

Town of Swansboro
Board of Commissioners
May 7, 2024, Special Meeting Minutes

In attendance: Mayor John Davis, Mayor Pro Tem William Justice, Commissioner Jeffrey Conaway, Commissioner Joseph Brown, and Commissioner Douglas Eckendorf. Commissioner Pat Turner was absent.

Call to Order/Opening Prayer/Pledge

The meeting was called to order at 6:00 pm. Mayor Davis led the Pledge of Allegiance. The purpose of this special meeting was for discussion/direction on the FY 24/25 Budget, and discussion/direction on the Onslow County EMS Memorandum of Agreement.

Public Comment

Maureen Wells, member of the Seaside Arts Council shared that the SwanFest Concert series held each year downtown was celebrating its 15 years. She hoped that the board would still allocate funds in the upcoming budget to the Seaside Arts Council so the program can continue.

In response to inquiries from the board, Mrs. & Mr. Wells clarified the following.

- The program cannot prove “heads on beds” would be accomplished so they have not requested funding from Swansboro TDA this year
- 2 years ago, funding was provided by the TDA, and not by the Town
- SwanFest cost were approximately \$2,000 per event/concert averaged out

Finance Director Johnson recommended that they apply for funding from the TDA to be heard.

Adoption of Agenda

On a motion by Commissioner Conaway, seconded by Commissioner Eckendorf, the agenda was adopted unanimously.

Business Non-Consent

Discussion/direction on the FY 24/25 Budget

Interim Manager Barlow reviewed that a draft FY 24/25 Budget was prepared for discussion and further guidance. Along with the Finance Director, they had met with each department director to date in preparation of this draft and reduced department requests to provide a “net zero” option.

Funded highlights included:

- 2% COLA
- New Personnel \$72,630 (Police Lieutenant & Police Officer (Grant Submitted))

- NC Orbit Retirement: Increase .75% basis points
- NCLM Property & Casualty 17.5% increase
- NCLM Workers Comp 10% increase
- NCLM Group Health Insurance increased 4%
- Capital Outlay \$570,000-Funded using Loan Proceeds

Major budget requests that were unfunded (to date):

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

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

- Sidewalks-\$500,000
- Christmas Lights-\$20,000
- Town Hall Digital Sign-\$18,000
- Pickleball Court-\$150,000

Manager Barlow shared that there was no training/continued education for personnel available with this budget and urged the board to consider finding a way to fund those. Additionally, there were also no funds available for emergency repairs such as failed a/c units, or emergency building maintenance. Mr. Barlow shared that any further reduction from here could end up cutting into employee benefits and/or positions.

Board members discussed the following items

- Merit raises vs. COLA
- Public safety salary improvements to be competitive, either provide pay raises or a bonus of some sort.
- Large events held using town resources should fund themselves such as the Tunner 2 Towers event.
- Software packages recently acquired should provide enough support/assistance that current personnel could get more pay instead of hiring new personnel.
- No use of Fund Balance for reoccurring expenses.
- Continue working budget toward 1 cent tax reduction

The final directive given for the budget was to work towards at least a 1 cent tax reduction by reducing the budget further, provide a merit raise increase of up to 4% instead of COLA, and provide some type of additional funding for Police and Fire personnel.

The board took a recess from 7:27 pm to 7:35 pm.

Discussion/direction on the Onslow County EMS Memorandum of Agreement

Mayor Davis reviewed that the Onslow County EMS that was previously housed in the Swansboro Public Safety Facility had moved to another location without providing written notice as required by the Memorandum of Agreement that was established. Mayor Davis along with other Board members met with the Onslow County Board of Commissioners to discuss the situation. The reasons for this relocation provided were due to cost savings and availability of storage. At the end of the discussion directions were provided that a 60-day notice would be given to the Town from the County.

In response to inquiries from the board, Chief Randall clarified the following related to the Town establishing its own EMS services.

- The process begins with having a plan in place
- There would be the need of additional personnel and to acquire state required equipment
- This process would require approval from the county
- Time to establish/get approval was estimated at 6 months or longer
- Paramedics have standards for administering medications and there should be 1 per shift which would amount to 3 paramedics on staff
- Cost recovery fees could be amended to charge county residents


With the relocation of EMS services to a location outside of Town limits, board members felt that response times to Swansboro residents would be greatly impacted. Fire Chief Jacob Randall was directed to research the option of the Town establishing EMS services and create a plan to present to the board at a future meeting, as well as amending the cost recovery plan to charge Onslow County residents.

Adjournment

On a motion by Commissioner Conaway, seconded by Commissioner Eckendorf the meeting adjourned at 8:18 pm.

Special/Budget Workshop Meeting

May 7, 2024



1

Appropriation from Fund Balance			
Audited Unassigned Fund Balance as of 6/30/2023			\$3,557,332
Current FY 2023/2024 Budget Amendments	Adjustment Description	Amount	
#2024-1	Reappropriations-AFG Grant Reimbursement/Upfit EOC/Fire Donation/VFIS Insurance Proceeds	\$55,899	
#2024-2	Bulkhead Repairs	\$101,450	
#2024-4	Reappropriations-Software/Pole Banners/Traffic Signs	\$18,242	
#2024-5	Christmas Bonus	\$13,950	
#2024-6	Public Works Equip/Police Interceptor/PEV Charging Station Repairs	\$43,471	
#2024-8	Splash Pad Renovation/Fire Vehicle Repairs/Building Repairs	\$29,911	
#2024-9	Legal & CAMA Land Use Plan Update Maps	\$23,900	\$ 286,823
Per Draft Budget-Assigned Fund Balance FY 2024-2025			\$ 688,000
Projected Unassigned Fund Balance as of June 30, 2024			\$ 2,582,509

2

TOWN OF SWANSBORO
 FY 2023-2024 BUDGET

 GENERAL FUND
 FUND BALANCE ANALYSIS – 5 YEAR TREND

	RESTRICTED	ASSIGNED-APPROPRIATED FOR THE NEXT YEAR	UNASSIGNED	TOTAL
FY 2018-2019	\$427,877	\$123,471	\$2,144,927	\$2,696,275
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 *	\$350,000	\$688,000	\$2,966,701	\$4,004,701

* Estimated balance as of June 30, 2024

3

Department Expenditures
 Percentage of Revenues

DEPARTMENT	TOWN MANAGER	
	RECOMMENDATION	PERCENTAGE OF REVENUES
NON-DEPARTMENTAL	506,920	6.84%
GOVERNING BODY	24,683	0.33%
ADMIN SERVICES	416,019	5.61%
FINANCE	305,677	4.12%
LEGAL	59,300	0.80%
PUBLIC BUILDINGS	396,661	5.35%
FIRE	1,914,227	25.82%
PERMITTING	254,853	3.44%
PLANNING	85,993	1.16%
POLICE	1,309,989	17.67%
STREETS-PUBLICWORKS	1,230,878	16.61%
STREETS-STATE AID	126,626	1.71%
PARKS & RECREATION	484,922	6.54%
CHURCH STREET DOCK/VISITOR CENTER	150,455	2.03%
FESTIVALS & EVENTS	134,635	1.82%
EMERGENCY MANAGEMENT	10,850	0.15%
	\$ 7,412,688	100.00%

4

Department Expenditures Ad Valorem Tax Equivalent Per Cent \$71,493

DEPARTMENT	TOWN MANAGER RECOMMENDATIONS	.01 EQUIVALENT
NON-DEPARTMENTAL	506,920	7.09
GOVERNING BODY	24,683	0.35
ADMIN SERVICES	416,019	5.82
FINANCE	305,677	4.28
LEGAL	59,300	0.83
PUBLIC BUILDINGS	396,661	5.55
FIRE	1,914,227	26.78
PERMITTING	254,853	3.56
PLANNING	85,993	1.20
POLICE	1,309,989	18.32
STREETS-PUBLIC WORKS	1,230,878	17.22
STREETS-STATE AID	126,626	1.77
PARKS & RECREATION	484,922	6.78
CHURCH STREET DOCK/VISITOR CENTER	150,455	2.10
FESTIVALS & EVENTS	134,635	1.88
EMERGENCY MANAGEMENT	10,850	0.15
	\$ 7,412,688	

5

DEPARTMENT #102	NET ZERO TAX RATE '23	DECREASE / INCREASE \$	NET ZERO TAX RATE '24	DECREASE / INCREASE \$	TOWN MANAGER RECOMMENDATION NET ZERO	NOTES
400	4,255.10	7,412,688	7,445,992	7,265,550	8,012,845	Increased Ad Valorem provided by Onslow County, Increased Sales & Use Tax, Utility Franchise fee per NGLM revenue projections, Appropriated Fund Balance for side walks, Town Hall Digital Sign, Christmas Lights, and Probation Court
401	556,920	556,920	556,920	556,920	(24,683)	Reduced COGA to 2%, New Workstations 24 need to be replaced by October of 2023 current workstations will not be compatible with Windows 11/Increased property & casualty insurance
411	24,683	24,683	24,683	24,683	(14,675)	Reduced COGA to 2%, Supplies Department/Travel & Training/Contributions Agencies
412	416,019	416,019	416,019	416,019	(18,131)	Reduced COGA to 2%, Employee Reassignment, Supplies Department, Travel, Conference, Training
414	305,677	305,677	305,677	305,677	(15,164)	Reduced COGA to 2%, Travel, Conference, Training
415	59,300	59,300	59,300	59,300	-	No Change
426	396,661	396,661	396,661	396,661	(7,437)	Reduced COGA to 2%, Repair & Maintenance, Added Town Digital Sign
430	1,914,227	1,914,227	1,914,227	1,914,227	(174,134)	Reduced COGA to 2%, Compression, Part-time, Non-union, Retention, Travel, Conference, Training, Reduced Line Items to County Funded amount
435	254,853	254,853	254,853	254,853	(11,618)	Reduced COGA to 2%, Employee Reassignment, Travel, Conference, Training
436	85,993	85,993	85,993	85,993	-	Reduced COGA to 2%, Employee Reassignment
450	1,309,989	1,309,989	1,309,989	1,309,989	(101,841)	Reduced COGA to 2%, Auxiliary Officers, PT, OAS, Uniforms, Supplies departmental, Repair, Maintenance, Vehicle, Non-union, Capital Outlay, Patrol Capital Acide
411	1,230,878	1,230,878	1,230,878	1,230,878	415,385	Reduced COGA to 2%, Employee Reassignment, Health Insurance, Repair & Maintenance, Added side walk & Christmas Lights
402	126,626	126,626	126,626	126,626	-	No Change
403	484,922	484,922	484,922	484,922	(46,455)	Reduced COGA to 2%, Recreational, Condition, Travel, Conference, Training, Non-Capital Outlay, Capital Outlay, Set aside
414	150,455	150,455	150,455	150,455	(81,121)	Reduced COGA to 2%, Dock Standalone, Docking V/C, Per quotes
455	134,635	134,635	134,635	134,635	(11,062)	Reduced COGA to 2%, Travel, Conference, Training, Multi-Festival Expenses, Ads & Notices
456	10,850	10,850	10,850	10,850	(16,750)	PT Services Professional, Repair/Maintenance of all Town Buildings, Dues & Subscription, Capital Outlay, Non-Capital Outlay
	\$ 7,412,688	\$ 7,412,688	\$ 7,412,688	\$ 7,412,688	\$(1,720,061)	
DEFICIT						\$(1,720,061)
AD VALOREM						\$ 2,812,239
AD VALOREM EQUIVALENT						\$71,492.74

6

TOWN OF SWANSBORO
Preliminary Projections Budget FY 2024-2025

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

7

TOWN OF SWANSBORO
Preliminary Projections Budget FY 2024-2025

LINE ITEM	DESCRIPTION	REVENUES					
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-300-30100	TAXES-AD VALOREM- CURRENT FY	1,870,187	2,492,297	2,467,679	2,435,599	2,351,816	2,592,239
11-300-30110	TAXES-AD VALOREM- PRIOR YEARS	19,478	6,033	13,000	10,000	10,000	10,000
11-300-30120	TAXES-PENALTIES INTEREST	5,688	7,422	5,600	3,500	3,500	3,500
11-310-310200	TAXES-SALES & USE TAX	1,298,345	1,494,828	1,350,000	1,350,000	1,200,000	1,350,000
11-300-310250	TAXES-OCCUPANCY	102,689	120,925	110,000	120,000	120,000	120,000
11-300-310260	TAXES-BEER & WINE	15,695	18,578	14,000	14,000	14,000	14,000
11-300-310270	TAXES-UTILITY FRANCHISE	235,150	244,780	230,000	230,000	230,000	235,000
11-430-330350	POLICE DONATIONS	1,000	4,180	1,500	1,000	3,500	3,500
11-430-330310	FIRE DONATIONS	50	1,100	300	45	-	-
11-433-330320	PARK DONATIONS	-	1,498	-	-	-	-
11-300-330400	SIDEWALK DEVELOPMENT FEE	12,550	163	-	-	-	-
11-430-330405	FEES COURT FACILITIES	6,307	9,951	4,000	4,669	5,000	5,000
11-300-330410	TDA ADMINISTRATIVE FEE	9,185	6,975	9,410	9,410	9,410	9,410
11-434-330415	TOWN MARINA FEES	34,917	35,894	32,000	34,382	35,000	35,000
11-435-330420	PLANNING & ZONING FEES	-	-	-	7,724	8,000	8,000
11-435-330430	FEES-BLDG PERMITS INSPECTIONS, PLANNING & ZONING	160,645	121,351	75,000	89,019	179,100	179,100
11-435-330440	HOMEOWNERS RECOVERY FEES	820	399	500	340	500	500
11-300-330460	LEASES (Spectrum, 106 Church St, 592 Church St, Community Room)	66,853	74,993	73,510	80,000	73,510	40,333
11-433-340306	CONCESSIONS	-	-	1,500	-	150	150
11-433-340500	RENTAL FEES-OTHER ROOMS	1,660	1,970	1,600	800	1,000	1,600
11-433-340501	RENTAL FEES- PARKS	6,180	7,268	5,500	5,500	7,000	7,000
11-433-340502	RENTAL FEES- RECREATION ROOMS	23,995	20,698	21,000	21,000	20,000	20,000
11-433-340503	REC PROGRAM CONTRACT FEES	38,594	34,923	34,005	16,350	34,860	33,515
11-433-340504	RENTAL FEES-OLD TOWN HALL	150	-	-	-	-	-
11-433-340505	REC PROGRAM INSTRUCTIONAL CONTRACTS	-	8,883	17,635	9,950	15,200	16,135
11-433-340506	REC PROGRAM-DOG PARK AND GYM ANNUAL MEMBERSHIP	-	2,830	1,500	2,174	3,300	3,300
11-300-350525	SOLID WASTE DISPOSAL TAX	2,756	3,019	2,203	2,203	2,500	2,500
11-300-355550	REFUNDS-GAS TAX	10,426	12,591	14,600	13,000	14,600	14,600
11-432-360600	STATE RD - POWELL BILL	108,171	110,684	110,844	126,626	126,626	126,626
11-430-365699	COUNTY FUNDING 3 CENT FIRE TAX	-	-	197,845	197,845	105,000	210,000
11-430-365700	COUNTY FUNDING FIRE DEPT	174,687	177,037	183,133	183,133	190,997	236,947
11-300-365701	TAXES-ABC DISTRIBUTION	58,103	54,531	60,000	60,000	60,000	60,000
11-400-370800	INVESTMENT EARNINGS-OF	1,650	56,402	1,000	178,137	50,000	62,791
11-300-370901	EASEMENTS	-	10,000	-	-	-	-
11-300-370810	SALE OF FIXED ASSETS	-	-	-	-	-	-
11-300-370820	ONWASA-SATELLITE OFFICE PAYMENT	32,083	35,000	35,000	35,000	35,000	35,000
11-300-370830	MISCELLANEOUS INCOME	1,969	15,335	1,000	500	1,000	2,400
11-455-370843	PARADE	1,325	1,325	1,325	1,550	1,550	1,550
11-455-340845	FESTIVALS & EVENTS	75,520	82,394	45,000	45,761	78,659	78,800
11-450-370855	POLICE REIMBURSEMENT	2,350	934	-	3,780	2,000	2,000
11-450-370860	POLICE DRUG SUBSTANCE	-	212	-	-	-	-

8

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

LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 12, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-300-370370	LOAN PROCEEDS GENERAL FUND	-	-	221,938	254,400	535,000	570,000
11-300-370380	INSURANCE PROCEEDS	-	13,475	33,875	37,084	-	-
11-450-380900	POLICE GRANTS	3,169	3,500	-	6,750	-	72,650
11-400-380910	FIRE GRANTS	-	11,847	56,649	56,649	742,614	532,850
11-300-380920	GRANT - WELLNESS WORKERS' COMP(NCLM)	-	1,579	5,000	-	5,000	5,000
11-300-380927	GRANT-SWANSBORO TDA-Festivals	-	6,500	35,500	6,500	35,500	35,500
11-300-380930	GRANTS-VARIOUS-Festivals	171,375	172,495	40,500	40,500	10,000	65,837
11-300-390950	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
11-300-390951	TRANSFER FROM CAPITAL RESERVE	60,000	35,000	6,166	6,166	23,200	12,000
11-300-390952	TRANSFER FROM PARK & REC RESERVE	-	-	-	-	-	-
11-300-390990	FUND BAL-POWELL BILL	-	-	-	-	-	-
11-300-390991	GF FUND BALANCE APPROPRIATED			618,895			638,600
	TOTAL GENERAL FUND REVENUES	\$ 4,627,401	\$ 5,349,278	\$ 6,138,752	\$ 5,701,038	\$ 6,355,143	\$ 7,412,688
	ENTERPRISE FUNDS						
	REVENUES						
	SOLID WASTE						
	USER FEES	455,102	469,069	463,922	455,769	475,328	474,482
	TRANSFER FROM GENERAL FUND	1,446	-	-	220	-	-
	APPROPRIATED FUND BALANCE	-	-	-	-	-	-
	TOTAL SOLID WASTE	\$ 456,548	\$ 469,069	\$ 463,922	\$ 455,989	\$ 475,328	\$ 474,482
	STORMWATER						
	USER FEES	150,813	156,725	128,098	119,531	126,828	126,090
	NCDOT-MOWING CONTRACT-STREET MAINTENANCE	5,555	5,716	5,415	4,851	4,861	4,851
	GRANTS-VARIOUS	4,480	35,794	-	-	-	-
	GRANTS-NC DEPARTMENT ENVIRONMENTAL QUALITY	-	45,000	-	-	-	-
	TRANSFER FROM GENERAL FUND	68,708	2,228	-	220	-	-
	APPROPRIATED FUND BALANCE	-	-	-	-	-	-
	TOTAL STORMWATER	\$ 229,555	\$ 245,462	\$ 133,513	\$ 124,612	\$ 131,690	\$ 130,941
	TOTAL REVENUES FOR ENTERPRISE FUNDS	\$ 686,103	\$ 714,531	\$ 597,435	\$ 580,602	\$ 607,017	\$ 605,423
	TOTAL REVENUES	\$ 5,313,504	\$ 6,063,809	\$ 6,736,187	\$ 6,281,639	\$ 6,962,160	\$ 8,018,111

9

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

NON-DEPARTMENTAL

LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-400-501815	FEES-OTHER	740	159	1,200	1,592	1,600	1,600
11-400-501850	EMPLOYEE RELATIONS	3,830	5,496	5,000	5,000	5,000	5,000
11-400-501950	SERVICES-SOFTWARE SUPPORT	66,442	59,268	50,352	50,352	38,392	38,392
11-400-501960	SERVICES-IT MAINTENANCE	67,068	73,878	80,000	80,300	110,375	110,375
11-400-502010	SUPPLIES-DEPARTMENT	-	-	-	-	-	-
11-400-502500	SUPPLIES-FUEL	-	-	-	-	-	-
11-400-502850	UNEMPLOYMENT INSURANCE	3,121	1,833	3,000	1,475	2,000	2,000
11-400-502990	MEDCOST-(HRA)	3,559	2,102	9,532	1,730	10,698	9,913
11-400-503210	TELEPHONE (TOWN HALL)	2,805	8,329	10,000	8,500	9,474	9,474
11-400-503250	POSTAGE	2,968	963	4,800	3,000	3,000	3,000
11-400-503315	SPECTRUM	6,180	6,180	13,180	6,100	9,600	9,600
11-400-503520	R.M EQUIPMENT	1,243	933	2,000	1,350	1,350	1,350
11-400-503530	R.M VEHICLES	-	59	-	-	-	-
11-400-503910	ADS NOTICES	-	-	1,000	-	600	600
11-400-504540	INS-LIABILITY-PROPERTY	95,071	102,752	114,270	128,969	116,017	128,728
11-400-504560	INSURANCE-WORKMAN'S COMP	44,240	44,540	39,086	43,918	48,310	43,918
11-400-505001	NON-CAPITAL OUTLAY	319	1,660	-	-	36,611	-
11-400-507900	LEASE PYMT - COPIERS LOAN REPAYMENT-SOFTWARE	36,743	27,262	29,570	29,570	26,570	26,570
11-400-705930	TRANSFER-SWANSBORO TDA	101,269	120,821	106,700	106,700	116,400	116,400
11-400-705950	TRANSFER-CAPITAL RESERVE	12,550	-	-	-	-	-
11-400-705952	TRANSFER TO OTHER FUNDS	84,154	15,228	101,890	101,890	-	-
	DEPARTMENT TOTAL	532,300	471,463	571,580	571,047	535,996	506,920
	Advance Office-Copiers-Town Hall/Visitor Center						
	Software Debt Service						

10

TOWN OF SWANSBORO
Preliminary Projections Budget-FY 2024-2025

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

11

TOWN OF SWANSBORO
Preliminary Projections Budget-FY 2024-2025

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

12

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

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

13

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

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

14

TOWN OF SWANSBORO
Preliminary Projections Budget FY 2024-2025

LINE ITEM	DESCRIPTION	PUBLIC BUILDINGS				FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024		
11-426-501210	SALARIES-FULL TIME	44,017	58,428	74,764	70,873	76,024	76,873
11-426-501220	SALARIES-OVERTIME	-	24	-	27	-	-
11-426-501231	LONGEVITY	150	313	313	69	206	206
11-426-501232	CELL PHONE STIPEND	325	650	600	600	600	600
11-426-501810	FICA	3,397	4,544	5,718	5,480	5,878	5,942
11-426-501820	RETIREMENT	4,903	7,196	11,937	9,202	12,692	12,834
11-426-501830	INSURANCE-GROUP	7,671	10,274	13,378	10,757	13,762	13,762
11-426-501930	SERVICES-PROFESSIONAL	35,912	36,303	44,375	44,375	46,594	44,375
11-426-501990	SERVICES-OTHER	797	-	-	-	-	-
11-426-502010	SUPPLIES-DEPARTMENT	926	3,094	1,600	1,901	1,600	1,600
11-426-502100	UNIFORMS	1,423	-	1,100	1,100	1,123	1,200
11-426-502130	JANITORIAL SUPPLIES	6,806	7,443	6,000	6,000	7,000	7,600
11-426-502500	SUPPLIES-GAS OIL	2,444	3,301	3,500	3,500	3,500	3,500
11-426-503100	TRAVEL-CONFERENCE/TRAINING	-	-	1,000	1,000	500	-
11-426-503310	UTILITIES	56,157	54,471	58,000	65,592	60,900	60,900
11-426-503315	SPECTRUM	864	1,139	1,200	1,467	-	-
11-426-503320	R/M EQUIPMENT	535	765	1,500	643	500	400
11-426-503330	R/M VEHICLES	927	465	2,000	1,300	500	1,000
11-426-503340	R/M-BUILDING GROUNDS	3,127	709	2,000	2,000	2,500	2,500
11-426-503342	R/M-TOWN HALL	2,546	1,373	12,000	12,000	17,000	3,000
11-426-503343	R/M-VISITOR CENTER	13,774	858	-	21	-	-
11-426-503344	R/M-COAK SHOP	687	48	500	500	500	250
11-426-503345	R/M-OLD TOWN HALL	925	2,029	4,000	4,000	4,000	2,000
11-426-503346	R/M-PSB	6,684	2,119	2,000	5,751	3,000	2,000
11-426-503347	R/M-PUBLIC WORKS OFFICE	520	1,677	2,000	346	1,000	1,000
11-426-503348	R/M-PARKS & RECREATION	2,820	2,438	3,000	2,077	14,000	7,000
11-426-505001	NON-CAPITALIZED OUTLAY	835	2,874	1,500	1,500	1,500	1,500
11-426-507900	LOAN REPAYMENT - LAND BUDGS	143,343	131,292	132,315	132,315	129,219	129,219
11-426-605000	CAPITAL OUTLAY	47,603	-	5,700	5,700	-	18,000
DEPARTMENT TOTAL		\$ 389,716	\$ 333,824	\$ 392,000	\$ 390,135	\$ 404,098	\$ 396,651
Public Works Director-25%							
Maintenance Tech-100%							
Maintenance Tech-50%							
Loan Repayment							
Town Hall Annex-\$72,862.57							
Public Safety Building-\$41,032							
Town Hall Generator-\$15,324							

15

TOWN OF SWANSBORO
Preliminary Projections Budget FY 2024-2025

LINE ITEM	DESCRIPTION	FIRE				FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024		
11-435-501210	SALARIES-FULL TIME	218,003	456,445	511,030	511,990	710,259	615,131
11-435-501220	SALARIES-OVERTIME	10,850	12,011	64,823	53,382	85,355	32,600
11-435-501230	SALARIES-PART TIME	135,861	43,969	52,926	91,000	144,760	36,600
11-435-501231	LONGEVITY	4,150	3,150	4,013	4,700	10,000	5,131
11-435-501232	CELL PHONE STIPEND	550	450	600	-	-	-
11-435-501710	RECRUITMENT/RETENTION	5,509	6,342	5,600	7,500	15,000	5,100
11-435-501810	FICA	34,600	49,532	54,727	56,500	76,181	56,400
11-435-501815	FEES-OTHER	76	-	-	-	-	-
11-435-501820	RETIREMENT	36,693	55,958	104,911	105,744	139,205	116,260
11-435-501830	INSURANCE-GROUP	53,487	56,159	100,112	91,036	141,200	148,511
11-435-501930	SERVICES-PROFESSIONAL	1,305	235	-	3,500	-	-
11-435-501990	SERVICES-SOFTWARE SUPPORT	2,993	9,315	3,500	3,500	11,000	11,600
11-435-501990	SERVICES-OTHER	655	1,628	-	761	-	-
11-435-502010	SUPPLIES-DEPARTMENT	2,451	3,644	3,500	3,500	8,000	4,000
11-435-502014	EMS-SUPPLIES	2,278	3,421	4,600	1,576	4,600	2,500
11-435-502015	FIRE PREVENTION	682	1,999	1,800	2,000	6,000	2,600
11-435-502130	UNIFORMS	3,066	3,932	8,824	5,500	15,000	3,800
11-435-502350	MEDICAL EXAMS	1,400	1,700	-	-	-	-
11-435-502500	SUPPLIES-GAS OIL	13,661	13,968	15,000	15,000	25,000	20,000
11-435-503100	TRAVEL-CONF/TRAINING	751	1,487	9,024	8,200	16,000	6,700
11-435-503125	SUBSISTENCE	276	115	500	500	500	500
11-435-503210	TELEPHONE	2,507	2,712	3,000	3,000	5,000	5,600
11-435-503310	SPECTRUM	60	142	215	246	400	400
11-435-503320	R/M EQUIPMENT	7,940	3,558	11,000	7,300	20,000	8,500
11-435-503330	R/M VEHICLES	17,630	10,146	20,000	27,250	35,000	13,500
11-435-503340	R/M BUILDINGS	-	-	1,500	-	-	-
11-435-503340	VES PROPERTY & LIABILITY	-	-	-	-	26,000	24,383
11-435-504910	DUES-PROF SUBSCRIPTIONS	1,507	3,233	4,500	2,500	6,200	2,900
11-435-605000	CAPITAL OUTLAY	5,733	-	-	-	135,000	130,000
11-435-505001	NON-CAPITALIZED OUTLAY	14,132	22,301	26,558	20,332	65,000	24,500
11-435-507900	LOAN REPAYMENTS	18,018	93,723	92,441	92,441	92,310	103,665
11-435-509220	GRANT - EQUIPMENT	-	-	69,149	63,700	559,000	559,000
11-435-ESTABLISH	GRANTS-PERSONNEL	-	-	-	-	229,365	-
11-435-ESTABLISH	GRANTS-RELATED EQUIPMENT SUPPLIES	-	-	-	-	45,000	-
11-435-605000	CAPITAL RESERVE	-	113,600	109,310	109,310	235,000	-
DEPARTMENT TOTAL		\$ 737,551	\$ 975,414	\$ 1,350,563	\$ 1,362,564	\$ 2,469,385	\$ 1,914,227
Personnel	Fire Chief-100%						
	2 Assistant Fire Chief-100%	CIP Funds (FY 24-25)	Engine 17 (1705)- \$75,000		Loan Repayment		
	1-Captain-75%		Squad 17 (1703)- \$75,000			Sleeping Quarters-\$26,822.59	
	2-Captain-100%		Truck 17 (1717)- \$75,000			Fire Truck-\$47,512.00	
	(2) Engineer		Car 1 (1701)			Ladder Truck-\$11,861.37	
	(4) Firefighter II		Car 2 (1701)			Fire Chief Vehicle-\$13,610.59	
			Car 3 (1702)				
			Utility 17 (1709)				
			Marine 17 (1718)				

16

TOWN OF SWANSBORO
Preliminary Projections Budget FY 2024-2025

LINE ITEM	DESCRIPTION	PERMITTING					FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2023-24 BUDGETED		
11-435-501210	SALARIES-FULL TIME	157,681	184,673	236,576	223,591	277,341	181,137	
11-435-501220	SALARIES-OVERTIME	368	-	-	47	-	-	
11-435-501230	SALARIES-PART TIME	9,304	28,377	44,998	39,738	-	-	
11-435-501231	LONGEVITY	863	831	981	706	1,038	588	
11-435-501232	CELL PHONE STIPEND	1,050	1,000	1,200	1,200	1,200	900	
11-435-501810	FICA	12,597	16,161	21,613	20,294	21,388	13,971	
11-435-501815	FEES-OTHER	-	177	-	-	-	-	
11-435-501820	RETIREMENT	22,198	26,666	37,772	32,414	46,350	30,257	
11-435-501830	GROUP INSURANCE	27,034	28,546	38,067	25,773	38,138	19,666	
11-435-501930	SERVICES-PROFESSIONAL	-	4,223	-	-	-	-	
11-435-501940	SERVICES-PLANNING CONSULTANT	-	-	-	-	-	-	
11-435-501990	SERVICES-OTHER	250	360	500	500	1,000	-	
11-435-502010	SUPPLIES-DEPARTMENT	955	271	500	500	1,000	1,800	
11-435-502120	UNIFORMS	194	469	500	500	500	500	
11-435-502500	SUPPLIES-GAS/OIL	37	-	600	-	600	4,000	
11-435-503100	TRAVEL/CONFERENCE/TRAINING	2,024	3,479	4,900	4,900	7,111	-	
11-435-503150	TRANSPORTATION EXPENSE	-	110	100	100	100	100	
11-435-503210	TELEPHONE	704	342	-	-	-	-	
11-435-503530	R/M-VEHICLES	60	-	250	-	-	-	
11-435-504910	DUES/PROF SUBSCRIPTIONS	-	173	635	635	735	735	
11-435-505001	NON-CAPITAL OUTLAY	-	1,209	-	-	-	-	
11-435-506990	HOMEOWNERS RECOVERY FUND	756	387	500	500	1,200	1,200	
DEPARTMENT TOTAL		\$ 236,075	\$ 297,452	\$ 389,692	\$ 351,399	\$ 397,701	\$ 254,833	
Permit Clerk-100%								
Chief Building Inspector/Code Enforcement Officer 100%								
Building Inspector-50%								
Deputy Clerk/Project Coordinator-25%								
Admin Services Representative-25%								
Fire Chief-25%								

17

TOWN OF SWANSBORO
Preliminary Projections Budget FY 2024-2025

LINE ITEM	DESCRIPTION	PLANNING					FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2023-24 BUDGETED		
11-436-501210	SALARIES-FULL TIME	-	-	-	-	-	61,149	
11-436-501220	SALARIES-OVERTIME	-	-	-	-	-	-	
11-436-501230	SALARIES-PART TIME	-	-	-	-	-	-	
11-436-501231	LONGEVITY	-	-	-	-	-	175	
11-436-501232	CELL PHONE STIPEND	-	-	-	-	-	600	
11-436-501810	FICA	-	-	-	-	-	4,737	
11-436-501815	FEES-OTHER	-	-	-	-	-	-	
11-436-501820	RETIREMENT	-	-	-	-	-	10,210	
11-436-501830	GROUP INSURANCE	-	-	-	-	-	9,122	
11-436-501930	SERVICES-PROFESSIONAL	-	-	-	-	-	-	
11-436-501940	SERVICES-PLANNING CONSULTANT	-	-	-	-	-	-	
11-436-501990	SERVICES-OTHER	-	-	-	-	-	-	
11-436-502010	SUPPLIES-DEPARTMENT	-	-	-	-	-	-	
11-436-502120	UNIFORMS	-	-	-	-	-	-	
11-436-502500	SUPPLIES-GAS OIL	-	-	-	-	-	-	
11-436-503100	TRAVEL CONFERENCE/TRAINING	-	-	-	-	-	-	
11-436-503150	TRANSPORTATION EXPENSE	-	-	-	-	-	-	
11-436-503210	TELEPHONE	-	-	-	-	-	-	
11-436-503530	R/M-VEHICLES	-	-	-	-	-	-	
11-436-504910	DUES/PROF SUBSCRIPTIONS	-	-	-	-	-	-	
11-436-505001	NON-CAPITAL OUTLAY	-	-	-	-	-	-	
11-436-506990	HOMEOWNERS RECOVERY FUND	-	-	-	-	-	-	
DEPARTMENT TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,933	
Town Planner-100%								

18

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

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

19

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

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

20

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

		PARKS & RECREATION				
LINE ITEM	DESCRIPTION	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
		ACTUAL	ACTUAL	BUDGETED	PROJECTED	DEPT. REQUEST
					FEBRUARY 29, 2024	
11-453-50120	SALARIES-FULL TIME	133,419	133,724	152,546	145,000	154,577
11-453-50122	SALARIES-OVERTIME	-	3,934	500	1,446	500
11-453-50123	SALARIES-PART TIME	42,230	53,674	53,000	47,124	43,120
11-453-50124	LONGEVITY	1,850	2,175	2,150	1,825	2,650
11-453-50125	CELL PHONE STIPEND	1,200	1,650	1,200	900	1,500
11-453-50110	FICA	13,540	14,830	15,224	15,000	17,602
11-453-50115	FEES-OTHER	2,927	2,967	1,500	1,500	1,500
11-453-50116	MERCHANT FEES	(2,775)	(2,911)	-	(1,561)	-
11-453-50120	RETIREMENT	16,485	19,548	24,378	19,508	33,540
11-453-50180	INSURANCE-GROUP	4,666	4,456	9,223	15,192	21,834
11-453-50190	PROFESSIONAL SERVICES	33,042	2,129	3,750	4,500	4,750
11-453-50195	SERVICES-SOFTWARE SUPPORT	4,100	3,400	3,400	3,800	3,800
11-453-50199	SERVICES-OTHER	137	150	-	210	300
11-453-50209	SUPPLIES-PROGRAMMING	2,618	3,291	2,500	3,114	4,518
11-453-50210	SUPPLIES-DEPARTMENT	1,656	2,131	3,630	3,614	3,550
11-453-50203	CLASS INSTRUCTORS	4,891	10,542	14,935	15,373	14,315
11-453-50204	CONTRACT SERVICES	2,200	1,611	2,150	2,150	2,700
11-453-50205	CAMP PROGRAM ACTIVITIES	3,216	4,949	6,000	5,928	7,450
11-453-50206	RENTALS	-	508	600	-	600
11-453-50207	GROCERIES-FOOD CATERING	740	871	2,000	1,550	200
11-453-50208	SPECIAL EVENTS	1,935	3,339	4,000	6,114	7,450
11-453-50209	PUBLIC PERFORMANCES	-	-	1,500	1,500	1,500
11-453-50301	REC CONCESSIONS	-	-	-	300	-
11-453-50310	UNIFORMS	118	65	850	450	1,218
11-453-50250	SUPPLIES-GAS OIL	1,518	1,654	2,500	2,170	1,730
11-453-50310	TRAVEL-CONFERENCE/TRAINING	1,914	2,684	3,200	3,143	4,075
11-453-50315	SUBSISTENCE	-	-	-	-	200
11-453-50316	TRANSPORTATION EXPENSE	1,070	287	500	500	536
11-453-50310	TELEPHONE	-	76	-	-	540
11-453-50315	SPECTRUM	1,430	1,333	1,320	1,358	1,368
11-453-50320	R.M-EQUIPMENT	1,079	1,023	1,300	1,282	1,340
11-453-50321	R.M-SPLASHPAD	3,753	5,279	5,375	5,375	4,500
11-453-50322	PLAYGROUND-EQUIPMENT	6,387	3,052	4,500	4,500	4,000
11-453-50323	R.M-DOCKS	-	5,703	4,000	3,000	-
11-453-50330	R.M-VEHICLES	1,444	1,594	4,000	1,011	1,960
11-453-50340	R.M-GROUNDS	7,595	12,250	10,300	10,026	8,950
11-453-50343	VISITOR CENTER	-	31	-	-	-
11-453-50351	SIGNS	85	100	250	150	250
11-453-50310	ADS-NOTICES	545	83	450	450	4,400
11-453-50410	DISC-SUBSCRIPTIONS	1,808	1,933	2,000	2,233	2,282
11-453-50501	NON-CAPITALIZED OUTLAY	16,669	16,545	8,900	9,653	10,700
11-453-60500	CAPITAL OUTLAY	-	-	-	-	7,800
11-453-70950	CAPITAL RESERVE	-	10,000	6,500	6,500	102,500
DEPARTMENT TOTAL		\$ 315,630	\$ 334,024	\$ 337,132	\$ 347,415	\$ 511,372
Parks & Recreation Director						
Public Works Crew Leader						
Recreation Program & Event Manager						

21

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

		POWELL BILL-STREETS				
LINE ITEM	DESCRIPTION	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
		ACTUAL	ACTUAL	BUDGETED	PROJECTED	DEPT. REQUEST
					FEBRUARY 29, 2024	
11-452-50120	SALARIES-FULL TIME	3,954	3,057	3,394	3,394	3,499
11-452-50121	LONGEVITY	18	13	14	14	10
11-452-50122	CELL PHONE STIPEND	28	20	20	20	20
11-452-50110	FICA	305	235	261	261	271
11-452-50120	RETIREMENT	540	372	541	542	584
11-452-50180	INSURANCE-GROUP	342	23	20	20	24
11-452-50190	SERVICES-PROFESSIONAL	900	400	900	900	900
11-452-50210	SUPPLIES-DEPARTMENT	-	-	1,000	1,000	1,000
11-452-50250	SUPPLIES-GAS OIL	1,157	891	1,000	1,000	500
11-452-50320	R.M-EQUIPMENT	838	78	1,000	1,000	1,000
11-452-50330	R.M-VEHICLES	762	-	1,000	1,000	1,600
11-452-50341	R.M-STREETS	63,166	81,732	97,934	97,934	83,043
11-452-50501	NON-CAPITALIZED OUTLAY	20,446	1,400	3,000	3,000	1,500
11-452-50502	SIDEWALKS	-	-	-	-	-
11-452-50700	LOAN REPAYMENT	1,505	-	-	-	36,264
DEPARTMENT TOTAL		\$ 90,980	\$ 88,230	\$ 110,094	\$ 110,094	\$ 126,626
Public Works Director-5%						
Debt Service: C&B Tractor						

22

TOWN OF SWANSBORO
Preliminary Projections Budget FY 2024-2025

EMERGENCY MANAGEMENT

LINE ITEM	DESCRIPTION	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2023-24
		ACTUAL	ACTUAL	BUDGETED	PROJECTED FEBRUARY 29, 2024	DEPT. REQUEST	MGR. RECOMMENDATION
11-456-501230	SALARIES -PART-TIME	-	-	6,000	6,000	8,500	-
11-456-501220	SALARIES -OVERTIME	-	-	-	-	-	-
11-456-501930	SERVICES-PROFESSIONAL	32,125	-	5,285	5,285	-	-
11-456-501590	SERVICES-OTHER	-	1,125	1,000	1,000	2,000	-
11-456-502010	SUPPLIES-DEPARTMENTAL	-	-	954	954	1,000	-
11-456-502120	UNIFORMS	-	-	3,257	3,257	-	-
11-456-502500	SUPPLIES-GAS OIL	511	-	1,282	1,282	-	-
11-456-503100	TRAVEL, CON/TRAINING	-	-	45	45	2,500	-
11-456-503150	TRANSPORTATION	24	-	-	-	-	-
11-456-503125	SUBSISTENCE	-	-	66	65	600	-
11-456-503315	SPECTRUM	631	1,654	2,912	2,912	1,000	1,600
11-456-503210	TELEPHONE	-	-	-	-	2,850	2,850
11-456-503520	R-M-EQUIPMENT	-	-	282	282	-	-
11-456-503530	R-M-VEHICLES	-	-	1,959	1,959	-	-
11-456-503540	R-M-BUILDING GROUNDS	29,405	-	268	268	-	-
11-456-503542	R-M-TOWN HALL	-	-	268	268	950	-
11-456-503543	R-M-VISITOR CENTER	-	-	-	-	950	-
11-456-503544	R-M-CIGAR SHOP	-	-	-	-	950	-
11-456-503545	R-M-OLD TOWN HALL	-	-	1,986	1,986	950	-
11-456-503546	R-M-PSB	-	-	429	429	950	-
11-456-503547	R-M-PUBLIC WORKS OFFICE	-	-	-	-	950	-
11-456-503549	R-M-PARKS & RECREATION	7,765	-	1,395	1,395	950	-
11-456-503700	TIPPING FEES-REFUSE	-	-	-	-	-	-
11-456-503710	TIPPING FEES-YARD WASTE	-	-	-	-	-	-
11-456-501850	SERVICES - SOFTWARE SUPPORT	-	-	-	-	6,400	7,000
11-456-504910	DUES PROF SUBSCRIPTIONS	-	-	-	-	1,600	-
11-456-505001	NON-CAPITALIZED OUTLAY	-	-	16,918	16,918	10,000	-
11-456-605000	CAPITAL OUTLAY	-	-	-	-	28,000	-
DEPARTMENT TOTAL		\$ 70,459	\$ 2,779	\$ 44,306	\$ 44,306	\$ 70,500	\$ 10,850

23

TOWN OF SWANSBORO
Preliminary Projections Budget FY 2024-2025

CHURCH STREET DOCK/VISITOR CENTER

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

24

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

		FESTIVALS & EVENTS					
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-455-50120	SALARIES-OVERTIME	12,653	11,667	20,220	21,381	30,000	30,000
11-455-50120	SALARIES-PARTIME	380	1,360	5,911	6,841	10,103	10,103
11-455-50121	LONGEVITY	-	-	-	200	200	200
11-455-501810	FICA	188	104	2,022	1,712	3,083	3,083
11-455-502010	SUPPLIES-DEPARTMENT	1,857	815	1,600	1,707	2,600	2,600
11-455-502016	PARADE EXPENSES	1,022	1,608	1,700	1,335	1,700	1,700
11-455-502017	MULLET FESTIVAL EXPENSES	35,293	35,071	40,000	30,646	46,610	38,000
11-455-502018	JULY 4TH EXPENSES	26,103	17,406	30,000	29,833	26,722	26,722
11-455-502019	FLOTILLA EXPENSES	4,930	6,508	6,000	4,834	6,090	6,090
11-455-502022	ARTS BY THE SEA	5,451	5,717	6,500	6,800	7,115	7,115
11-455-502029	PUBLIC PERFORMANCE LICENSE	735	797	850	1,628	1,552	1,552
11-455-502500	SUPPLIES-GAS OIL	261	63	200	200	450	450
11-455-503100	TRAVEL-CONFERENCE	-	-	-	374	2,602	-
11-455-503310	UTILITIES	897	864	850	850	850	300
11-455-503540	R/M-MAINTENANCE GROUNDS	85	53	100	100	100	100
11-455-503910	ADS & NOTICES	1,756	4,416	8,250	8,250	16,530	6,530
11-455-504910	DUES-SUBSCRIPTIONS	374	733	450	450	450	490
11-455-505001	NON-CAPITAL OUTLAY	-	-	-	408	200	200
DEPARTMENT TOTAL		91,985	87,182	124,653	117,548	156,397	134,635

25

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

		ENTERPRISE FUND-STORMWATER					
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
30-820-501210	SALARIES-FULL TIME	47,542	39,647	54,422	47,000	44,994	44,458
30-820-501220	SALARIES-OVERTIME	56	-	-	96	-	-
30-820-501230	LONGEVITY	285	300	318	318	95	95
30-820-501232	CELL PHONE STIPEND	355	410	360	360	360	360
30-820-501810	FICA	3,685	3,089	4,215	3,620	3,477	3,436
30-820-501820	RETIREMENT	6,428	5,512	8,704	6,626	7,491	7,402
30-820-501830	INSURANCE-GROUP	9,002	6,640	8,895	8,895	9,173	9,089
30-820-501900	BAD DEBT EXPENSE	8,997	-	-	-	-	-
30-820-501930	FEES-PROFESSIONAL	11,448	123,723	2,000	2,596	3,000	3,000
30-820-502010	SUPPLIES-DEPARTMENT	423	484	1,000	1,000	1,500	1,500
30-820-502120	UNIFORMS	1,166	-	1,100	1,100	1,100	1,100
30-820-502500	SUPPLIES-GAS OIL	3,331	3,459	4,500	3,500	4,000	4,000
30-820-503250	POSTAGE	2,227	2,080	3,500	2,500	3,500	3,500
30-820-503520	R/M EQUIPMENT	426	1,669	3,000	1,500	3,000	3,000
30-820-503530	R/M VEHICLES	2,129	11	1,000	1,000	2,500	2,500
30-820-503540	R/M VBUILDING GROUNDS	-	-	-	-	1,000	1,000
30-820-503541	R/M STREETS	-	1,322	2,000	1,000	2,000	2,000
30-820-503560	R/M STORM DRAINAGE	16,070	8,683	30,000	30,000	30,000	30,000
30-820-503710	TIPPING FEES-YARD WASTE	-	1,940	2,500	2,000	2,000	2,000
30-820-504100	DEPRECIATION EXPENSE	-	-	5,000	10,500	11,000	11,000
30-820-505001	NON-CAPITALIZED OUTLAY	1,492	590	1,000	1,003	1,500	1,500
30-820-507900	LOAN REPAYMENTS	9,729	-	-	-	-	-
30-820-605000	CAPITAL OUTLAY	40,892	-	-	-	-	-
DEPARTMENT TOTAL		\$ 165,283	\$ 199,358	\$ 133,313	\$ 124,612	\$ 131,690	\$ 130,941
Public Works Director-10%							
Maintenance Tech 100%							


26

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

		ENTERPRISE FUND-SOLID WASTE				
LINE ITEM	DESCRIPTION	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
		ACTUAL	ACTUAL	BUDGETED	PROJECTED	DEPT. REQUEST
					FEBRUARY 29, 2024	MGR. RECOMMENDATION
31-820-501210	SALARIES - FULL TIME	43,985	33,962	44,687	43,000	44,663
31-820-501231	LONGEVITY	261	175	268	27	220
31-820-501232	CELL PHONE STIPEND	330	360	360	-	360
31-820-501810	FICA	3,377	2,655	3,467	3,238	3,461
31-820-501815	FEES- OTHER	-	10	-	-	-
31-820-501820	RETIREMENT	5,216	4,205	7,148	5,077	7,473
31-820-501830	INSURANCE - GROUP	2,267	6,563	8,889	5,714	9,101
31-820-501930	SERVICES-PROFESSIONAL	73	944	-	-	-
31-820-501951	SERVICES-REFUSE	147,365	162,722	177,502	177,502	183,537
31-820-501952	SERVICES-RECYCLING	56,873	62,987	64,291	64,291	66,477
31-820-501953	SERVICES-YARD WASTE	225	117	-	-	-
31-820-502010	SUPPLIES-DEPARTMENTAL	-	320	1,000	1,000	1,033
31-820-502120	UNIFORMS	620	-	1,100	1,000	1,137
31-820-502500	SUPPLIES - GAS/OIL	3,968	5,213	5,500	5,500	5,687
31-820-503520	R/M EQUIPMENT	678	1,812	1,000	1,000	1,034
31-820-503530	R/M VEHICLES	2,515	1,972	1,500	3,207	1,551
31-820-503700	TIPPING FEES-REFUSE	80,709	82,995	85,740	85,740	88,655
31-820-503710	TIPPING FEES-YARD WASTE	5,068	3,600	6,880	6,880	7,500
31-820-503710	DEPRECIATION EXPENSE	-	-	22,000	20,000	20,000
31-820-505001	NON-CAPITALIZED OUTLAY	980	-	-	-	-
31-820-507900	LOAN REPAYMENTS	42,312	32,583	32,593	32,593	32,593
31-820-605000	CAPITAL OUTLAY	-	-	-	-	-
DEPARTMENT TOTAL		\$ 396,821	\$ 403,195	\$ 463,922	\$ 455,769	\$ 474,482
Public Works Director-10%						
Maintenance Tech-100%						
Grapple Truck-\$32,593						

Special/Budget Workshop Meeting

May 7, 2024



1

Appropriation from Fund Balance			
Audited Unassigned Fund Balance as of 6/30/2023			\$3,557,332
Current FY 2023/2024 Budget Amendments	Adjustment Description	Amount	
#2024-1	Reappropriations-AFG Grant Reimbursement/Upfit EOC/Fire Donation/VFIS Insurance Proceeds	\$55,899	
#2024-2	Bulkhead Repairs	\$101,450	
#2024-4	Reappropriations-Software/Pole Banners/Traffic Signs	\$18,242	
#2024-5	Christmas Bonus	\$13,950	
#2024-6	Public Works Equip/Police Interceptor/PEV Charging Station Repairs	\$43,471	
#2024-8	Splash Pad Renovation/Fire Vehicle Repairs/Building Repairs	\$29,911	
#2024-9	Legal & CAMA Land Use Plan Update Maps	\$23,900	\$ 286,823
Per Draft Budget-Assigned Fund Balance FY 2024-2025			\$ 688,000
Projected Unassigned Fund Balance as of June 30, 2024			\$ 2,582,509

2

TOWN OF SWANSBORO
 FY 2023-2024 BUDGET
 GENERAL FUND
 FUND BALANCE ANALYSIS – 5 YEAR TREND

	RESTRICTED	ASSIGNED-APPROPRIATED FOR THE NEXT YEAR	UNASSIGNED	TOTAL
FY 2018-2019	\$427,877	\$123,471	\$2,144,927	\$2,696,275
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 *	\$350,000	\$688,000	\$2,966,701	\$4,004,701

* Estimated balance as of June 30, 2024

3

Department Expenditures
 Percentage of Revenues

DEPARTMENT	TOWN MANAGER	
	RECOMMENDATION	PERCENTAGE OF REVENUES
NON-DEPARTMENTAL	506,920	6.84%
GOVERNING BODY	24,683	0.33%
ADMIN SERVICES	416,019	5.61%
FINANCE	305,677	4.12%
LEGAL	59,300	0.80%
PUBLIC BUILDINGS	396,661	5.35%
FIRE	1,914,227	25.82%
PERMITTING	254,853	3.44%
PLANNING	85,993	1.16%
POLICE	1,309,989	17.67%
STREETS-PUBLICWORKS	1,230,878	16.61%
STREETS-STATE AID	126,626	1.71%
PARKS & RECREATION	484,922	6.54%
CHURCH STREET DOCK/VISITOR CENTER	150,455	2.03%
FESTIVALS & EVENTS	134,635	1.82%
EMERGENCY MANAGEMENT	10,850	0.15%
	\$ 7,412,688	100.00%

4

Department Expenditures Ad Valorem Tax Equivalent Per Cent \$71,493

DEPARTMENT	TOWN MANAGER RECOMMENDATIONS	.01 EQUIVALENT
NON-DEPARTMENTAL	506,920	7.09
GOVERNING BODY	24,683	0.35
ADMIN SERVICES	416,019	5.82
FINANCE	305,677	4.28
LEGAL	59,300	0.83
PUBLIC BUILDINGS	396,661	5.55
FIRE	1,914,227	26.78
PERMITTING	254,853	3.56
PLANNING	85,993	1.20
POLICE	1,309,989	18.32
STREETS-PUBLICWORKS	1,230,878	17.22
STREETS-STATE AID	126,626	1.77
PARKS & RECREATION	484,922	6.78
CHURCH STREET DOCK/VISITOR CENTER	150,455	2.10
FESTIVALS & EVENTS	134,635	1.88
EMERGENCY MANAGEMENT	10,850	0.15
	\$ 7,412,688	

5

DEPARTMENT HEAD	MID BND TAX RATE '23	DECREASE IN		DECREASE IN		TOWN MANAGER RECOMMENDATION NET ZERO	
		TAX RATE '24	TAX RATE '23	TAX RATE '24	TAX RATE '23		
EXPENSES	\$ 6,355.10	\$ 7,812,408	\$ 7,240,300	\$ 7,240,300	\$ 8,002,244		Increased Ad Valorem provided by Onslow County Increased Sales & Use Tax, Utility Franchise fee per NGLW revenue projections Appropriated Fund Balance for fireworks, Town Hall Signage, Christmas Lights, and Parkland Court
400 NON-DEPARTMENTAL	511,499	556,920	556,920	556,920	(59,077)		Reduced COGA to 24, New Workstations 24 need to be replaced by October of 2025 current workstations will not be compatible with Windows 11 Increased property & casualty insurance
411 GOVERNING BODY	41,359	24,683	24,683	24,683	(16,675)		Reduced COGA to 24, Supplies Departmental Travel & Training Contributions Agencies
412 ADMIN SERVICES	414,149	418,519	418,519	418,519	(40,171)		Reduced COGA to 24, Employee Management, Supplies Departmental Travel, Conference, Training
414 FINANCE	308,311	305,677	305,677	305,677	(2,634)		Reduced COGA to 24, Travel, Conference, Training
415 LEGAL	59,300	59,300	59,300	59,300	-		No Change
426 PUBLIC BUILDINGS	84,208	396,661	396,661	396,661	(7,437)		Reduced COGA to 24, Repair & Maintenance, Added Town Digital Sign
430 FIRE	2,809,381	1,914,227	1,914,227	1,914,227	(911,154)		Reduced COGA to 24, Compensation, Part Time, Non-union, Seniority, Travel, Conference, Training Reduced line items to County funded amount
435 PERMITTING	397,702	254,853	254,853	254,853	(142,849)		Reduced COGA to 24, Employee Management, Travel, Conference, Training
436 PLANNING	-	85,993	85,993	85,993			Reduced COGA to 24, Employee Management
438 POLICE	1,411,418	1,309,989	1,309,989	1,309,989	(101,429)		Reduced COGA to 24, Housing Office, Civil Control, Supplies departmental, Repair, Maintenance, Vehicles, Non-Capital Outlay, Patrol Car, Seat Aids
441 STREETS-PUBLIC WORKS	687,495	1,230,878	1,230,878	1,230,878	543,383		Reduced COGA to 24, Employee Management, Health Insurance, Paper & Maintenance, Added sidewalk Christmas lights
442 STREETS-STATE AID	126,626	126,626	126,626	126,626	-		No Change
443 PARKS & RECREATION	351,471	484,922	484,922	484,922	(133,451)		Reduced COGA to 24, Non-Capital Contributions, Travel, Conference, Training Non-Capital Outlay, Capital Outlay, Set aside
444 CHURCH STREET DOCK/VISITOR CENTER	146,379	150,455	150,455	150,455	(4,076)		Reduced COGA to 24, Dock Attendance, Docking, V/C Per quotes
445 FESTIVALS & EVENTS	134,307	134,635	134,635	134,635	(328)		Reduced COGA to 24, Travel, Conference, Training, Market Festival Expenses, Ads & Notices
456 EMERGENCY MANAGEMENT	78,500	10,850	10,850	10,850	(67,650)		IT Services Professional Paper, Maintenance of all Town Buildings, Dues & Subscription, Capital Outlay, Non-Capital Outlay
	\$ 8,441,333	\$ 7,412,408	\$ 7,412,408	\$ 7,412,408	\$ (1,028,925)		
REVENUE	\$ (4,086,410)	\$ 0	\$ (7,419)	\$ (412,460)			
AD VALOREM		\$ 2,802,239	\$ 2,430,744	\$ 2,879,254			
IN TAX EQUIVALENT			\$71,493.54				

6

TOWN OF SWANBORO
Preliminary Projections Budget-FY 2024-2025

#	DEPARTMENT	EXPENDITURES					
		FY2021-22 ACTUAL	FY2022-23 ACTUAL	FY2023-24 BUDGETED	FY2023-24 PROJECTED FEBRUARY 29, 2024	FY2024-25 DEPT. REQUEST	FY2024-25 MGR. RECOMMENDATION
400	NON-DEPARTMENTAL	532,300	471,463	571,580	571,047	535,996	506,920
411	GOVERNING BODY	28,309	23,579	43,476	44,017	41,358	24,683
412	ADMIN SERVICES	376,144	370,697	427,686	441,335	454,169	416,019
414	FINANCE	249,767	258,981	289,345	289,189	308,541	305,677
415	LEGAL	55,634	41,417	43,000	53,169	59,300	59,300
426	PUBLIC BUILDINGS	389,716	333,824	392,000	390,135	404,098	396,661
430	FIRE	737,551	975,418	1,350,563	1,362,564	2,869,385	1,914,227
435	PERMITTING	236,075	297,452	389,692	351,399	397,701	254,853
436	PLANNING	-	-	-	-	-	85,993
450	POLICE	1,031,623	936,855	1,256,250	1,148,772	1,611,838	1,309,989
451	STREETS-PUBLIC WORKS	190,355	286,421	562,648	562,226	687,493	1,230,878
452	STREETS-STATE AID	90,980	88,230	110,094	110,094	126,626	126,626
453	PARKS & RECREATION	315,630	334,026	357,132	347,415	521,572	484,922
454	CHURCH STREET DOCK/VISITOR CENTER	6,496	8,476	176,327	96,334	196,579	150,455
455	FESTIVALS & EVENTS	91,985	87,182	124,653	117,548	156,397	134,635
456	EMERGENCY MANAGEMENT	70,459	2,779	44,306	44,306	70,500	10,850
TOTAL GENERAL FUND EXPENDITURES		\$ 4,403,025	\$ 4,516,800	\$ 6,138,752	\$ 5,929,552	\$ 8,441,553	\$ 7,412,688
EXCESS REVENUES OVER EXPENDITURES					\$ (228,514)	\$ (2,086,410)	\$ 0.00
ENTERPRISE FUNDS							
31	SOLID WASTE ENTERPRISE FUND	396,821	403,195	463,922	455,769	475,328	474,482
30	STORM WATER ENTERPRISE FUND	165,683	199,558	133,513	124,612	131,690	130,941
TOTAL ENTERPRISE FUND EXPENDITURES		562,504	602,753	597,435	580,382	607,017	605,423
TOTAL ANNUAL BUDGET		\$ 4,965,529	\$ 5,119,553	\$ 6,736,187	\$ 6,509,934	\$ 9,048,570	\$ 8,018,111

7

TOWN OF SWANBORO
Preliminary Projections Budget-FY 2024-2025

LINE ITEM	DESCRIPTION	REVENUES					
		FY2021-22 ACTUAL	FY2022-23 ACTUAL	FY2023-24 BUDGETED	FY2023-24 PROJECTED FEBRUARY 29, 2024	FY2024-25 DEPT. REQUEST	FY2024-25 MGR. RECOMMENDATION
11-300-300100	TAXES-AD VALOREM - CURRENT F/Y	1,870,187	2,492,297	2,457,679	2,435,599	2,361,886	2,502,239
11-300-300110	TAXES-AD VALOREM - PRIOR YEARS	19,478	6,033	13,000	10,000	10,000	10,000
11-300-300120	TAXES-PENALTIES INTEREST	5,688	7,422	5,000	3,500	3,500	3,500
11-310-310200	TAXES-SALES & USE TAX	1,298,345	1,404,828	1,350,000	1,350,000	1,200,000	1,350,000
11-300-310250	TAXES-OCCUPANCY	102,689	120,925	110,000	120,000	120,000	120,000
11-300-310260	TAXES-BEER & WINE	15,695	18,578	14,000	14,000	14,000	14,000
11-300-310270	TAXES-UTILITY FRANCHISE	235,150	244,789	230,000	230,000	230,000	235,000
11-490-320300	POLICE DONATIONS	1,000	4,180	1,500	1,000	3,500	3,500
11-490-320310	FIRE DONATIONS	50	1,100	300	45	-	-
11-490-320320	PARK DONATIONS	-	1,498	-	-	-	-
11-300-330400	SIDEWALK DEVELOPMENT FEE	12,550	163	-	-	-	-
11-450-330405	FEES COURT FACILITIES	6,307	9,951	4,000	4,669	5,000	5,000
11-300-330410	TDA ADMINISTRATIVE FEE	9,185	6,975	9,410	9,410	9,410	9,410
11-454-330415	TOWN MARINA FEES	34,917	35,894	32,000	34,382	35,000	35,000
11-453-330420	PLANNING & ZONING FEES	-	-	-	7,724	8,000	8,000
11-453-330430	FEES-BLDG PERMITS & INSPECTIONS, PLANNING & ZONING	169,646	121,351	75,000	89,010	179,100	179,100
11-453-330440	HOMEOWNER'S RECOVERY FEES	820	390	500	340	500	500
11-300-330460	LEASES (Spec:trans;106 Church St, 592 Church St, Community Room)	66,853	74,993	73,510	80,000	73,510	40,388
11-453-340306	CONCESSIONS	-	-	1,500	-	150	150
11-453-340500	RENTAL FEES-OTHER ROOMS	1,660	1,970	1,000	800	1,000	1,000
11-453-340501	RENTAL FEES - PARKS	6,180	7,268	5,500	5,500	7,000	7,000
11-453-340502	RENTAL FEES - RECREATION ROOMS	23,995	20,698	21,000	21,000	20,000	20,000
11-453-340503	REC PROGRAM CONTRACT FEES	38,594	34,923	34,005	16,350	34,860	33,515
11-453-340504	RENTAL FEES-OLD TOWN HALL	-	-	-	-	-	-
11-453-340505	REC PROGRAM- INSTRUCTIONAL CONTRACTS	-	8,883	17,635	9,950	15,290	16,155
11-453-340506	REC PROGRAM-DOG PARK AND GYM ANNUAL MEMBERSHIP	-	2,820	1,500	2,175	3,200	3,200
11-300-330525	SOLID WASTE DISPOSAL TAX	2,756	3,019	2,203	2,203	2,500	2,500
11-300-335550	REFUNDS-GAS TAX	10,426	12,591	14,600	13,000	14,600	14,600
11-452-360600	STATE RD - POWELL BILL	108,171	110,084	110,084	126,626	126,626	126,626
11-430-365699	COUNTY FUNDING 3 CENT FIRE TAX	-	-	197,845	197,845	105,000	210,000
11-430-365700	COUNTY FUNDING FIRE DEPT	174,087	177,037	183,133	183,133	190,997	236,947
11-300-365701	TAXES-ABC DISTRIBUTION	58,103	54,531	60,000	60,000	60,000	60,000
11-400-370800	INVESTMENT EARNINGS GF	1,650	56,802	1,500	178,137	50,000	62,791
11-300-370801	EASEMENTS	-	10,000	-	-	-	-
11-300-370810	SALE OF FIXED ASSETS	14,277	-	-	-	-	-
11-300-370820	ONWASA-SATELLITE OFFICE PAYMENT	32,683	35,000	35,000	35,000	35,000	35,000
11-300-370830	MISCELLANEOUS INCOME	1,969	15,335	1,000	500	1,000	2,400
11-455-370843	PARADE	1,325	1,325	1,325	1,550	1,550	1,550
11-455-340845	FESTIVALS & EVENTS	75,520	82,394	45,000	45,761	78,650	78,600
11-450-370855	POLICE REIMBURSEMENT	2,350	934	-	3,780	2,000	2,000
11-450-370860	POLICE DRUG SUBSTANCE	-	212	-	-	-	-

8

TOWN OF SWANBORO
Preliminary Projections Budget FY 2024-2025

LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-300-37070	LOAN PROCEEDS GENERAL FUND	-	-	221,938	254,400	535,000	570,000
11-300-37080	INSURANCE PROCEEDS	-	13,475	33,875	37,084	-	-
11-450-38090	POLICE GRANTS	3,169	3,500	-	6,750	-	72,630
11-430-380910	FIRE GRANTS	-	11,847	36,649	56,649	742,614	532,850
11-300-380920	GRANT - WELLNESS WORKERS' COMP(NCLM)	-	1,879	5,000	-	5,000	5,000
11-300-380927	GRANT-SWANBORO TDA-Festivals	-	6,500	36,500	6,500	36,500	35,500
11-300-380930	GRANTS-VARIOUS-Festivals	171,375	172,495	40,500	40,500	10,000	65,837
11-300-390950	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
11-300-390951	TRANSFER FROM CAPITAL RESERVE	60,000	36,000	6,166	6,166	23,200	12,000
11-300-390952	TRANSFER FROM PARK & REC RESERVE	-	-	-	-	-	-
11-300-399990	FUND BAL-POWELL BILL	-	-	-	-	-	-
11-300-399991	GF FUND BALANCE APPROPRIATED	-	-	618,895	-	-	638,000
	TOTAL GENERAL FUND REVENUES	\$ 4,627,401	\$ 5,349,278	\$ 6,138,752	\$ 5,701,038	\$ 6,355,143	\$ 7,412,688
	ENTERPRISE FUNDS						
	REVENUES						
	SOLID WASTE						
	USER FEES	455,102	469,069	463,922	455,769	475,328	474,482
	TRANSFER FROM GENERAL FUND	1,446	-	-	220	-	-
	APPROPRIATED FUND BALANCE	-	-	-	-	-	-
	TOTAL SOLID WASTE	\$ 456,548	\$ 469,069	\$ 463,922	\$ 455,989	\$ 475,328	\$ 474,482
	STORMWATER						
	USER FEES	150,813	156,925	128,098	119,531	126,828	126,080
	NC DOT-MOWING CONTRACT-STREET MAINTENANCE	5,555	5,716	5,415	4,861	4,861	4,861
	GRANTS-VARIOUS	4,480	35,994	-	-	-	-
	GRANTS-NC DEPARTMENT ENVIRONMENTAL QUALITY	-	45,000	-	-	-	-
	TRANSFER FROM GENERAL FUND	68,708	2,228	-	220	-	-
	APPROPRIATED FUND BALANCE	-	-	-	-	-	-
	TOTAL STORMWATER	\$ 229,555	\$ 245,462	\$ 133,513	\$ 124,612	\$ 131,690	\$ 130,941
	TOTAL REVENUES FOR ENTERPRISE FUNDS	\$ 686,103	\$ 714,531	\$ 597,435	\$ 580,602	\$ 607,017	\$ 605,423
	TOTAL REVENUES	\$ 5,313,504	\$ 6,063,809	\$ 6,736,187	\$ 6,281,639	\$ 6,962,160	\$ 8,018,111

9

TOWN OF SWANBORO
Preliminary Projections Budget FY 2024-2025

NON-DEPARTMENTAL							
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-400-501815	FEES-OTHER	740	159	1,200	1,592	1,600	1,600
11-400-501850	EMPLOYEE RELATIONS	3,830	5,496	5,000	5,000	5,000	5,000
11-400-501950	SERVICES-SOFTWARE SUPPORT	66,442	59,268	50,352	50,352	38,392	38,392
11-400-501960	SERVICES-IT MAINTENANCE	67,068	73,878	80,000	80,300	110,375	110,375
11-400-502010	SUPPLIES-DEPARTMENT	-	-	-	-	-	-
11-400-502500	SUPPLIES-FUEL	-	-	-	-	-	-
11-400-502850	UNEMPLOYMENT INSURANCE	3,121	1,833	3,000	1,475	2,000	2,000
11-400-502990	MECOST-(HIRA)	3,559	2,102	9,532	1,730	10,698	9,913
11-400-503210	TELEPHONE (TOWN HALL)	2,805	8,329	10,000	8,500	9,474	9,474
11-400-503250	POSTAGE	2,968	963	4,800	3,000	3,000	3,000
11-400-503315	SPECTRUM	6,180	6,180	13,180	6,100	9,600	9,600
11-400-503520	R/M EQUIPMENT	1,243	933	2,000	1,350	1,350	1,350
11-400-503530	R/M VEHICLES	-	59	-	-	-	-
11-400-503910	ADS NOTICES	-	-	1,000	600	600	600
11-400-504540	INS-LIABILITY-PROPERTY	95,071	102,752	114,270	128,969	116,017	128,728
11-400-504560	INSURANCE-WORKMANS COMP	44,240	44,540	39,086	43,918	48,310	43,918
11-400-505001	NON-CAPITAL OUTLAY	319	1,660	-	-	36,611	-
11-400-507900	LEASE PYMT - COPIERS LOAN REPAYMENT-SOFTWARE	36,743	27,262	29,570	29,570	26,570	26,570
11-400-709930	TRANSFER-SWANBORO TDA	101,269	120,821	106,700	106,700	116,400	116,400
11-400-709950	TRANSFER-CAPITAL RESERVE	12,550	-	-	-	-	-
11-400-709952	TRANSFER TO OTHER FUNDS	84,154	15,228	101,890	101,890	-	-
	DEPARTMENT TOTAL	532,300	471,463	571,580	571,047	535,996	506,920
	Advance Office-Copiers-Town Hall Visitor Center						
	Software Debt Service						

10

TOWN OF SWANSBORO
Preliminary Projections Budget-FY 2024-2025

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

11

TOWN OF SWANSBORO
Preliminary Projections Budget-FY 2024-2025

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

12

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

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

13

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

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

14

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

LINE ITEM	DESCRIPTION	PUBLIC BUILDINGS				FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024		
11-426-501210	SALARIES-FULL TIME	44,017	58,428	74,764	70,873	76,024	76,873
11-426-501220	SALARIES-OVERTIME	-	24	-	27	-	-
11-426-501231	LONGEVITY	150	313	313	69	206	206
11-426-501232	CELL PHONE STIPEND	325	650	600	600	600	600
11-426-501810	FICA	3,397	4,544	5,718	5,480	5,878	5,942
11-426-501820	RETIREMENT	4,903	7,196	11,937	9,202	12,692	12,834
11-426-501830	INSURANCE-GROUP	7,671	10,274	13,378	10,757	13,762	13,762
11-426-501900	SERVICES-PROFESSIONAL	35,912	36,303	44,375	44,375	46,594	44,375
11-426-501950	SERVICES-OTHER	797	-	-	-	-	-
11-426-502010	SUPPLIES-DEPARTMENT	926	3,094	1,600	1,901	1,600	1,600
11-426-502120	UNIFORMS	1,423	-	1,100	1,100	1,123	1,200
11-426-502130	JANITORIAL SUPPLIES	6,806	7,443	6,000	6,000	7,000	7,000
11-426-502500	SUPPLIES-GAS OIL	2,444	3,301	3,500	3,500	3,500	3,500
11-426-503100	TRAVEL-CONFERENCE/TRAINING	-	-	1,000	1,000	500	-
11-426-503310	UTILITIES	56,157	54,471	58,000	65,592	60,900	60,900
11-426-503315	SPECTRUM	864	1,139	1,200	1,467	-	-
11-426-503520	R.M EQUIPMENT	535	765	1,500	643	500	400
11-426-503530	R.M VEHICLES	927	465	2,000	1,300	500	1,000
11-426-503540	R.M-BUILDING GROUNDS	3,127	709	2,000	2,000	2,500	2,500
11-426-503542	R.M-TOWN HALL	2,546	1,373	12,000	12,000	17,000	3,000
11-426-503543	R.M-VISITOR CENTER	13,774	858	-	21	-	-
11-426-503544	R.M-CIGAR SHOP	687	48	500	500	500	250
11-426-503545	R.M-OLD TOWN HALL	925	2,029	4,000	4,000	4,000	2,000
11-426-503546	R.M-PSB	6,684	2,119	2,000	5,751	3,000	2,000
11-426-503547	R.M-PUBLIC WORKS OFFICE	520	1,677	2,000	386	1,000	1,000
11-426-503548	R.M-PARKS & RECREATION	2,820	2,438	3,000	2,077	14,000	7,000
11-426-505001	NON-CAPITALIZED OUTLAY	835	2,874	1,500	1,500	1,500	1,500
11-426-507900	LOAN REPAYMENT - LAND BLDGS	143,343	131,292	132,315	132,315	129,219	129,219
11-426-605000	CAPITAL OUTLAY	47,603	-	5,700	5,700	-	18,000
DEPARTMENT TOTAL		\$ 389,716	\$ 333,824	\$ 392,000	\$ 390,135	\$ 404,698	\$ 396,661
Public Works Director-25%							
Maintenance Tech-100%							
Maintenance Tech-50%							
Loan Repayment							
Town Hall Annex-\$73,863.57							
Public Safety Building-\$41,032							
Town Hall Generator-\$15,324							

15

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

LINE ITEM	DESCRIPTION	FIRE				FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024		
11-438-501210	SALARIES-FULL TIME	218,903	466,446	511,830	511,990	740,759	615,111
11-438-501220	SALARIES-OVERTIME	10,450	12,041	64,823	53,382	83,355	78,000
11-438-501230	SALARIES-PART TIME	135,461	43,969	52,926	91,000	144,760	35,000
11-438-501231	LONGEVITY	4,159	3,159	4,013	4,700	10,000	5,131
11-438-501232	CELL PHONE STIPEND	350	450	600	-	-	-
11-438-501710	RECRUITMENT RETENTION	5,569	6,347	5,600	7,502	15,000	5,100
11-438-501810	FICA	34,000	49,332	54,727	54,500	76,181	56,400
11-438-501815	FES-OTHER	76	-	-	-	-	-
11-438-501820	RETIREMENT	36,693	55,958	104,971	105,744	139,205	116,200
11-438-501830	INSURANCE-GROUP	53,487	56,159	103,112	91,086	148,200	88,911
11-438-501900	SERVICES-PROFESSIONAL	1,508	235	-	3,500	-	-
11-438-501950	SERVICES-SOFTWARE SUPPORT	2,993	9,315	3,500	3,500	-	11,000
11-438-501990	SERVICES-OTHER	653	1,628	-	761	-	-
11-438-502010	SUPPLIES-DEPARTMENT	2,451	3,644	3,500	3,500	8,000	4,000
11-438-502014	EMS-SUPPLIES	2,278	3,421	4,000	1,576	4,000	2,500
11-438-502015	FIRE PREVENTION	662	1,999	1,800	2,000	6,000	2,600
11-438-502120	UNIFORMS	3,066	3,932	8,924	5,500	15,000	3,800
11-438-502350	MEDICAL EXAMS	1,450	1,769	-	-	-	-
11-438-502500	SUPPLIES-GAS OIL	13,661	13,988	15,000	15,000	25,000	20,000
11-438-503100	TRAVEL-CONF/TRAINING	751	1,447	9,024	8,200	16,000	6,700
11-438-503125	SUBSISTENCE	276	115	500	500	500	500
11-438-503210	TELEPHONE	2,907	2,712	3,000	3,000	5,000	5,000
11-438-503315	SPECTRUM	60	142	216	216	600	400
11-438-503320	R.M EQUIPMENT	7,940	3,558	11,000	7,300	20,000	8,500
11-438-503330	R.M VEHICLES	17,630	10,146	20,000	27,250	35,000	13,500
11-438-503340	R.M BUILDINGS	-	-	1,500	-	-	-
11-438-503450	VEH PROPERTY & LIABILITY	-	-	-	-	26,000	24,500
11-438-504910	DEES PROF SUBSCRIPTIONS	1,897	3,233	4,500	2,500	6,200	2,500
11-438-601000	CAPITAL OUTLAY	5,735	-	-	-	135,000	130,000
11-438-505001	NON-CAPITALIZED OUTLAY	14,132	22,301	26,558	20,332	65,000	24,500
11-438-507900	LOAN REPAYMENTS	88,018	93,723	92,881	92,881	92,310	103,665
11-438-507922	GRANT - EQUIPMENT	-	-	60,149	63,700	559,000	559,000
11-438-ESTABLISH	GRANT - PERSONNEL	-	-	-	-	209,365	-
11-438-ESTABLISH	GRANTS-RELATED EQUIPMENT SUPPLIES	-	-	-	-	45,000	-
11-438-605000	CAPITAL RESERVE	-	113,000	169,300	109,300	225,000	-
DEPARTMENT TOTAL		\$ 737,551	\$ 975,411	\$ 1,359,563	\$ 1,362,564	\$ 2,859,385	\$ 1,914,237
Personal							
Fire Chief-100%		CIP Funds (FY 24-25)		Engine 17 (1705) \$75,600	Loan Repayment		
2 Assistant Fire Chief-100%				Squad 17 (1703) \$75,600	Sleeping Quarters \$26,822.50		
1-Captain-75%				Truck 17 (1717) \$75,000	Fire Truck-\$47,512.00		
2-Captain-100%				Car 1 (1700)	Ladder Truck-\$11,861.37		
(2) Engineer				Car 2 (1701)	Car 3 (1702)		
(4) Firefighter II				Utility 17 (1709)	Fire Chief Vehicle \$310.59		
				Marine 17 (1718)			

16

TOWN OF SWANSEBORO
Preliminary Projections Budget-FY 2024-2025

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

17

TOWN OF SWANSEBORO
Preliminary Projections Budget-FY 2024-2025

LINE ITEM	DESCRIPTION	PLANNING					FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2023-24 BUDGETED		
11-436-501210	SALARIES-FULL TIME	-	-	-	-		-	61,149
11-436-501220	SALARIES-OVERTIME	-	-	-	-		-	-
11-436-501230	SALARIES-PART TIME	-	-	-	-		-	-
11-436-501231	LONGEVITY	-	-	-	-		-	175
11-436-501232	CELL PHONE STIPEND	-	-	-	-		-	603
11-436-501810	FICA	-	-	-	-		-	4,737
11-436-501815	FEES-OTHER	-	-	-	-		-	-
11-436-501820	RETIREMENT	-	-	-	-		-	10,210
11-436-501830	GROUP INSURANCE	-	-	-	-		-	9,122
11-436-501930	SERVICES-PROFESSIONAL	-	-	-	-		-	-
11-436-501940	SERVICES-PLANNING CONSULTANT	-	-	-	-		-	-
11-436-501990	SERVICES-OTHER	-	-	-	-		-	-
11-436-502010	SUPPLIES-DEPARTMENT	-	-	-	-		-	-
11-436-502120	UNIFORMS	-	-	-	-		-	-
11-436-502500	SUPPLIES-GAS OIL	-	-	-	-		-	-
11-436-503100	TRAVEL/CONFERENCE/TRAINING	-	-	-	-		-	-
11-436-503150	TRANSPORTATION EXPENSE	-	-	-	-		-	-
11-436-503210	TELEPHONE	-	-	-	-		-	-
11-436-503530	R/M-VEHICLES	-	-	-	-		-	-
11-436-504910	DUES/PROF SUBSCRIPTIONS	-	-	-	-		-	-
11-436-505001	NON-CAPITAL OUTLAY	-	-	-	-		-	-
11-436-506990	HOMEOWNERS RECOVERY FUND	-	-	-	-		-	-
DEPARTMENT TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	85,933
Town Planner-100%								

18

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

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

19

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

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

20

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

LINE ITEM	DESCRIPTION	PARKS & RECREATION					FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2023-24 BUDGETED		
11-453-50120	SALARIES-FULL TIME	133,489	133,724	152,546	145,500	154,291	154,577	
11-453-50122	SALARIES-OVERTIME	7	3,934	500	1,446	500	500	
11-453-50123	SALARIES-PART TIME	42,250	53,674	50,000	47,124	27,157	48,120	
11-453-50121	LONGEVITY	1,850	2,175	2,150	1,815	2,650	2,500	
11-453-50124	CELL PHONE STIPEND	1,300	1,650	-	900	1,500	1,500	
11-453-50110	FICA	11,550	14,850	15,224	15,020	17,602	15,239	
11-453-50115	FEES-OTHER	2,927	2,967	1,500	1,500	1,500	1,500	
11-453-50116	MERCHANT FEES	(2,775)	(2,911)	-	(1,961)	-	-	
11-453-50125	RETIREMENT	16,485	19,548	24,378	19,908	33,540	26,237	
11-453-50189	INSURANCE-GROUP	8,666	8,406	9,223	15,842	27,854	18,719	
11-453-50193	PROFESSIONAL SERVICES	33,642	2,129	3,750	4,500	4,750	3,750	
11-453-50195	SERVICES-SOFTWARE SUPPORT	4,100	3,400	3,400	3,800	3,800	3,800	
11-453-50199	SERVICES-OTHER	137	150	-	210	500	300	
11-453-50209	SUPPLIES-PROGRAMMING	2,614	3,251	2,500	3,114	4,588	4,500	
11-453-50210	SUPPLIES-DEPARTMENT	1,856	2,131	3,630	3,614	3,550	2,780	
11-453-50203	CLASS INSTRUCTORS	4,801	10,542	14,935	15,373	14,385	13,000	
11-453-50204	CONTRACT SERVICES	2,200	1,611	-	2,150	2,700	2,700	
11-453-50205	CAMP PROGRAM ACTIVITIES	3,216	4,919	6,000	5,928	7,450	6,500	
11-453-50206	RENTALS	-	508	600	-	600	600	
11-453-50207	GROCERIES-FOOD CATERING	740	871	2,000	1,550	200	-	
11-453-50204	SPECIAL EVENTS	1,935	3,339	4,000	6,114	7,450	7,600	
11-453-50209	PUBLIC PERFORMANCES	-	-	1,500	1,500	1,500	-	
11-453-50201	REC CONCESSIONS	-	-	-	300	575	-	
11-453-50210	UNIFORMS	718	65	850	850	1,724	1,500	
11-453-50250	SUPPLIES-GAS OIL	1,518	1,654	2,500	2,170	1,730	1,750	
11-453-50100	TRAVEL-CONFERENCE/TRAINING	1,914	2,646	3,200	3,143	4,075	-	
11-453-50115	SUBSISTENCE	-	-	500	500	516	280	
11-453-50150	TRANSPORTATION-EXPENSE	1,070	247	-	500	516	500	
11-453-50210	TELEPHONE	-	76	-	-	540	-	
11-453-50313	SPECTRUM	1,430	1,333	1,320	1,338	1,368	1,368	
11-453-50320	R.M-EQUIPMENT	1,079	1,023	1,300	1,292	1,340	1,100	
11-453-50321	R.M-FLASHPAD	3,743	5,279	5,315	5,375	4,800	4,300	
11-453-50322	FLAY-GROUND-EQUIPMENT	6,287	3,052	4,500	4,501	4,000	3,000	
11-453-50323	R.M-DOCKS	-	5,703	4,000	3,000	-	-	
11-453-50330	R.M-VEHICLES	1,844	1,558	4,000	1,018	1,560	1,800	
11-453-50340	R.M-GROUNDS	7,595	12,150	10,300	10,026	8,953	8,953	
11-453-50343	VISITOR-CENTER	-	3	-	-	-	-	
11-453-50351	SGNS	45	100	250	150	250	250	
11-453-50310	ADS-NOTICES	545	40	450	450	4,400	1,500	
11-453-50410	DUES-SUBSCRIPTIONS	1,804	1,933	2,000	2,233	2,312	2,312	
11-453-50501	NON-CAPITALIZED OUTLAY	16,669	16,583	8,900	9,693	10,270	-	
11-453-62500	CAPITAL OUTLAY	-	-	-	-	7,800	150,000	
11-453-70950	CAPITAL RESERVE	-	10,000	6,500	6,500	102,500	-	
DEPARTMENT TOTAL		\$ 315,630	\$ 334,026	\$ 337,132	\$ 347,415	\$ 521,372	\$ 484,922	
Parks & Recreation Director								
Public Works Crew Leader								
Recreation Program & Event Manager								

21

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

LINE ITEM	DESCRIPTION	POWELL BILL-STREETS					FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2023-24 BUDGETED		
11-452-50120	SALARIES-FULL TIME	3,954	3,657	3,394	3,394	3,499	3,452	
11-452-50121	LONGEVITY	18	13	14	14	10	10	
11-452-50122	CELL PHONE STIPEND	28	50	50	30	50	23	
11-452-50110	FICA	305	235	261	261	271	267	
11-452-501820	RETIREMENT	540	372	541	542	584	576	
11-452-501850	INSURANCE-GROUP	342	23	20	20	24	24	
11-452-501930	SERVICES-PROFESSIONAL	900	400	900	900	900	900	
11-452-50210	SUPPLIES-DEPARTMENT	-	-	1,000	1,000	1,000	1,000	
11-452-50250	SUPPLIES-GAS OIL	1,157	891	1,000	1,000	500	500	
11-452-50320	R.M-EQUIPMENT	858	78	1,000	1,000	1,000	1,000	
11-452-50350	R.M-VEHICLES	762	-	1,000	1,000	1,000	1,000	
11-452-50341	R.M-STREETS	60,166	81,732	97,934	97,934	80,643	80,102	
11-452-50501	NON-CAPITALIZED OUTLAY	20,446	1,400	3,000	3,000	1,500	1,500	
11-452-50502	SIDEWALKS	-	-	-	-	-	-	
11-452-50700	LOAN REPAYMENT	1,595	-	-	-	36,264	36,264	
DEPARTMENT TOTAL		\$ 90,980	\$ 88,250	\$ 110,694	\$ 110,694	\$ 126,626	\$ 126,626	
Public Works Director-5%								
Debt Service: Cdb Tractor								

22

TOWN OF SWANBORO
Preliminary Projections Budget FY 2024-2025

		EMERGENCY MANAGEMENT					
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2023-24 MGR. RECOMMENDATION
11-456-501230	SALARIES -PART-TIME	-	-	6,000	6,000	8,500	-
11-456-501220	SALARIES -OVERTIME	-	-	-	-	-	-
11-456-501930	SERVICES-PROFESSIONAL	32,125	-	5,285	5,285	-	-
11-456-501990	SERVICES-OTHER	-	1,125	1,000	1,000	2,000	-
11-456-502010	SUPPLIES-DEPARTMENTAL	-	-	954	954	1,000	-
11-456-502120	UNIFORMS	-	-	3,257	3,257	-	-
11-456-502500	SUPPLIES-GAS OIL	511	-	1,282	1,282	-	-
11-456-503100	TRAVEL CONF/TRAINING	-	-	45	45	2,500	-
11-456-503150	TRANSPORTATION	24	-	-	-	-	-
11-456-503125	SUBSISTENCE	-	-	66	65	600	-
11-456-503315	SPECTRUM	631	1,654	2,912	2,912	1,000	1,000
11-456-503210	TELEPHONE	-	-	-	-	2,850	2,850
11-456-503520	R.M-EQUIPMENT	-	-	282	282	-	-
11-456-503530	R.M-VEHICLES	-	-	1,959	1,959	-	-
11-456-503540	R.M-BUILDING GROUNDS	29,405	-	268	268	-	-
11-456-503542	R.M-TOWN HALL	-	-	268	268	950	-
11-456-503543	R.M-VISITOR CENTER	-	-	-	-	950	-
11-456-503544	R.M-CIGAR SHOP	-	-	-	-	950	-
11-456-503545	R.M-OLD TOWN HALL	-	-	1,986	1,986	950	-
11-456-503546	R.M-PSB	-	-	429	429	950	-
11-456-503547	R.M-PUBLIC WORKS OFFICE	-	-	-	-	950	-
11-456-503549	R.M-PARKS & RECREATION	-	-	-	-	950	-
11-456-503500	TIPPING FEES-REFUSE	7,765	-	1,395	1,395	950	-
11-456-503710	TIPPING FEES-YARD WASTE	-	-	-	-	-	-
11-456-501990	SERVICES - SOFTWARE SUPPORT	-	-	-	-	6,400	7,000
11-456-504910	DUES PROF SUBSCRIPTIONS	-	-	-	-	1,000	-
11-456-505001	NON-CAPITALIZED OUTLAY	-	-	16,918	16,918	10,000	-
11-456-605000	CAPITAL OUTLAY	-	-	-	-	28,000	-
DEPARTMENT TOTAL		\$ 70,459	\$ 2,779	\$ 44,306	\$ 44,306	\$ 70,500	\$ 10,850

23

TOWN OF SWANBORO
Preliminary Projections Budget FY 2024-2025

		CHURCH STREET DOCK/VISITOR CENTER					
LINE ITEM	DESCRIPTION	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
11-454-501210	SALARIES-FULL TIME	-	69	46,509	39,919	54,874	54,131
11-454-501230	SALARIES-PART TIME-VISITOR CENTER-PARKS & REC PT EMP	-	42	13,902	13,902	13,523	13,523
11-454-501231	LONGEVITY	-	-	150	300	325	325
11-454-501232	CELL PHONE STIPEND	-	-	600	600	-	-
11-454-501810	FICA	-	-	4,632	4,813	5,232	5,176
11-454-501820	RETIREMENT	-	-	7,395	6,034	9,224	9,067
11-454-501830	INSURANCE-GROUP	-	-	8,855	7,175	9,040	9,057
11-454-501990	SERVICES-OTHER	-	-	-	-	2,800	-
11-454-501992	SERVICES-CONSTRUCTION-VISITOR CENTER	-	-	60,000	-	60,000	30,000
11-454-502130	JANITORIAL SUPPLIES-VISITOR CENTER	-	-	1,000	300	-	-
11-454-502500	SUPPLIES-GAS OIL-VISITOR CENTER	-	-	1,000	450	-	1,000
11-454-503310	UTILITIES-VISITOR CENTER	-	467	1,870	1,870	3,000	3,000
11-454-503315	SPECTRUM-VISITOR CENTER	-	-	1,164	1,284	1,284	1,284
11-454-503543	REPAIRS MAINT-VISITOR CENTER	-	201	2,800	715	-	-
11-454-505001	NON-CAPITALIZED OUTLAY-VISITOR CENTER	-	-	-	-	-	-
11-454-501230	SALARIES-PART TIME-DOCK ATTENDANTS	-	-	17,940	9,000	19,200	-
11-454-501231	LONGEVITY	-	-	200	200	525	335
11-454-501232	CELL PHONE STIPEND	-	-	-	-	450	420
11-454-501810	FICA	-	-	1,388	704	1,541	57
11-454-501815	FEES-OTHER	1,000	1,090	1,000	1,025	1,000	1,000
11-454-501930	SERVICES - PROFESSIONAL	-	-	-	-	-	-
11-454-501950	SERVICES-SOFTWARE	-	-	-	-	-	-
11-454-502010	SUPPLIES - DEPARTMENT	-	219	300	300	1,000	1,000
11-454-503210	TELEPHONE	497	425	540	540	540	540
11-454-503311	WATER SEWER	1,091	619	756	600	-	-
11-454-503312	ELECTRICITY	1,682	1,347	1,825	1,825	-	-
11-454-503315	SPECTRUM-CHURCH ST DOCK	-	1,296	1,296	1,300	-	-
11-454-503523	R.M-DOCKS	-	2,422	1,000	3,579	6,000	6,000
11-454-503540	R.M BUILDINGS & GROUNDS	1,020	-	-	-	3,000	1,000
11-454-503551	SIGNS	-	280	200	200	500	500
11-454-505001	NON-CAPITALIZED OUTLAY	-	-	-	-	3,550	13,050
DEPARTMENT TOTAL		\$ 6,496	\$ 8,476	\$ 176,327	\$ 96,334	\$ 196,579	\$ 150,455
Dock Master Facility Supervisor-100%							
PT Employees-Parks & Rec Visitor Center Management (Friday-Sunday)							

24

TOWN OF SWANSBORO
Preliminary Projections Budget FY 2024-2025

LINE ITEM	DESCRIPTION	FESTIVALS & EVENTS					FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2023-24 BUDGETED		
11-455-501220	SALARIES-OVERTIME	12,653	11,657	20,220	21,381		30,000	30,000
11-455-501230	SALARIES-PARTIME	380	1,360	5,911	6,841		10,103	10,103
11-455-501231	LONGEVITY	-	-	-	200		200	200
11-455-501810	FICA	188	104	2,032	1,712		3,083	3,083
11-455-502010	SUPPLIES-DEPARTMENT	1,857	815	1,650	1,707		2,600	2,600
11-455-502016	PARADE EXPENSES	1,022	1,608	1,700	1,335		1,700	1,700
11-455-502017	MULLET FESTIVAL EXPENSES	35,293	35,071	40,000	30,646		46,610	38,600
11-455-502018	JULY 4TH EXPENSES	26,103	17,406	30,000	29,833		26,722	26,722
11-455-502019	FLOTTILLA EXPENSES	4,930	6,508	6,000	4,834		6,090	6,090
11-455-502022	ARTS BY THE SEA	5,451	5,717	6,500	6,800		7,115	7,115
11-455-502029	PUBLIC PERFORMANCE LICENSE	735	797	850	1,628		1,552	1,552
11-455-502500	SUPPLIES-GAS OIL	261	63	200	200		450	450
11-455-503100	TRAVEL-CONFERENCE	-	-	-	374		2,602	-
11-455-503310	UTILITIES	897	864	850	850		850	300
11-455-503540	R/M-MAINTENANCE GROUNDS	86	53	100	100		100	100
11-455-503910	ADS & NOTICES	1,756	4,416	8,250	8,250		16,530	6,530
11-455-504910	DUES-SUBSCRIPTIONS	374	733	450	450		450	450
11-455-505001	NON-CAPITAL OUTLAY	-	-	-	408		200	200
DEPARTMENT TOTAL		91,985	87,182	124,653	117,548		156,397	134,633

25

TOWN OF SWANSBORO
Preliminary Projections Budget FY 2024-2025

LINE ITEM	DESCRIPTION	ENTERPRISE FUND-STORMWATER					FY 2024-25 DEPT. REQUEST	FY 2024-25 MGR. RECOMMENDATION
		FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 BUDGETED	FY 2023-24 PROJECTED FEBRUARY 29, 2024	FY 2023-24 BUDGETED		
30-820-501210	SALARIES-FULL TIME	47,542	39,647	54,422	47,000		44,594	44,458
30-820-501220	SALARIES-OVERTIME	56	-	-	96		-	-
30-820-501230	LONGEVITY	285	300	318	318		95	95
30-820-501232	CELL PHONE STIPEND	355	410	360	360		360	360
30-820-501810	FICA	3,685	3,089	4,215	3,620		3,477	3,436
30-820-501820	RETIREMENT	6,428	5,512	8,704	6,626		7,491	7,402
30-820-501830	INSURANCE-GROUP	9,002	6,640	8,895	8,895		9,173	9,089
30-820-501900	BAD DEBT EXPENSE	8,997	-	-	-		-	-
30-820-501930	FEES-PROFESSIONAL	11,448	123,723	2,000	2,596		3,000	3,000
30-820-502010	SUPPLIES-DEPARTMENT	423	484	1,000	1,000		1,500	1,500
30-820-502120	UNIFORMS	1,166	-	1,100	1,100		1,100	1,100
30-820-502500	SUPPLIES-GAS OIL	3,331	3,459	4,500	3,500		4,000	4,000
30-820-503250	POSTAGE	2,227	2,080	3,500	2,500		3,500	3,500
30-820-503520	R/M EQUIPMENT	426	1,669	3,000	1,500		3,000	3,000
30-820-503530	R/M VEHICLES	2,129	11	1,000	1,000		2,500	2,500
30-820-503540	R/M VBUILDING GROUNDS	-	-	-	-		1,000	-
30-820-503541	R/M STREETS	-	1,322	2,000	1,000		2,000	2,000
30-820-503560	R/M STORM DRAINAGE	16,070	8,683	30,000	30,000		30,000	30,000
30-820-503710	TIPPING FEES-YARD WASTE	-	1,940	2,500	2,000		2,000	2,000
30-820-504100	DEPRECIATION EXPENSE	-	-	5,000	10,500		11,000	11,000
30-820-505001	NON-CAPITALIZED OUTLAY	1,492	590	1,000	1,003		1,500	1,500
30-820-507900	LOAN REPAYMENTS	9,729	-	-	-		-	-
30-820-605000	CAPITAL OUTLAY	40,892	-	-	-		-	-
DEPARTMENT TOTAL		\$ 165,683	\$ 199,358	\$ 133,513	\$ 124,612		\$ 131,690	\$ 130,941
Public Works Director-10%								
Maintenance Tech 100%								

26

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

ENTERPRISE FUND-SOLID WASTE

LINE ITEM	DESCRIPTION	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
		ACTUAL	ACTUAL	BUDGETED	PROJECTED FEBRUARY 29, 2024	DEPT. REQUEST	MGR. RECOMMENDATION
31-820-501210	SALARIES - FULL TIME	43,985	33,962	44,687	43,000	45,276	44,663
31-820-501231	LONGEVITY	261	175	268	27	220	220
31-820-501232	CELL PHONE STIPEND	330	360	360	-	360	360
31-820-501810	FICA	3,377	2,655	3,467	3,238	3,508	3,461
31-820-501815	FEES- OTHER	-	10	-	-	-	-
31-820-501820	RETIREMENT	5,216	4,205	7,148	5,077	7,575	7,473
31-820-501830	INSURANCE - GROUP	2,267	6,563	8,889	5,714	9,184	9,101
31-820-501930	SERVICES-PROFESSIONAL	73	944	-	-	-	-
31-820-501951	SERVICES-REFUSE	147,365	162,722	177,502	177,502	183,537	183,537
31-820-501952	SERVICES-RECYCLING	56,873	62,987	64,291	64,291	66,477	66,477
31-820-501953	SERVICES-YARD WASTE	225	117	-	-	-	-
31-820-502010	SUPPLIES-DEPARTMENTAL	-	320	1,000	1,000	1,033	1,033
31-820-502120	UNIFORMS	620	-	1,100	1,000	1,137	1,137
31-820-502500	SUPPLIES - GAS/OIL	3,968	5,213	5,500	5,500	5,687	5,687
31-820-503520	R/M EQUIPMENT	678	1,812	1,000	1,000	1,034	1,034
31-820-503530	R/M VEHICLES	2,515	1,972	1,500	3,207	1,551	1,551
31-820-503700	TIPPING FEES-REFUSE	80,709	82,995	85,740	85,740	88,655	88,655
31-820-503710	TIPPING FEES-YARD WASTE	5,068	3,600	6,880	6,880	7,500	7,500
31-820-503710	DEPRECIATION EXPENSE	-	-	22,000	20,000	20,000	20,000
31-820-505001	NON-CAPITALIZED OUTLAY	980	-	-	-	-	-
31-820-507900	LOAN REPAYMENTS	42,312	32,583	32,593	32,593	32,593	32,593
31-820-605000	CAPITAL OUTLAY	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ 396,821	\$ 403,195	\$ 463,922	\$ 455,769	\$ 475,328	\$ 474,482
Public Works Director-10%							
Maintenance Tech-100%							
Grapple Truck-\$32,593							