EXPENSES	29,833	26,851	34,015	32,400	33,180	
11-455-502019	FLOTILLA EXPENSES	5,184	5,507	7,494	6,803	9,110	
11-455-502022	ARTS BY THE SEA	6,786	4,085	8,230	8,230	9,060	
11-455-502029	PUBLIC PERFORMANCE LICENSE	1,628	1,489	1,552	1,552	1,645	
11-455-502500	SUPPLIES-GAS/OIL	114	273	450	450	450	
11-455-503100	TRAVEL/CONFERENCE	374	-	1,270	1,270	1,500	
11-455-503250	POSTAGE	-	-	-	-	160	
11-455-503310	UTILITIES	969	135	300	300	100	
11-455-503540	R/M-MAINTENANCE GROUNDS	-	-	100	100	100	
11-455-503550	R/M-TRAFFIC SIGNS	-	-	4,002	4,002	330	
11-455-503910	ADS & NOTICES	6,519	6,284	15,280	15,280	25,780	
11-455-504910	DUES/SUBSCRIPTIONS	447	559	490	490	165	
11-455-505001	NON-CAPITAL OUTLAY	408	448	450	450	1,500	
DEPARTMENT TOTAL		121,415	116,547	154,689	120,140	172,132	-

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

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	
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	SUBSTISTENCE	66	1,104		464		
11-456-503210	TELEPHONE		1,732	3,000	1,800	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	
11-456-505001	NON-CAPITALIZED OUTLAY	4,763	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	\$ -

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	47,106	
30-820-501220	SALARIES-OVERTIME	96	251	-	-	-	
30-820-501230	LONGEVITY	203	230	248	248	248	
30-820-501232	CELL PHONE STIPEND	335	330	360	360	360	
30-820-501810	FICA	3,595	3,661	3,650	3,650	3,650	
30-820-501820	RETIREMENT	6,659	7,266	8,239	8,239	8,239	
30-820-501830	INSURANCE-GROUP	8,425	9,061	7,763	7,763	7,763	
30-820-501900	BAD DEBT EXPENSE	4,915	7,062	-	-	-	
30-820-501927	SERVICES-LEGAL LITIGATION	-	3,900	2,400	2,400	2,400	
30-820-501930	FEES-PROFESSIONAL	3,596	4,029	-	-	1,500	
30-820-502010	SUPPLIES-DEPARTMENT	367	1,027	1,200	1,200	1,200	
30-820-502120	UNIFORMS	869	807	4,000	4,000	4,000	
30-820-502500	SUPPLIES-GAS/OIL	2,729	3,428	500	500	500	
30-820-503100	TRAVEL/CONF/TRAINING	-	-	-	-	-	
30-820-503250	POSTAGE	2,482	1,784	4,000	4,000	3,000	
30-820-503520	R/M EQUIPMENT	461	1,000	1,500	1,500	1,500	
30-820-503530	R/M VEHICLES	791	960	2,000	2,000	2,000	
30-820-503540	R/M VBUILDING/GROUNDS	-	510	1,000	1,000	1,000	
30-820-503541	R/M STREETS	214	-	2,000	2,000	2,000	
30-820-503560	R/M STORM DRAINAGE	4,616	27,578	35,000	3,000	26,375	
30-820-503710	TIPPING FEES-YARD WASTE	180	-	1,000	500	1,000	
30-820-504100	DEPRECIATION EXPENSE	10,469	-	11,000	11,000	11,000	
30-820-505001	NON-CAPITALIZED OUTLAY	985	1,486	2,000	2,000	2,000	
30-820-507900	LOAN REPAYMENTS	-	-	22,608	22,608	22,608	
30-820-605000	CAPITAL OUTLAY	-	-	-	-	-	
30-820-709950	CAPITAL RESERVE-EQUIPMENT	-	-	-	-	8,125	
	DEPARTMENT TOTAL	\$ 97,336	\$ 120,369	\$ 157,574	\$ 125,074	\$ 157,574	\$ -
	Public Works Director-10%						
	Maintenance Tech 100%						
	Debt Service-Jet Vac						

Town of Swansboro
Preliminary Draft Budget-FY 26/27
Before Adjustments



Budget Workshop
April 1, 2026

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General Fund
Before Adjustments
FY 26/27

Revenues	\$6,714,522
Expenditures	\$8,097,464
Deficit	(\$1,382,942)

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REVENUE NEUTRAL TAX PER CENT

.01 = \$100,960 (100% Collection)

.01 = \$99,516 (98.57% Collection)

- Revenue Neutral-Tax Rate = 26.15 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.

Currently included in Draft Budget

Ad Valorem Tax Revenue:\$2,602,351 (98.57% Collection Rate)

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TAX PER CENT

.01 = \$100,960 (100% Collection)

.01 = \$99,516 (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:\$3,483,070 (98.57% Collection)

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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-20% rate increase predicted
- Land Use Update-\$100,000
- Parks & Recreation-Part Time-Pay Increase
- New Personnel-\$437,704
- Capital Improvement Plan-\$254,500
- Capital Outlay \$684,500- **Funding using Loan Proceeds/Grants/Capital Reserve**

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New Personnel Requests-Salaries/Benefits-\$437,704

Budget Highlights FY 26/27

- Recreation Coordinator: \$68,293
- Firefighter II (3): \$218,156
- Police Officer (2): \$151,255

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Capital Improvement Plan-Set Aside Requests:\$254,500

Budget
Highlights
FY 26/27

- **Fire: \$125,000**
Apparatus: \$100,000
Equipment: \$25,000
- **Police:\$23,000**
(2) Police Vehicles
- **Public Works: \$32,500**
2025 Ford F-350, 2025- F-450 Super Duty, Ditch Witch, Kaufman Tilt Trailer,
Cat 312/Dump Truck/Equipment Trailer
- **Parks & Recreation: \$74,000**
Property Acquisition, Waterfront Implementation, Tennis Court Resurfacing,
Park Equipment, Fitness Equipment

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Capital Outlay Requests -\$684,500

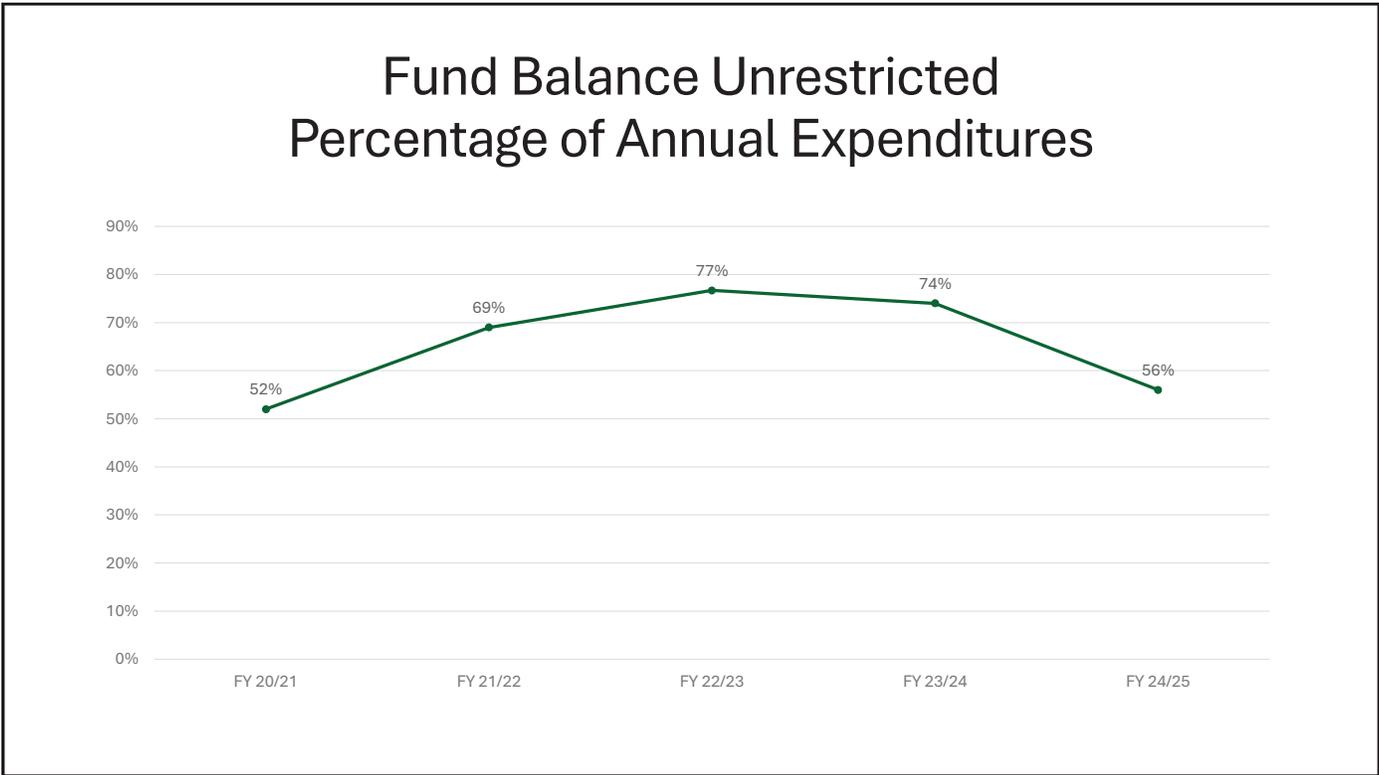
Budget
Highlights
FY 26/27

- **Police-\$163,000**
(2)Vehicles, 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, Fire Dept Boat Launch- 50%
- **Parks & Rec-\$102,000**
Municipal Tot Lot, Vehicle
- **Emergency Management-\$42,500**
Snow Removal Equipment/Message Boards

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	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 <small>* ESTIMATED BALANCE AS OF JUNE 30, 2026</small>	\$400,000	\$0	\$3,673,757	\$4,989,424

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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.

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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

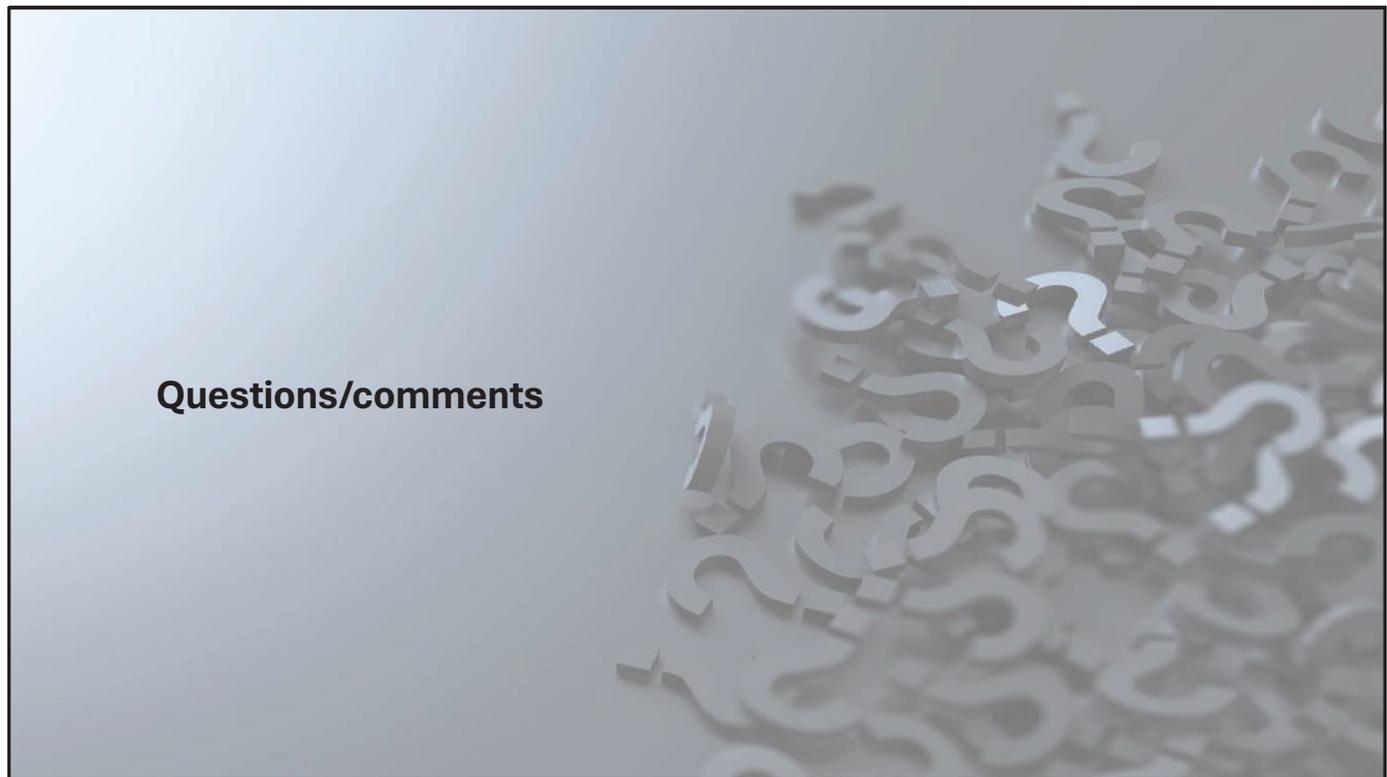
Last Increase was in FY 18/19

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Current Debt Summary

Purpose	<u>Principal Balance</u>	<u>Annual Payment</u>	<u>Pavoff Date</u>	<u>Interest Rate</u>	<u>Term</u>
Town Hall/Tanker	\$162,847	\$84,724	3/21/28	2.69	15
Fire Truck	\$46,544	\$47,512	11/01/26	2.08	10
Sleeping Qtrs.	\$25,000	\$29,860	12/14/26	2.43	10
Vehicles (Police & Fire Department) & Software	\$22,955	\$23,377	7/15/2026	1.84	5
Cab Tractor/Dump Truck	\$159,767	\$58,491	4/3/2029	4.82	5
Jet Vac Truck, Police Vehicle, (2) Fire Chief Vehicles	\$474,425	\$129,183	12/31/2029	4.40	5
Total Debt	\$891,538	\$373,147			

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Questions/comments

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