



Board of Commissioners Special Budget Workshop Agenda

Town of Swansboro

Tuesday, April 29, 2025

Board Members

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

I. Call to Order/Opening Prayer/Pledge

II. Business

a. Draft Budget Discussion FY 2025/2026

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

A draft FY 25/26 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: Provide Guidance on further FY 25/26 Budget.

III. Board Comments

IV. Adjournment



Board of Commissioners Meeting Agenda Item Submittal

Item To Be Considered: **Draft Budget Discussion FY 2025/2026**

Board Meeting Date: **April 29, 2025**

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

Overview: A draft FY 25/26 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.

Current Draft- Expenditures Exceed Revenues By (\$812,244)

The following is a list of General Fund Expenditures with significant impact to the Budget:

➤ Impact to FY 25/26 Budget

- *New Department- Emergency Medical Services-\$365,559
- Retirement increases before COLA/Merit-\$19,351
- *1.5% COLA/1.5% Merit-\$97,523.63 (FICA & Retirement included)
- Health Insurance-\$37,647 10% Rate Increases predicted
- NCLM Property & Liability Insurance-\$16,272 10% Rate Increases predicted
- NCLM Workers Compensation Insurance-\$5,000 10% Rate Increases predicted
- VFIS Insurance-Fire-\$12,288
- *Land Use Update-\$50,000
- Elections-\$15,000
- *UDO Amendments-\$5,000
- *Parks & Recreation-Part Time-\$16,090
- *Non-capital Outlay-\$24,098
- Public Safety Salary increase-\$135,888

Total:\$799,717

***Board of Commissioners has discretion with these items.**

Capital Outlay budget requests funded to (date)

- Police Interceptors (2) -\$104,000-Funded using loan proceeds
- Sidewalks-\$423,654 Fund Balance Appropriated
- Pickleball Court-\$150,000 Fund Balance Appropriated

Action: _____

Capital Reserve transferred to the General Fund: \$111,546

- Sidewalks-\$76,346
- Police Set aside for Police vehicle/equipment-\$23,200
- Downtown Square-Benches-\$12,000

The current draft appropriates \$823,654 from fund balance for 3 specific items requested by the Board of Commissioners.

- Sidewalks-\$423,654
- Pickleball Court-\$150,000
- Project Coffee-\$250,00

Major budget requests that were unfunded (to date) (\$1,522,901 Removed)

- **Personnel-Benefits included-\$334,401**
 - Recreation Coordinator: \$56,025
 - Dock Attendants (2): April 1st – November 23rd) \$20,884
 - Firefighter (3) July 2025-June 2026: \$213,513
 - Fire Administrative Lieutenant Accreditation- 1/ 2025-6/2026-\$38,678
 - Firefighter-Skill Bridge Program-June 2025-\$5,301
- **Capital Outlay budget requests that were unfunded (to date)-\$80,500**
 - Extrication Equipment-\$56,000
 - Radios-\$18,500
 - Treadmill-\$6,000
- **Capital Outlay budget requests that were unfunded (to date)-Funding using Loan Proceeds-\$633,000**
 - Replacement Boat/Equipment-\$51,500
 - Brush Truck-\$125,000
 - Utility Truck/Quick response vehicle/Equipment/Monitors-\$120,500
 - Deployment Ready Trailer with Dams-\$232,000
- **Capital Set aside:\$475,000**
 - Fire Department-\$200,000
 - Emergency Medical Services-\$15,000
 - Parks & Recreation-\$245,000
 - Emergency Management-\$15,000

Background Attachment(s): Draft Budget FY 25/26

Recommended Action: Provide Guidance on further FY 25/26 Budget.

TOWN OF SWANSBORO
 "Preliminary Projections"
 Budget-FY 2025-2026

#	DEPARTMENT	EXPENDITURES			FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
		FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED			
400	NON-DEPARTMENTAL	471,463	619,390	612,764	612,764	568,493	533,824
411	GOVERNING BODY	23,579	42,334	48,595	47,855	42,453	297,003
412	ADMIN SERVICES	370,697	408,013	432,052	429,322	467,061	450,149
414	FINANCE	258,981	287,665	315,178	300,107	344,353	342,109
415	LEGAL	41,417	58,223	59,300	59,300	59,300	59,300
426	PUBLIC BUILDINGS	333,824	366,184	364,723	364,148	295,568	291,639
430	FIRE	975,418	1,396,691	2,135,877	1,687,805	2,407,197	1,558,964
431	EMERGENCY MEDICAL SERVICE	-	-	-	-	509,183	365,559
435	PERMITTING	297,452	361,096	288,270	292,204	340,273	310,744
436	PLANNING	-	-	86,293	87,066	145,565	144,264
450	POLICE	936,855	1,075,551	1,432,852	1,214,290	1,577,500	1,458,545.93
451	STREETS-PUBLIC WORKS	286,421	308,776	1,498,086	998,041	847,673	846,496
452	STREETS-STATE AID	88,230	38,798	191,791	191,791	126,626	126,581
453	PARKS & RECREATION	334,026	321,594	492,086	335,712	886,867	563,315
454	DOWNTOWN FACILITIES	8,476	85,310	207,476	175,136	132,519	97,189
455	FESTIVALS & EVENTS	87,182	121,415	134,635	134,372	161,934	156,689
456	EMERGENCY MANAGEMENT	2,779	19,463	14,549	14,010	259,000	12,000
GENERAL FUND EXPENDITURES		\$ 4,516,799	\$ 5,510,502	8,314,527	\$ 6,943,924	\$ 9,171,568	\$ 7,614,372
EXCESS REVENUES OVER EXPENDITURES					\$ (502,780)	\$ (3,064,044)	\$ (812,244)
ENTERPRISE FUNDS							
31	SOLID WASTE ENTERPRISE FUND	422,973	465,066	475,593	475,593	479,555	479,555
30	STORM WATER ENTERPRISE FUND	209,997	97,336	132,046	132,046	159,774	159,774
TOTAL ENTERPRISE FUND EXPENDITURES		632,970	562,403	607,639	607,639	639,329	639,329
TOTAL ANNUAL BUDGET		\$ 5,149,769	\$ 6,072,905	8,922,166	\$ 7,551,562	\$ 9,810,897	\$ 8,253,701

LINE ITEM	DESCRIPTION	REVENUES					
		FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-300-300100	TAXES-AD VALOREM - CURRENT F/Y	2,409,297	2,536,419	2,502,239	2,502,239	2,532,466	2,532,466
11-300-300110	TAXES-AD VALOREM - PRIOR YEARS	6,033	24,174	10,000	10,000	10,000	10,000
11-300-300120	TAXES-PENALTIES/INTEREST	7,422	9,957	3,500	3,500	3,500	3,500
11-310-310200	TAXES-SALES & USE TAX	1,404,828	1,498,693	1,350,000	1,450,000	1,450,000	1,550,000
11-300-310250	TAXES-OCCUPANCY	120,925	121,780	120,000	120,000	120,000	120,000
11-300-310260	TAXES-BEER & WINE	18,578	21,050	14,000	14,000	14,000	14,000
11-300-310270	TAXES-UTILITY FRANCHISE	244,780	273,858	235,000	235,000	235,000	235,000
11-450-320300	POLICE DONATIONS	4,180	639	8,409	9,409	3,000	3,000
11-430-320310	FIRE DONATIONS	1,100	45	5,000	5,408	-	-
11-453-320320	PARK DONATIONS	1,498	120	-	47	-	-
11-300-330400	SIDEWALK DEVELOPMENT FEE	163	3,880	-	10,600	-	-
11-450-330405	FEES/COURT FACILITIES	9,951	6,524	5,000	5,000	5,000	5,000
11-300-330410	TDA ADMINISTRATIVE FEE	6,975	9,350	9,410	6,445	4,100	4,100
11-454-330415	TOWN MARINA FEES	35,894	41,590	35,000	35,000	35,000	35,000
11-435-330420	PLANNING & ZONING FEES	-	11,419	8,000	24,225	8,000	8,000
11-435-330430	FEES-BLDG PERMITS,INSPECTIONS, PLANNING & ZONING	121,351	109,049	179,100	130,148	75,000	92,815
11-435-330440	HOMEOWNER'S RECOVERY FEES	390	490	500	500	500	500
11-456-330450	COST RECOVERY	-	-	-	3,978	-	4,000
11-300-330460	LEASES (Spectrum;106 Church St)	74,993	89,521	40,388	40,388	21,600	36,500
11-453-340306	CONCESSIONS	-	145	150	-	-	-
11-453-340500	RENTAL FEES-OTHER ROOMS	1,970	2,270	1,000	1,800	1,000	1,000
11-453-340501	RENTAL FEES - PARKS	7,268	5,755	7,000	5,700	5,500	5,500
11-453-340502	RENTAL FEES - RECREATION ROOMS	20,698	20,198	20,000	19,940	19,000	19,000
11-453-340503	REC PROGRAM/CONTRACT FEES	34,923	36,818	33,515	30,035	38,685	38,685
11-453-340504	RENTAL FEES-OLD TOWN HALL	-	-	-	385	-	-
11-453-340305	REC PROGRAM-INSTRUCTIONAL CONTRACTS	8,883	11,712	16,155	11,190	8,050	8,050
11-453-340506	REC PROGRAM-DOG PARK AND GYM ANNUAL MEMBERSHIP	2,820	3,515	3,200	3,515	3,100	3,100
11-300-350525	SOLID WASTE DISPOSAL TAX	3,019	-	2,500	2,500	2,500	2,500
11-300-355550	REFUNDS-GAS TAX	12,591	13,147	14,600	14,600	14,600	14,600
11-452-360600	STATE RD - POWELL BILL	110,084	126,626	126,626	143,997	126,626	126,626
11-430-365699	COUNTY FUNDING/3 CENT FIRE TAX	-	197,845	210,000	205,760	205,000	205,000
11-430-365700	COUNTY FUNDING/FIRE DEPT	177,037	183,133	236,947	236,947	236,947	302,865
11-300-365701	TAXES-ABC DISTRIBUTION	54,531	49,653	60,000	46,000	60,000	48,600
11-400-370800	INVESTMENT EARNINGS/GF	56,402	308,660	124,560	204,477	50,000	159,021
11-300-370801	EASEMENTS	10,000	-	-	-	-	-
11-300-370810	SALE OF FIXED ASSETS	-	1,500	-	-	-	-
11-300-370820	ONWASA-SATELLITE OFFICE PAYMENT	35,000	35,000	35,000	35,000	35,000	35,000
11-300-370830	MISCELLANEOUS INCOME	15,335	1,824	3,078	17,949	500	500
11-455-370843	PARADE	1,325	1,550	1,550	1,475	1,550	1,700
11-455-340845	FESTIVALS & EVENTS	82,394	86,935	78,800	78,000	80,000	80,000
11-450-370855	POLICE REIMBURSEMENT	934	5,810	2,000	2,310	2,300	2,300
11-450-370860	POLICE DRUG SUBSTANCE	212	129	-	6,482	-	-
11-300-370870	LOAN PROCEEDS/GENERAL FUND	-	254,500	570,000	570,000	633,000	104,000
11-300-370880	INSURANCE PROCEEDS	13,475	37,084	3,588	40,122	-	-
11-430-370881	MUNICIPAL EQUIPMENT SALES REVENUE	-	-	40,000	40,000	40,000	40,000
11-450-380900	POLICE GRANTS	3,500	6,750	72,630	-	-	-
11-430-380910	FIRE GRANTS	11,847	62,667	532,850	-	-	-
11-300-380920	GRANT - WELLNESS/WORKERS' COMP(NCLM)	1,679	-	5,000	-	5,000	5,000
11-300-380927	GRANT-SWANSBORO TDA-Festivals	6,500	19,000	36,500	8,500	-	-
11-300-380930	GRANTS-VARIOUS-Onslow County/Festivals	172,495	22,500	108,573	108,573	10,000	10,000
11-300-390950	TRANSFER FROM OTHER FUNDS	-	-	-	-	12,000	-
11-300-390951	TRANSFER FROM CAPITAL RESERVE	36,000	6,166	-	-	-	111,546
11-300-390952	TRANSFER FROM PARK & REC RESERVE	-	-	-	-	-	-
11-300-399990	FUND BAL-POWELL BILL	-	-	75,079.00	-	-	-
11-300-399991	GF FUND BALANCE APPROPRIATED	-	-	1,341,952	-	-	823,654
	TOTAL GENERAL FUND REVENUES	\$ 5,349,278	\$ 6,259,451	\$ 8,288,399	\$ 6,441,144	\$ 6,107,524	\$ 6,802,128
	ENTERPRISE FUNDS						
	REVENUES						
	SOLID WASTE						
	USER FEES	455,102	478,706	475,593	475,593	479,555	479,555
	TRANSFER FROM GENERAL FUND	1,446	220	-	-	-	-
	APPROPRIATED FUND BALANCE	-	-	-	-	-	-
	TOTAL-SOLID WASTE	\$ 456,548	\$ 478,926	\$ 475,593	\$ 475,593	\$ 479,555	\$ 479,555
	STORMWATER						
	USER FEES	138,499	180,302	126,631	126,631	154,369	154,369
	NCDOT-MOWING CONTRACT/STREET MAINTENANCE	5,716	4,861	5,415	5,415	5,405	5,405
	GRANTS-VARIOUS	-	-	-	-	-	-
	GRANTS-NC DEPARTMENT ENVIRONMENTAL QUALITY	-	-	-	-	-	-
	TRANSFER FROM GENERAL FUND	-	220	-	-	-	-
	APPROPRIATED FUND BALANCE	-	-	11,325	11,325	-	-
	TOTAL-STORMWATER	\$ 144,215	\$ 185,384	\$ 143,371	\$ 143,371	\$ 159,774	\$ 159,774
	TOTAL REVENUES FOR ENTERPRISE FUNDS	\$ 600,763	\$ 664,310	\$ 618,964	\$ 618,964	\$ 639,329	\$ 639,329
	TOTAL REVENUES	\$ 5,950,040	\$ 6,923,761	\$ 8,907,363	\$ 7,060,107	\$ 6,746,853	\$ 7,441,457

TOWN OF SWANSBORO
 "Preliminary Projections"
 Budget-FY 2025-2026

		NON-DEPARTMENTAL					
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-400-501815	FEES-OTHER	159	2,235	1,600	1,555	-	1,650
11-400-501850	EMPLOYEE RELATIONS	5,496	3,286	5,000	5,000	5,000	5,000
11-400-501930	SERVICES-PROFESSIONAL	-	1,750	-	1,750	-	1,925
11-400-501950	SERVICES-SOFTWARE SUPPORT	59,268	43,169	38,392	38,392	40,312	40,312
11-400-501960	SERVICES-I.T MAINTENANCE	73,878	76,276	110,375	107,592	143,973	110,000
11-400-502850	UNEMPLOYMENT INSURANCE	1,833	1,475	2,000	4,305	4,775	4,200
11-400-502990	MEDICAL BENEFITS-HRA/EMPLOYEE ASSISTANCE PROGRAM	2,102	3,128	9,913	9,913	13,517	10,000
11-400-503210	TELEPHONE-VOIP & FAX	8,329	9,382	9,474	9,324	9,492	9,492
11-400-503250	POSTAGE	963	3,052	3,000	3,000	3,500	3,500
11-400-503315	SPECTRUM	6,180	6,180	9,600	8,600	6,180	6,000
11-400-503520	R/M EQUIPMENT	933	508	1,350	1,350	1,350	1,350
11-400-503530	R/M VEHICLES	59		-	-	-	-
11-400-503910	ADS/NOTICES	-	402	600	600	-	-
11-400-504540	INS-LIABILITY/PROPERTY	102,752	128,969	128,728	129,438	145,000	145,000
11-400-504560	INSURANCE-WORKMAN'S COMP	44,540	43,918	45,251	44,463	49,000	49,000
11-400-505001	NON-CAPITAL OUTLAY	1,660	709	36,611	36,611	-	-
11-400-507900	LEASE PYMT/ - COPIERS/LOAN REPAYMENT-SOFTWARE	27,262	29,658	26,570	26,570	29,995	29,995
11-400-709930	TRANSFER-SWANSBORO TDA	120,821	121,052	116,400	116,400	116,400	116,400
11-400-709950	TRANSFER-CAPITAL RESERVE	-	2,350	-	-	-	-
11-400-709952	TRANSFER TO OTHER FUNDS	15,228	141,890	67,900	67,900	-	-
DEPARTMENT TOTAL		471,463	619,390	612,764	612,764	568,493	533,824
Advance Office-Copiers-Town Hall/Visitor Center							
Software Debt Service-\$12,974.26							

TOWN OF SWANSBORO
 "Preliminary Projections"
 Budget-FY 2025-2026

GOVERNING BODY								
LINE ITEM	DESCRIPTION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25		FY 2025-26	FY 2025-26
		ACTUAL	ACTUAL	BUDGETED	PROJECTED	6/30/2025	DEPT. REQUEST	MGR. RECOMMENDATION
11-411-501700	SALARIES-ELECTED OFFICIALS	9,338	9,419	8,910		8,147	9,420	9,374
11-411-501810	FICA	714	721	682		623	721	717
11-411-501930	SERVICES-PROFESSIONAL	1,165	-	-		-	-	-
11-411-502010	SUPPLIES - DEPARTMENT	2,234	1,528	1,000		1,000	2,400	2,000
11-411-500211	COMMUNITY RELATIONS	-	1,666	2,100		2,100	1,850	1,850
11-411-503100	TRAVEL/CONFERENCE/TRAIN	1,219	3,832	-		-	4,590	4,590
11-411-503125	SUBSISTENCE	558	1,633	2,641		2,641	1,272	1,272
11-411-503910	ADS/NOTICES	851	388	500		500	500	500
11-411-504140	EXPENSE-RECORDATIONS	-	79	-		81	700	700
11-411-505001	NON-CAPITAL OUTLAY	-	6,601	-		-	-	-
11-411-506900	CONTRIBUTIONS-AGENCIES	7,500	7,500	32,762		32,762	11,000	261,000
11-411-506920	EXPENSE-ELECTION	-	8,968	-		-	10,000	15,000
DEPARTMENT TOTAL		\$ 23,579	\$ 42,334	\$ 48,595		47,855	\$ 42,453	\$ 297,003
Mayor								
5 Commissioners								

ADMINISTRATIVE SERVICES							
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-412-501210	SALARIES-FULL TIME	232,163	279,253	292,882	300,000	307,042	304,039
11-412-501231	LONGEVITY	1,494	1,569	956	881	1,044	1,044
11-412-501232	CELL PHONE STIPEND	1,850	1,726	600	600	600	600
11-412-501234	AUTO ALLOWANCE	3,600	3,977	-	-	-	-
11-412-501235	LIVING EXPENSES	-	7,967	12,000	-	-	-
11-412-501300	RETIREE STIPEND	-	1,449	6,671	6,291	7,200	7,200
11-412-501810	FICA	17,476	21,469	23,034	23,545	23,614	23,385
11-412-501815	FEES-OTHER	-	-	-	-	-	-
11-412-501820	RETIREMENT	34,340	33,012	48,924	48,924	53,576	53,576
11-412-501830	INSURANCE - GROUP	25,401	23,896	18,337	18,337	27,623	20,171
11-412-501930	SERVICES-PROFESSIONAL	20,203	-	2,500	2,500	-	-
11-412-501940	SERVICES-PLANNING CONSULTA	13,184	-	-	-	-	-
11-412-501950	SERVICES-SOFTWARE SUPPORT	-	4,800	5,900	5,900	5,900	5,900
11-412-501990	SERVICES-OTHER	5,249	6,649	1,595	1,595	13,135	11,735
11-412-502010	SUPPLIES-DEPARTMENT	1,412	1,284	500	500	2,367	1,500
11-412-503100	TRAVEL/CONFERENCE/TRAINING	4,200	12,464	9,730	9,730	12,203	9,353
11-412-503150	TRANSPORTATION EXPENSE	762	-	-	-	-	-
11-412-503125	SUBSISTENCE	-	121	-	-	940	500
11-412-503910	ADS/NOTICES	415	-	-	-	-	-
11-412-504910	DUES/PROF SUBSCRIPTIONS	7,741	8,301	8,423	10,520	11,517	10,847
11-412-505001	NON-CAPITAL OUTLAY	1,209	-	-	-	-	-
11-412-506000	BOARD EXPENSES	-	75	-	-	300	300
DEPARTMENT TOTAL		\$ 370,697	\$ 408,013	\$ 432,052	\$ 429,322	\$ 467,061	\$ 450,149
Town Manager-100%							
Town Clerk-100%							
Deputy Clerk/Project Coordinator-75%							
Admin Services Representative-75%							

TOWN OF SWANSBORO
 "Preliminary Projections"
 Budget-FY 2025-2026

FINANCE							
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-414-501210	SALARIES-FULL TIME	150,141	166,615	176,450	166,727	190,875	189,081
11-414-501231	LONGEVITY	750	825	900	700	950	950
11-414-501232	CELL PHONE STIPEND	650	600	600	600	600	600
11-414-501810	FICA	11,059	12,325	13,613	12,854	14,721	14,583
11-414-501815	FEES OTHER	1,684	5,406	8,000	9,421	8,960	8,960
11-414-501820	RETIREMENT	19,827	24,452	29,529	25,673	33,378	33,065
11-414-501830	INSURANCE-GROUP	17,420	17,890	18,576	15,014	20,411	20,411
11-414-501910	SERVICES-AUDITOR	12,500	13,500	15,500	15,500	15,500	15,500
11-414-501930	SERVICES -PROFESSIONAL	5,375	4,337	4,500	4,500	5,000	5,000
11-414-501990	SERVICES - OTHER	3,702	-	-	-	-	-
11-414-502010	SUPPLIES-DEPARTMENT	1,575	1,257	2,500	2,500	3,100	3,100
11-414-502600	SUPPLIES-OFFICE	2,590	3,037	3,000	3,000	3,500	3,500
11-414-503100	TRAVEL/CONFERENCE/TRAINING	2,125	2,378	1,700	2,500	4,200	4,200
11-414-504910	DUES/PROF SUBSCRIPTIONS	160	499	310	1,119	1,159	1,159
11-414-505001	NON-CAPITALIZED OUTLAY	474	-	-	-	-	-
11-414-506910	EXPENSE-TAX COLLECTION	28,951	34,545	40,000	40,000	42,000	42,000
DEPARTMENT TOTAL		\$ 258,981	\$ 287,665	\$ 315,178	\$ 300,107	\$ 344,353	\$ 342,109
Finance Director-100%							
Finance Technician-100%							
Finance Clerk-100%							

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LEGAL							
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-415-501920	Services-Legal General	31,031	42,378	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	10,386	15,845	-	-	-	-
11-415-506930	Contingency	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ 41,417	\$ 58,223	\$ 59,300	\$ 59,300	\$ 59,300	\$ 59,300

PUBLIC BUILDINGS							
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-426-501210	SALARIES-FULL TIME	58,428	69,973	78,391	74,341	76,016	75,272
11-426-501220	SALARIES-OVERTIME	24	27	-	-	-	-
11-426-501231	LONGEVITY	313	69	206	300	350	350
11-426-501232	CELL PHONE STIPEND	650	525	600	600	600	600
11-426-501810	FICA	4,544	5,400	6,059	5,756	5,888	5,831
11-426-501820	RETIREMENT	7,196	9,110	13,086	10,189	13,288	13,158
11-426-501830	INSURANCE-GROUP	10,274	10,693	13,762	13,762	15,015	15,015
11-426-501930	SERVICES-PROFESSIONAL	36,303	43,312	-	-	-	-
11-426-502010	SUPPLIES-DEPARTMENT	3,094	860	1,600	1,600	1,500	1,500
11-426-502120	UNIFORMS	-	957	1,200	1,200	1,300	1,300
11-426-502130	JANITORIAL SUPPLIES	7,443	6,753	7,000	7,000	7,500	7,500
11-426-502500	SUPPLIES-GAS/OIL	3,301	3,409	3,500	3,500	3,500	3,500
11-426-503100	TRAVEL/CONFERENCE/TRAINING	-	-	-	-	2,000	500
11-426-503310	UTILITIES	54,471	66,204	60,900	63,000	67,000	67,000
11-426-503315	SPECTRUM	1,139	1,296	-	-	-	-
11-426-503520	R/M EQUIPMENT	765	399	400	400	1,000	1,000
11-426-503530	R/M VEHICLES	465	1,413	1,000	1,000	1,500	1,500
11-426-503540	R/M-BUILDING/GROUNDS	709	149	2,500	1,000	5,000	2,500
11-426-503542	R/M-TOWN HALL	1,373	1,236	3,000	3,000	5,000	5,000
11-426-503543	R/M-VISITOR CENTER	858	242	-	-	-	-
11-426-503544	R/M-CIGAR SHOP	48	-	250	250	500	500
11-426-503545	R/M-OLD TOWN HALL	2,029	1,233	9,028	9,028	1,000	1,000
11-426-503546	R/M-PSB	2,119	3,979	2,000	2,533	7,750	7,750
11-426-503547	R/M-PUBLIC WORKS OFFICE	1,677	151	1,000	1,000	1,000	1,000
11-426-503548	R/M-PARKS & RECREATION	2,438	1,321	-	-	5,000	6,000
11-426-505001	NON-CAPITALIZED OUTLAY	2,874	1,455	1,500	1,500	1,000	1,000
11-426-507900	LOAN REPAYMENT - LAND/BLDGS	131,292	130,260	129,219	129,219	72,863	72,863
11-426-605000	CAPITAL OUTLAY	-	5,760	28,522	33,971	-	-
DEPARTMENT TOTAL		\$ 333,824	\$ 366,184	\$ 364,723	\$ 364,148	\$ 295,568	\$ 291,639
	Public Works Director-25%						
	Maintenance Tech-100%						
	Maintenance Tech-50%						
	Loan Repayment						
	Town Hall Annex-\$72,862.57						

TOWN OF SWANSBORO
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Item II - a.

		FIRE						
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION	
11-430-501210	SALARIES-FULL TIME	466,446	604,650	700,960	715,568	859,670	692,475	
11-430-501220	SALARIES-OVERTIME	12,081	58,592	78,000	110,673	101,827	90,000	
11-430-501230	SALARIES-PART TIME	43,969	109,628	72,000	72,445	46,000	46,000	
11-430-501231	LONGEVITY	3,150	4,700	5,131	4,781	4,375	3,925	
11-430-501232	CELL PHONE STIPEND	450	-	-	-	-	-	
11-430-501710	RECRUITMENT/RETENTION	6,342	10,027	5,100	16,241	7,000	7,000	
11-430-501810	FICA	40,532	58,802	65,721	70,358	77,944	64,214	
11-430-501815	FEES OTHER	-	507	-	-	-	-	
11-430-501820	RETIREMENT	55,958	86,907	130,289	137,569	168,062	138,576	
11-430-501821	RETIREMENT-FIRE RESCUE PENSION	-	-	-	-	3,840	3,840	
11-430-501830	INSURANCE-GROUP	56,159	83,328	88,981	88,981	135,481	99,935	
11-430-501870	TUITION REIMBURSEMENT	-	500	-	-	-	-	
11-430-501930	SERVICES-PROFESSIONAL	255	3,500	-	-	-	-	
11-430-501950	SERVIVCES-SOFTWARE SUPPORT	9,315	5,800	11,000	11,000	14,500	14,500	
11-430-501990	SERVICES-OTHER	1,628	901	-	-	-	-	
11-430-502010	SUPPLIES-DEPARTMENT	3,644	2,583	4,000	6,000	7,000	4,000	
11-430-502011	SUPPLIES-TRAINING	-	-	-	-	3,000	1,500	
11-430-502012	SUPPLIES-TOOLS & EQUIPMENT	-	-	-	-	2,000	1,000	
11-430-502014	EMS-SUPPLIES	3,421	1,576	2,500	2,500	-	-	
11-430-502015	COMMUNITY RISK REDUCTION	1,990	1,334	2,600	2,600	7,500	2,600	
11-430-502120	UNIFORMS	3,932	6,484	3,800	3,800	20,000	7,500	
11-430-502125	UNIFORMS-NEW HIRE	-	-	-	-	6,000	-	
11-430-502350	MEDICAL EXAMS	1,760	-	-	8,039	-	-	
11-430-502500	SUPPLIES-GAS/OIL	13,968	17,830	26,000	26,000	30,000	30,000	
11-430-503100	TRAVEL/CONF/TRAINING	1,487	7,109	10,000	10,000	18,750	10,000	
11-430-503125	SUBSISTENCE	115	527	500	500	750	750	
11-430-503210	TELEPHONE-AGENCY	2,712	3,443	5,600	5,600	7,436	7,436	
11-430-503315	SPECTRUM	142	240	400	400	400	400	
11-430-503510	SUPPLIES-REPAIR & MAINTENANCE	-	-	-	-	3,000	3,000	
11-430-503520	R/M EQUIPMENT	3,558	7,214	8,900	8,900	9,000	9,000	
11-430-503530	R/M VEHICLES	10,146	28,833	35,668	35,668	26,800	26,800	
11-430-503540	R/M BUILDINGS	-	-	-	-	-	-	
11-430-503550	ISO-REQUIRED TESTING	-	-	-	-	7,750	7,750	
11-430-503560	ISO-REQUIRED SERVICE	-	-	-	-	8,000	8,000	
11-430-504540	VFIS PROPERTY & LIABILTY	-	-	24,262	26,769	36,550	36,550	
11-430-504910	DUES/PROF SUBSCRIPTIONS-PERSONNEL	3,233	2,311	2,900	2,900	1,500	1,500	
11-430-504915	DUES/PROF SUBSCRIPTIONS-AGENCY	-	-	-	-	3,850	1,500	
11-430-505001	NON-CAPITALIZED OUTLAY	22,301	24,195	32,891	32,891	16,000	4,000	
11-430-505010	EQUIPMENT-REPLACEMENT PROGRAM	-	-	-	-	53,000	35,000	
11-430-505020	EQUIPMENT-ISO	-	-	-	-	36,000	29,500	
11-430-505030	EQUIPMENT-TRAINING	-	-	-	-	11,000	1,500	
11-430-505040	EQUIPMENT-NEW HIRE	-	-	-	-	10,500	-	
11-430-507900	LOAN REPAYMENTS	93,723	93,115	103,065	103,065	169,213	169,213	
11-430-507922	GRANT - EQUIPMENT	-	62,675	531,050	-	-	-	
11-430-ESTABLISH	GRANTS -PERSONNEL	-	-	-	-	-	-	
11-430-ESTABLISH	GRANTS-RELATED EQUIPMENT/SUPPLIES	-	-	-	-	-	-	
11-430-605000	CAPITAL OUTLAY	-	-	184,559	184,559	293,500	-	
11-430-709950	CAPITAL RESERVE	113,000	109,380	-	-	200,000	-	
DEPARTMENT TOTAL		\$ 975,418	\$ 1,396,691	\$ 2,135,877	\$ 1,687,805	\$ 2,407,197	\$ 1,558,964	
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-75%		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)		

		Emergency Medical Services					
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-431-501210	SALARIES-FULL TIME	-	-	-	-	162,292	161,496
11-431-501220	SALARIES-OVERTIME	-	-	-	-	27,152	27,152
11-431-501230	SALARIES-PART TIME	-	-	-	-	30,000	30,000
11-431-501231	LONGEVITY	-	-	-	-	450	450
11-431-501710	RECRUITMENT/RETENTION	-	-	-	-	2,500	2,500
11-431-501810	FICA	-	-	-	-	17,013	16,952
11-431-501820	RETIREMENT	-	-	-	-	33,042	32,903
11-431-501821	RETIREMENT-FIRE-RESCUE PENSION	-	-	-	-	540	540
11-431-501830	INSURANCE-GROUP	-	-	-	-	36,900	29,771
11-431-501950	SERVIVCES-SOFTWARE SUPPORT	-	-	-	-	2,850	2,850
11-431-502010	SUPPLIES-DEPARTMENT	-	-	-	-	1,500	1,500
11-431-502011	SUPPLIES-TRAINING	-	-	-	-	3,000	3,000
11-431-502014	EMS-SUPPLIES	-	-	-	-	20,000	20,000
11-431-502015	COMMUNITY RISK REDUCTION	-	-	-	-	1,500	1,500
11-431-502120	UNIFORMS-ANNUAL REPLACEMENT	-	-	-	-	-	-
11-431-502125	UNIFORMS-NEW HIRE	-	-	-	-	4,000	4,000
11-431-502500	SUPPLIES-GAS/OIL	-	-	-	-	6,500	6,500
11-431-503100	TRAVEL/CONF/TRAINING	-	-	-	-	3,500	3,500
11-431-503125	SUBSISTENCE	-	-	-	-	-	-
11-431-503210	TELEPHONE-AGENCY	-	-	-	-	-	-
11-431-503215	TELEPHONE-MOBILE & APPARATUS	-	-	-	-	545	545
11-431-503510	SUPPLIES-REPAIR & MAINTENANCE	-	-	-	-	1,500	1,500
11-43-503520	R/M EQUIPMENT	-	-	-	-	2,500	2,500
11-431-503530	R/M VEHICLES	-	-	-	-	-	-
11-431-503540	R/M BUILDINGS	-	-	-	-	-	-
11-431-504540	VFIS PROPERTY & LIABILTY	-	-	-	-	-	-
11-431-504910	DUES/PROF SUBSCRIPTIONS	-	-	-	-	1,500	1,500
11-431-504915	DUES & SUBSCRIPTION-AGENCY	-	-	-	-	500	500
11-431-505020	EQUIPMENT-ISO	-	-	-	-	-	-
11-431-505030	EQUIPMENT-TRAINING	-	-	-	-	3,000	3,000
11-431-505040	EQUIPMENT-NEW HIRE	-	-	-	-	11,400	11,400
11-431-505001	NON-CAPITALIZED OUTLAY	-	-	-	-	-	-
11-431-507900	LOAN REPAYMENTS	-	-	-	-	-	-
11-431-507922	GRANT - EQUIPMENT	-	-	-	-	-	-
11-431-ESTABLISH	GRANTS -PERSONNEL	-	-	-	-	-	-
11-431-ESTABLISH	GRANTS-RELATED EQUIPMENT/SUPPLIES	-	-	-	-	-	-
11-431-605000	CAPITAL OUTLAY	-	-	-	-	120,500	-
11-431-709950	CAPITAL RESERVE	-	-	-	-	15,000	-
DEPARTMENT TOTAL		\$ -	\$ -	\$ -	\$ -	\$ 509,183	\$ 365,559
Proposed-Firefighter III (3)							

TOWN OF SWANSBORO
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LINE ITEM	DESCRIPTION	PERMITTING					
		FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-435-501210	SALARIES-FULL TIME	184,673	238,891	183,314	183,314	230,582	210,239
11-435-501220	SALARIES-OVERTIME	-	47	-	-	-	-
11-435-501230	SALARIES-PART TIME	28,377	28,748	-	-	-	-
11-435-501231	LONGEVITY	831	706	588	588	869	869
11-435-501232	CELL PHONE STIPEND	1,000	1,200	900	900	600	600
11-435-501810	FICA	16,161	19,738	14,137	14,137	17,752	16,196
11-435-501815	FEES-OTHER	177	-	-	-	-	-
11-435-501820	RETIREMENT	26,666	34,797	30,620	30,620	40,272	36,733
11-435-501830	GROUP INSURANCE	28,546	26,098	20,571	20,571	34,758	34,758
11-435-501930	SERVICES-PROFESSIONAL	4,223	1,286	-	-	-	-
11-435-501940	SERVICES-PLANNING CONSULTANT	-	-	-	-	-	-
11-435-501990	SERVICES-OTHER	360	-	-	-	500	500
11-435-502010	SUPPLIES-DEPARTMENT	271	465	1,800	1,800	1,500	500
11-435-502120	UNIFORMS	469	835	500	500	1,300	1,300
11-435-502500	SUPPLIES-GAS/OIL	-	668	4,000	4,000	7,000	5,000
11-435-503100	TRAVEL/CONFERENCE/TRAINING	3,479	5,987	-	2,153	3,390	2,000
11-435-503150	TRANSPORTATION EXPENSE	110	521	-	96	-	-
11-435-503210	TELEPHONE	342	9	-	269	-	-
11-435-503530	R/M-VEHICLES	-	70	-	900	-	500
11-435-504910	DUES/PROF SUBSCRIPTIONS	173	410	870	1,387	1,250	1,050
11-435-505001	NON-CAPITAL OUTLAY	1,209	170	-	-	-	-
11-435-506990	HOMEOWNERS RECOVERY FUND	387	450	1,200	1,200	500	500
11-435-6050000	CAPITAL OUTLAY	-	-	29,770	29,770	-	-
DEPARTMENT TOTAL		\$ 297,452	\$ 361,096	\$ 288,270	\$ 292,204	\$ 340,273	\$ 310,744
	Chief Building Inspector-100%						
	Building Inspector/Code Enforcement Officer-100%						
	Deputy Clerk/Project Coordinator-25%						
	Permit Clerk-100%						
	Admin Services Representative-25%						
	Assistant Fire Chief of Community Outreach-25%						

TOWN OF SWANSBORO
 "Preliminary Projections"
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LINE ITEM	DESCRIPTION	PLANNING					
		FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-436-501210	SALARIES-FULL TIME	-	-	61,149	62,882	65,490	64,850
11-436-501220	SALARIES-OVERTIME	-	-	-	-	-	-
11-436-501230	SALARIES-PART TIME	-	-	-	-	-	-
11-436-501231	LONGEVITY	-	-	175	175	200	200
11-436-501232	CELL PHONE STIPEND	-	-	600	600	600	600
11-436-501810	FICA	-	-	4,737	4,870	5,071	5,022
11-436-501815	FEES-OTHER	-	-	-	-	-	-
11-436-501820	RETIREMENT	-	-	10,210	8,607	11,430	11,319
11-436-501830	GROUP INSURANCE	-	-	9,122	8,538	9,981	9,981
11-436-501930	SERVICES-PROFESSIONAL	-	-	-	-	50,000	50,000
11-436-501940	SERVICES-PLANNING CONSULTANT	-	-	-	-	-	-
11-436-501990	SERVICES-OTHER	-	-	-	-	-	-
11-436-502010	SUPPLIES-DEPARTMENT	-	-	-	-	-	-
11-436-502120	UNIFORMS	-	-	-	-	-	-
11-436-502500	SUPPLIES-GAS/OIL	-	-	-	-	-	-
11-436-503100	TRAVEL/CONFERENCE/TRAINING	-	-	-	974	2,172	2,172
11-436-503150	TRANSPORTATION EXPENSE	-	-	-	-	-	-
11-436-503210	TELEPHONE	-	-	-	-	-	-
11-436-503530	R/M-VEHICLES	-	-	-	-	-	-
11-436-504910	DUES/PROF SUBSCRIPTIONS	-	-	-	120	620	120
11-436-505001	NON-CAPITAL OUTLAY	-	-	-	-	-	-
11-436-506000	BOARD EXPENSES	-	-	300	300	-	-
11-436-506990	HOMEOWNERS RECOVERY FUND	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ -	\$ -	\$ 86,293	\$ 87,066	\$ 145,565	\$ 144,264
Town Planner-100%							

TOWN OF SWANSBORO
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		POLICE					
LINE ITEM	DESCRIPTION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	FY 2025-26
		ACTUAL	ACTUAL	BUDGETED	PROJECTED 6/30/2025	DEPT. REQUEST	MGR. RECOMMENDATION
11-450-501210	SALARIES-FULL TIME	512,321	628,403	820,032	675,000	795,434	789,255
11-450-501220	SALARIES-OVERTIME	57,867	32,367	30,000	30,000	30,000	30,000
11-450-501230	SALARIES-PART TIME	-	-	-	-	-	-
11-450-501231	LONGEVITY	2,600	2,325	3,450	1,975	2,725	2,725
11-450-501300	SEPARATION ALLOW (Parrish)	5,796	6,804	6,671	1,900	1,729	1,729
11-450-501810	FICA	43,080	50,810	66,245	54,229	61,059	61,059
11-450-501815	FEES-OTHER	-	25	-	-	-	-
11-450-501820	RETIREMENT	101,124	123,226	171,872	141,282	170,728	169,458
11-450-501830	INSURANCE-GROUP	75,044	80,189	126,894	101,616	129,496	129,496
11-450-501850	EMPLOYEE RELATIONS	-	-	500	600	-	-
11-450-501930	SERVICES-PROFESSIONAL	45	-	-	-	-	-
11-450-501950	SERVICES-SOFTWARE SUPPORT	3,399	3,399	3,468	3,468	3,467	3,537
11-450-501990	SERVICES-OTHER	3,378	2,162	2,802	2,802	2,952	2,952
11-450-502010	SUPPLIES-DEPARTMENT	1,502	3,932	5,000	5,000	12,000	12,000
11-450-502011	SHOP WITH THE COP	-	-	2,000	2,500	2,000	2,000
11-450-502030	PUBLIC RELATIONS	1,807	262	1,000	1,000	1,000	1,000
11-450-502120	UNIFORMS	7,222	5,379	7,000	7,000	7,000	5,000
11-450-502350	MEDICAL EXAMS	1,545	3,525	3,845	3,845	3,000	3,000
11-450-502500	SUPPLIES-GAS/OIL	38,392	39,150	50,000	50,000	60,000	60,000
11-450-503100	TRAVEL/CONF/TRAINING	121	1,304	1,500	1,500	5,200	5,200
11-450-503125	SUBSISTENCE	20	323	650	650	1,000	1,000
11-450-503210	TELEPHONE	4,066	4,971	4,500	4,500	4,500	4,500
11-450-503520	R/M EQUIPMENT	454	1,942	3,000	3,000	6,000	3,000
11-450-503530	R/M VEHICLES	16,279	11,434	10,000	10,000	20,000	10,000
11-450-504910	DUES/PROF SUBSCRIPTIONS	45	100	175	175	175	-
11-450-505001	NON-CAPITALIZED OUTLAY	3,901	10,602	16,909	16,909	138,200	41,800
11-450-507900	LOAN REPAYMENTS	4,091	4,091	4,091	4,091	15,835	15,835
11-450-507922	GRANT - EQUIPMENT	-	-	-	-	-	-
11-450-605000	CAPITAL OUTLAY	37,556	50,827	91,248	91,248	104,000	104,000
11-450-709950	CAPITAL RESERVE	15,200	8,000	-	-	-	-
DEPARTMENT TOTAL		\$ 936,855	\$ 1,075,551	\$ 1,432,852	\$ 1,214,290	\$ 1,577,501	\$ 1,458,546
13 Officers							
1 Admin Assistant				Loan Repayment-Detective Vehicle-4207.86			
				Police Interceptor-11,626.46			

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PUBLIC WORKS-STREETS							
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-451-501210	SALARIES-FULL TIME	149,107	127,079	154,373	154,373	137,156	135,815
11-451-501220	SALARIES-OVERTIME	475	123	-	479	-	-
11-451-501231	LONGEVITY	550	363	700	625	588	588
11-451-501232	CELL PHONE STIPEND	925	1,025	1,350	1,350	1,050	1,050
11-451-501810	FICA	11,581	9,928	11,966	11,997	10,618	10,515
11-451-501820	RETIREMENT	18,917	16,868	25,766	25,766	23,967	23,734
11-451-501830	INSURANCE-GROUP	25,675	19,805	23,916	23,916	24,952	24,952
11-451-501930	SERVICES-PROFESSIONAL	38	-	-	-	-	-
11-451-501990	SERVICES-OTHER	31	147	-	-	-	-
11-451-502010	SUPPLIES-DEPARTMENT	843	1,677	500	500	500	500
11-451-502120	UNIFORMS	-	-	1,789	1,789	1,900	1,900
11-451-502500	SUPPLIES-GAS/OIL	3,103	3,563	3,000	3,000	3,000	3,000
11-451-503100	TRAVEL/CONFERENCE/TRAINING	-	299	-	-	-	500
11-451-503125	SUBSISTENCE	275	535	1,000	1,000	-	-
11-451-503210	TELEPHONE	345	-	-	-	-	-
11-451-503311	STREET LIGHTS	49,318	57,997	60,000	60,000	66,000	66,000
11-451-503520	R/M EQUIPMENT	1,949	861	1,000	1,000	1,000	1,000
11-451-503530	R/M VEHICLES	887	1,467	1,000	1,656	1,000	1,000
11-451-503540	R/M BUILDING/GROUNDS	-	-	-	-	-	-
11-451-503541	R/M STREETS	694	10,933	1,000	1,000	1,500	1,500
11-451-503550	R/M TRAFFIC SIGNS	1,718	460	3,000	3,000	5,000	5,000
11-451-504910	DUES/PROFESSIONAL SUBSCRIP	-	-	-	-	-	-
11-451-504911	CHRISTMAS LIGHTS & BANNERS	-	-	29,000	28,041	-	-
11-451-505001	NON-CAPITALIZED OUTLAY	7,555	2,328	2,000	1,621	2,000	2,000
11-451-505002	SIDEWALKS CONSTRUCTION/MAINTENANCE	-	3,170	500,000	-	500,000	500,000
11-451-507900	LOAN REPAYMENTS	-	-	22,227	22,428	67,442	67,442
11-451-605000	CAPITAL OUTLAY	12,438	150	654,500	654,500	-	-
11-451-709950	CAPITAL RESERVE-SIDEWALKS	-	50,000	-	-	-	-
DEPARTMENT TOTAL		\$ 286,421	\$ 308,776	\$ 1,498,086	\$ 998,041	\$ 847,673	\$ 846,496
Public Works Director-50%							
Maintenance Tech-100% (2)							
Maintenance Tech-50%							
Maintenance Tech-50%							
Maintenance Tech-50%							
Debt Service: Dump Truck-\$22,227							
Jet Vac-\$45,215							

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POWELL BILL-STREETS							
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-452-501210	SALARIES-FULL TIME	3,057	3,394	3,521	3,521	3,642	3,606
11-452-501231	LONGEVITY	13	14	10	10	10	10
11-452-501232	CELL PHONE STIPEND	30	30	30	30	30	30
11-452-501810	FICA	235	261	272	272	282	279
11-452-501820	RETIREMENT	372	438	588	588	635	629
11-452-501830	INSURANCE-GROUP	23	22	24	24	24	24
11-452-501930	SERVICES-PROFESSIONAL	400	500	900	900	850	850
11-452-502010	SUPPLIES-DEPARTMENT	-	-	1,000	1,000	1,000	1,000
11-452-502120	UNIFORMS	-	7	-	-	-	-
11-452-502500	SUPPLIES-GAS/OIL	891	454	500	500	2,500	2,500
11-452-503520	R/M EQUIPMENT	78	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	81,732	33,486	145,181	145,181	77,889	77,889
11-452-505001	NON-CAPITALIZED OUTLAY	1,400	-	1,500	1,500	1,500	1,500
11-452-505002	SIDEWALKS	-	-	-	-	-	-
11-452-507900	LOAN REPAYMENT	-	-	36,264	36,264	36,264	36,264
DEPARTMENT TOTAL		\$ 88,230	\$ 38,798	\$ 191,791	\$ 191,791	\$ 126,626	\$ 126,581
Public Works Director-5%							
Debt Service: Cab Tractor							

PARKS & RECREATION							
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-453-501210	SALARIES FULL TIME	133,794	139,878	159,859	159,859	202,783	166,033
11-453-501220	SALARIES OVERTIME	3,934	971	500	851	1,000	1,000
11-453-501230	SALARIES PART TIME	53,674	45,691	40,120	40,120	56,210	56,210
11-453-501231	LONGEVITY	2,175	1,825	2,450	1,725	2,275	2,275
11-453-501232	CELL PHONE STIPEND	1,050	1,125	1,800	1,800	1,800	1,800
11-453-501810	FICA	14,800	15,381	15,666	15,666	20,201	17,390
11-453-501815	FEES OTHER	56	1,236	1,500	1,500	1,500	1,500
11-453-501820	RETIREMENT	19,548	20,532	27,116	27,116	35,854	29,460
11-453-501830	INSURANCE-GROUP	8,406	14,862	18,557	18,557	30,284	20,350
11-453-501930	PROFESSIONAL SERVICES	2,129	2,130	3,750	3,750	4,750	4,750
11-453-501950	SERVICES-SOFTWARE SUPPORT	3,400	3,800	3,850	3,850	3,900	3,900
11-453-501990	SERVICES-OTHER	150	202	300	300	480	280
11-453-502009	SUPPLIES-PROGRAMMING	3,251	3,993	4,000	4,000	10,468	10,468
11-453-502010	SUPPLIES-DEPARTMENT	2,131	4,237	2,500	2,500	3,540	3,210
11-453-502023	CLASS INSTRUCTORS	10,542	6,702	12,330	12,330	13,415	13,415
11-453-502024	CONTRACT SERVICES	1,611	2,089	2,700	2,700	2,700	1,800
11-453-502025	CAMP/PROGRAM ACTIVITIES	4,949	5,042	6,500	6,500	6,600	6,600
11-453-502026	RENTALS	508	413	600	600	600	600
11-453-502027	GROCERIES/FOOD CATERING	871	492	-	-	-	-
11-453-502028	SPECIAL EVENTS	3,339	6,651	5,600	2,600	8,308	7,708
11-453-502029	PUBLIC PERFORMANCES	-	395	-	-	1,950	-
11-453-502031	REC CONCESSIONS	-	-	-	-	-	-
11-453-502120	UNIFORMS	65	794	1,500	1,500	1,228	1,228
11-453-502500	SUPPLIES-GAS/OIL	1,654	2,025	1,750	1,750	1,960	750
11-453-503100	TRAVEL/CONFERENCE/TRAINING	2,686	3,049	2,670	2,670	5,247	2,614
11-453-503125	SUBSISTENCE	-	-	-	-	150	150
11-453-503150	TRANSPORTATION EXPENSE	287	424	500	500	770	770
11-453-503210	TELEPHONE	76	-	-	-	600	600
11-453-503315	SPECTRUM	1,333	1,358	1,368	1,368	1,368	1,368
11-453-503520	R/M EQUIPMENT	1,023	1,270	1,100	1,100	1,350	1,350
11-453-503521	R/M-SPLASH PAD	5,279	2,480	3,350	3,350	3,250	3,250
11-453-503522	PLAYGROUND EQUIPMENT	3,052	6,293	6,000	3,000	10,622	10,622
11-453-503523	R/M-DOCKS	5,703	1,078	-	-	-	-
11-453-503530	R/M VEHICLES	1,601	1,780	1,500	1,500	1,640	1,640
11-453-503540	R/M - GROUNDS	12,250	9,798	8,950	8,950	11,400	11,400
11-453-503550	R/M-TRAFFIC SIGNS	-	-	-	-	-	330
11-453-503551	SIGNS	100	-	250	250	250	250
11-453-503910	ADS/NOTICES	80	449	1,500	1,500	5,420	2,250
11-453-504910	DUES-SUBSCRIPTIONS	1,933	1,744	1,950	1,950	1,897	1,897
11-453-505001	NON-CAPITALIZED OUTLAY	16,585	5,605	-	-	30,098	24,098
11-453-605000	CAPITAL OUTLAY	-	5,801	150,000	-	156,000	150,000
11-453-709950	CAPITAL RESERVE	10,000	-	-	-	245,000	-
DEPARTMENT TOTAL		\$ 334,026	\$ 321,594	\$ 492,086	\$ 335,712	\$ 886,867	\$ 563,315
Parks & Recreation Director							
Public Works:Crew Leader							
Recreation Program & Event Manager							

		DOWNTOWN FACILITIES						
LINE ITEM	DESCRIPTION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25		FY 2025-26	FY 2025-26
		ACTUAL	ACTUAL	BUDGETED	PROJECTED	6/30/2025	DEPT. REQUEST	MGR. RECOMMENDATION
11-454-501230	SALARIES-PART TIME-VISITOR CENTER-PARKS & REC PT EMPLOYEES	42	11,577	13,523	13,523	13,523	-	-
11-454-501231	LONGEVITY	-	300	650	350	350	375	375
11-454-501232	CELL PHONE STIPEND	-	150	-	-	-	-	-
11-454-501810	FICA	-	3,087	5,285	5,133	5,133	4,250	4,250
11-454-501992	SERVICES-CONSTRUCTION-VISITOR CENTER	-	-	30,000	-	-	-	-
11-454-502120	UNIFORMS	-	377	-	-	-	-	-
11-454-502500	SUPPLIES-GAS/OIL-VISITOR CENTER	-	-	500	500	500	1,000	1,000
11-454-503310	UTILITIES-VISITOR CENTER	467	-	3,000	3,000	3,000	3,000	3,000
11-454-503315	SPECTRUM-VISITOR CENTER	-	-	1,824	1,284	1,284	1,284	1,284
11-454-503543	REPAIRS/MAINT-VISITOR CENTER	201	-	75,250	75,250	75,250	-	-
11-454-501210	SALARIES-FULL TIME-DOCKMASTER	69	40,694	55,235	53,569	53,569	55,176	55,176
11-454-501230	SALARIES-PART TIME-DOCK ATTENDANTS	-	-	-	-	-	19,200	-
11-454-501815	FEES-OTHER	1,090	25	-	-	-	3,080	-
11-454-501820	RETIREMENT	-	6,176	9,251	8,978	8,978	9,601	9,601
11-454-501830	INSURANCE-GROUP	-	7,009	9,058	9,058	9,058	9,964	9,964
11-454-502010	SUPPLIES - DEPARTMENT	219	638	500	500	500	-	-
11-454-503210	TELEPHONE	425	503	-	540	540	540	540
11-454-503311	WATER/SEWER	619	779	-	-	-	-	-
11-454-503312	ELECTRICITY	1,347	2,633	-	-	-	-	-
11-454-503315	SPECTRUM-CHURCH ST DOCK	1,296	1,304	-	-	-	-	-
11-454-503523	R/M-DOCKS	2,422	7,849	-	-	-	8,000	8,000
11-454-503540	R/M BUILDINGS & GROUNDS	-	497	2,900	2,900	2,900	3,500	3,500
11-454-503551	SIGNS	280	25	500	500	500	500	500
11-454-503700	TIPPING FEES-REFUSE	-	-	-	51	51	-	-
11-454-605000	CAPITAL OUTLAY	-	-	-	-	-	12,000	-
11-454-505001	NON-CAPITALIZED OUTLAY	-	1,687	-	-	-	1,050	-
DEPARTMENT TOTAL		\$ 8,476	\$ 85,310	\$ 207,476	\$ 175,136	\$ 175,136	\$ 132,519	\$ 97,189
Dock Master/Facility Supervisor-100%								

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		FESTIVALS & EVENTS					
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-455-501220	SALARIES-OVERTIME	11,667	26,147	30,000	30,000	30,000	30,000
11-455-501230	SALARIES-PARTIME	1,360	7,924	10,103	10,103	10,000	10,000
11-455-501231	LONGEVITY	-	200	200	200	225	225
11-455-501810	FICA	104	621	3,083	3,083	3,077	3,077
11-455-502010	SUPPLIES-DEPARTMENT	815	1,907	2,000	2,000	1,780	1,450
11-455-502016	PARADE EXPENSES	1,608	1,335	1,700	1,700	1,700	1,700
11-455-502017	MULLET FESTIVAL EXPENSES	35,071	31,019	38,000	38,000	40,100	40,100
11-455-502018	JULY 4TH EXPENSES	17,406	29,833	26,722	26,722	34,565	34,565
11-455-502019	FLOTILLA EXPENSES	6,508	5,184	6,090	5,507	6,520	6,520
11-455-502022	ARTS BY THE SEA	5,717	6,786	7,115	7,435	9,330	8,830
11-455-502029	PUBLIC PERFORMANCE LICENSE	797	1,628	1,552	1,552	1,552	1,552
11-455-502500	SUPPLIES-GAS/OIL	63	114	450	450	450	450
11-455-503100	TRAVEL/CONFERENCE	-	374	-	-	2,845	1,270
11-455-503310	UTILITIES	864	969	300	300	300	300
11-455-503540	R/M-MAINTENANCE GROUNDS	53	-	100	100	100	100
11-455-503550	R/M-TRAFFIC SIGNS	-	-	-	-	-	330
11-455-503910	ADS & NOTICES	4,416	6,519	6,530	6,530	18,450	15,280
11-455-504910	DUES/SUBSCRIPTIONS	733	447	490	490	490	490
11-455-505001	NON-CAPITAL OUTLAY	-	408	200	200	450	450
DEPARTMENT TOTAL		87,182	121,415	134,635	134,372	161,934	156,689

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EMERGENCY MANAGEMENT							
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
11-456-501230	SALARIES -PART-TIME	-		-	-	-	-
11-456-501220	SALARIES -OVERTIME	-		-	-	-	-
11-456-501930	SERVICES-PROFESSIONAL	-	1,125	-	-	-	-
11-456-501950	SERVICES-SOFTWARE SUPPORT		1,010	7,000	7,000	7,000	7,000
11-456-501990	SERVICES-OTHER	1,125		7	7	-	-
11-456-502010	SUPPLIES-DEPARTMENTAL	-	454	1,665	521	-	-
11-456-502120	UNIFORMS	-	3,175	1,107	1,107	-	-
11-456-502500	SUPPLIES-GAS/OIL	-	1,282	-	-	-	-
11-456-503100	TRAVEL/CONF/TRAINING		45	-	-	1,500	1,500
11-456-503125	SUBSISTENCE	-	66	-	712	-	-
11-456-503315	SPECTRUM	1,654	956	1,000	1,000	-	-
11-456-503210	TELEPHONE	-		2,850	2,850	-	-
11-456-503215	TELEPHONE-MOBILE & APPARATUS	-	-	-	-	3,000	3,000
11-456-503520	R/M-EQUIPMENT	-	282	-	-	-	-
11-456-503530	R/M-VEHICLES	-		-	-	-	-
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	-	-	-	-
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	500
11-456-505001	NON-CAPITALIZED OUTLAY	-	4,763	920	812	-	-
11-456-605000	CAPITAL OUTLAY	-		-	-	232,000	-
11-456-709950	TRANSFER-CAPITAL RESERVE FUND	-	-	-	-	15,000	-
DEPARTMENT TOTAL		\$ 2,779	\$ 19,463	\$ 14,549	\$ 14,010	\$ 259,000	\$ 12,000

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ENTERPRISE FUND-STORM WATER							
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
30-820-501210	SALARIES-FULL TIME	39,647	45,351	45,347	45,347	47,106	47,106
30-820-501220	SALARIES-OVERTIME	-	96	-	251	-	-
30-820-501230	LONGEVITY	300	203	230	230	248	248
30-820-501232	CELL PHONE STIPEND	410	335	360	360	360	360
30-820-501810	FICA	3,089	3,595	3,505	3,533	3,650	3,650
30-820-501820	RETIREMENT	5,512	6,659	7,550	7,550	8,239	8,239
30-820-501830	INSURANCE-GROUP	6,640	8,425	9,089	9,089	9,964	9,964
30-820-501900	BAD DEBT EXPENSE	-	4,915	-	-	-	-
30-820-501930	FEES-PROFESSIONAL	123,723	3,596	3,000	3,000	2,400	2,400
30-820-502010	SUPPLIES-DEPARTMENT	484	367	1,500	1,500	-	-
30-820-502120	UNIFORMS	-	869	1,100	1,100	1,200	1,200
30-820-502500	SUPPLIES-GAS/OIL	3,459	2,729	4,000	4,000	4,000	4,000
30-820-503100	TRAVEL/CONF/TRAINING	-	-	-	-	500	500
30-820-503250	POSTAGE	2,080	2,482	3,500	3,500	4,000	4,000
30-820-503520	R/M EQUIPMENT	1,669	461	2,864	2,584	1,500	1,500
30-820-503530	R/M VEHICLES	11	791	2,500	2,500	2,000	2,000
30-820-503540	R/M VBUILDING/GROUNDS	-	-	1,000	1,000	1,000	1,000
30-820-503541	R/M STREETS	1,322	214	2,000	2,000	2,000	2,000
30-820-503560	R/M STORM DRAINAGE	8,683	4,616	30,000	30,000	35,000	35,000
30-820-503710	TIPPING FEES-YARD WASTE	1,940	180	2,000	2,000	1,000	1,000
30-820-504100	DEPRECIATION EXPENSE	10,439	10,469	11,000	11,000	11,000	11,000
30-820-505001	NON-CAPITALIZED OUTLAY	590	985	1,500	1,500	2,000	2,000
30-820-507900	LOAN REPAYMENTS	-	-	-	-	22,608	22,608
30-820-605000	CAPITAL OUTLAY	-	-	-	-	-	-
	DEPARTMENT TOTAL	\$ 209,997	\$ 97,336	\$ 132,046	\$ 132,046	\$ 159,774	\$ 159,774
	Public Works Director-10%						
	Maintenance Tech 100%						
	Debt Service-Jet Vac						

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ENTERPRISE FUND-SOLID WASTE							
LINE ITEM	DESCRIPTION	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGETED	FY 2024-25 PROJECTED 6/30/2025	FY 2025-26 DEPT. REQUEST	FY 2025-26 MGR. RECOMMENDATION
31-820-501210	SALARIES - FULL TIME	33,962	45,044	45,557	45,557	45,901	45,901
31-820-501220	SALARIES - OVERTIME	-	27	-	-	-	-
31-820-501231	LONGEVITY	175	203	220	220	248	248
31-820-501232	CELL PHONE STIPEND	360	360	360	360	360	360
31-820-501810	FICA	2,655	3,538	3,529	3,529	3,558	3,558
31-820-501815	FEES- OTHER	10	-	-	-	-	-
31-820-501820	RETIREMENT	4,205	5,916	7,622	7,622	8,030	8,030
31-820-501830	INSURANCE - GROUP	6,563	8,620	9,101	9,101	9,971	9,971
31-820-501930	SERVICES-PROFESSIONAL	944	-	-	-	-	-
31-820-501951	SERVICES-REFUSE	162,722	175,576	183,537	183,537	190,000	190,000
31-820-501952	SERVICES-RECYCLING	62,987	73,893	66,477	66,477	69,000	69,000
31-820-501953	SERVICES-YARD WASTE	117	-	-	-	-	-
31-820-502010	SUPPLIES-DEPARTMENTAL	320	487	1,033	1,033	500	500
31-820-502120	UNIFORMS	-	787	1,137	1,137	1,200	1,200
31-820-502500	SUPPLIES - GAS/OIL	5,213	4,357	5,687	5,687	5,500	5,500
31-820-503100	TRAVEL/CONF/TRAINING	-	-	-	-	500	500
31-820-503520	R/M EQUIPMENT	1,812	-	1,034	1,034	1,000	1,000
31-820-503530	R/M VEHICLES	1,972	2,267	1,551	1,551	1,500	1,500
31-820-503700	TIPPING FEES-REFUSE	82,995	83,340	88,655	88,655	91,680	91,680
31-820-503710	TIPPING FEES-YARD WASTE	3,600	8,290	7,500	7,500	8,000	8,000
31-820-503710	DEPRECIATION EXPENSE	19,778	19,778	20,000	20,000	20,000	20,000
31-820-505001	NON-CAPITALIZED OUTLAY	-	-	-	-	-	-
31-820-507900	LOAN REPAYMENTS	32,583	32,583	32,593	32,593	22,608	22,608
31-820-605000	CAPITAL OUTLAY	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ 422,973	\$ 465,066	\$ 475,593	\$ 475,593	\$ 479,555	\$ 479,555
	Public Works Director-10%						
	Maintenance Tech-100%						