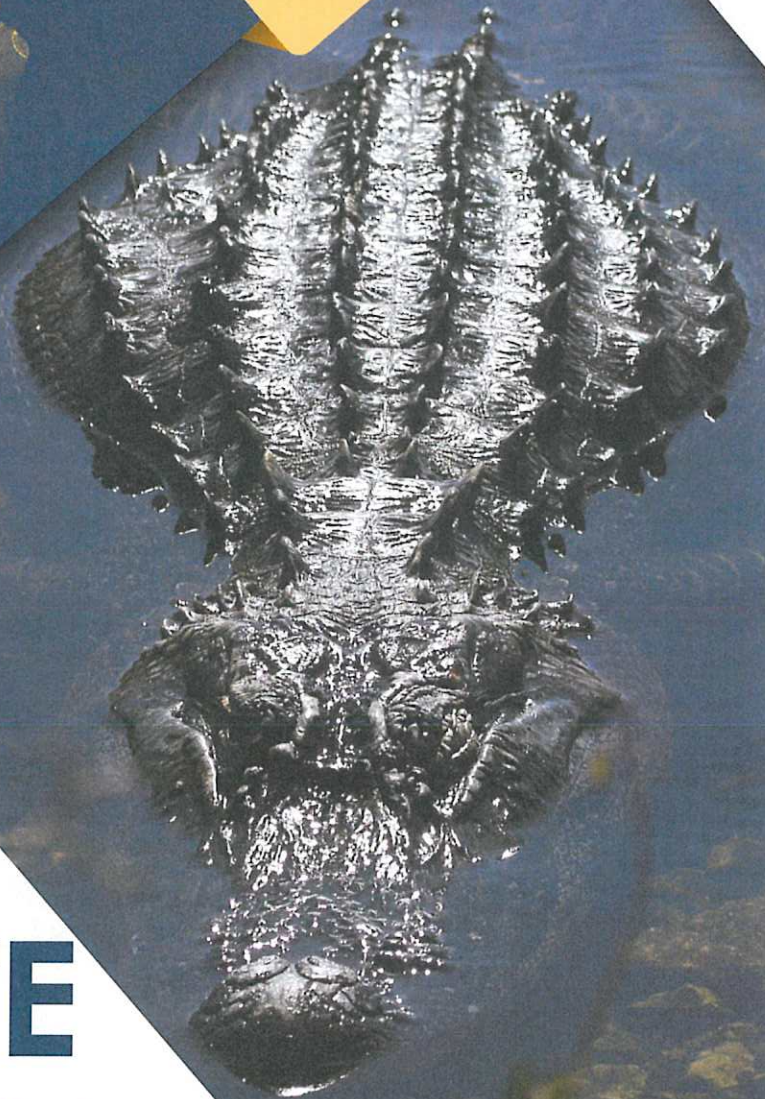




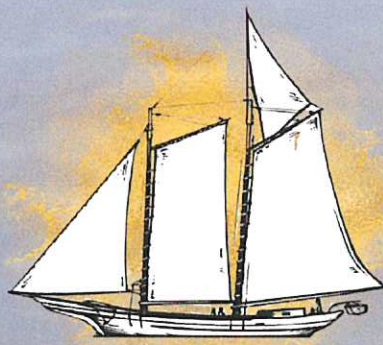
FY 2025 - 2026



TOWN OF
SHALLOTTE
NORTH CAROLINA

ANNUAL BUDGET

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MEET OUR BOARD



BOBBY WILLIAMSON
MAYOR PRO-TEMPORE



WALT ECCARD
MAYOR



JIMMY BELLAMY
ALDERMAN



GENE VASILE
ALDERMAN



LARRY HARRELSON
ALDERMAN



KARMEN CUSTER
ALDERMAN

MEET OUR STAFF

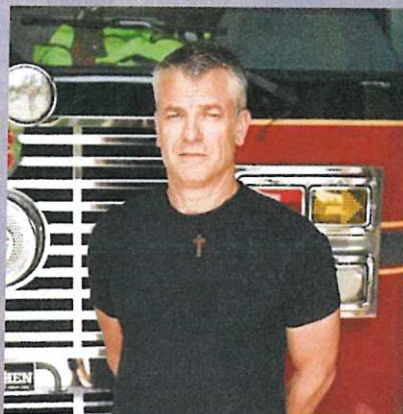
MIMI GAITHER
TOWN MANAGER



ROBERT WARING
ASST. TOWN MANAGER
TOWN PLANNER



ISAAC NORRIS
FINANCE DIRECTOR



PAUL DUNWELL
FIRE CHIEF



ADAM STANLEY
POLICE CHIEF



MEGAN BELLAMY
COMMUNITY
RESOURCES MANAGER



KIRSTIE WHITE
UTILITY BILLING
SUPERVISOR



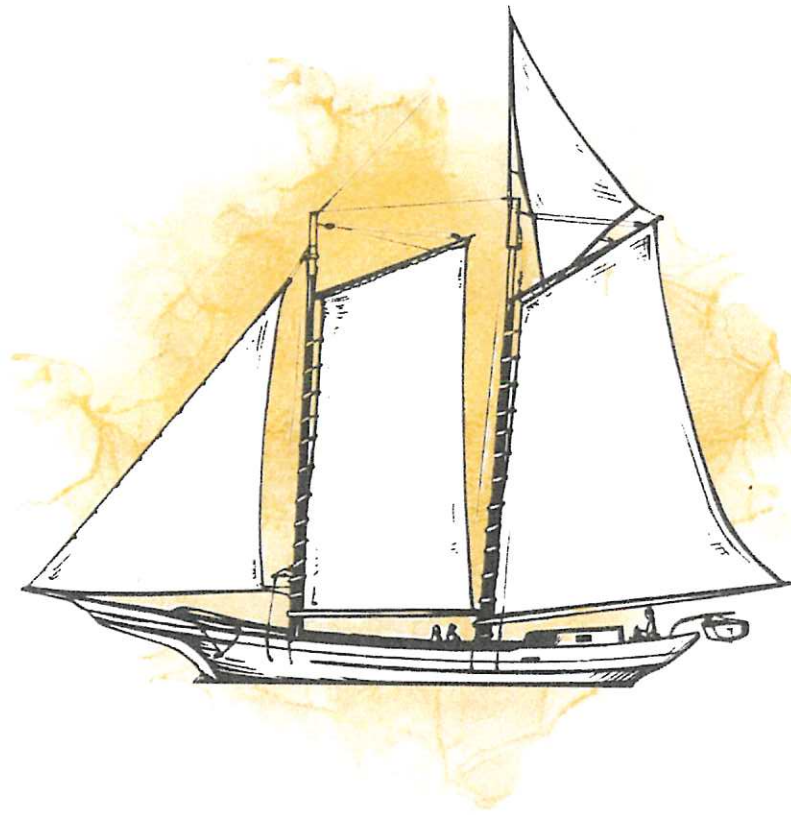
DAN FORMYDUVAL
PUBLIC SERVICES
DIRECTOR



NATALIE GOINS
TOWN CLERK



ASHLEY WHITE
HUMAN RESOURCES
MANAGER



Town of Shallotte North Carolina

Budget Message

FY 2025-2026

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

Honorable Mayor Walter Eccard and Members of the Shallotte Board of Aldermen:

I am pleased to submit the Town of Shallotte's Fiscal Year 2025–2026 (FY 25–26) Annual Budget. This budget has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. It reflects priorities identified by Department Heads and direction provided by the Board of Aldermen during our annual retreat and subsequent budget workshops. The budget is balanced and outlines all anticipated revenues and expenditures for the fiscal year.

The proposed budget maintains the current tax rate of thirty-one cents (\$0.31) per one hundred dollars (\$100) of assessed valuation, representing no tax increase for the citizens of Shallotte. The FY 2025-2026 Proposed General Fund Budget totals \$9,746,848.00, which reflects a 17.4% decrease from the FY 2024-2025 budget. This reduction is primarily due to the previous year's transfer to the Price Landing capital project.

Where feasible, one-time expenses have been supplemented with fund balance allocations to help avoid a tax increase. This strategy enables us to continue delivering the high level of services our residents expect and deserve. The fund balance appropriation for this budget is \$386,910.00, which is significantly less than last year accounting for 14.1% decrease of the total fund, largely due to the capital project transfer in FY 24-25.

As with last year, growth continues to be a central theme and challenge. The Town experiences the impacts of development long before it begins receiving tax revenue from that growth. This is especially difficult when properties are granted tax exemptions or zoned in a manner that results in lower tax assessments. These factors, along with a slow property tax reimbursement process, create considerable strain on the existing tax base. We must invest in infrastructure and staffing in advance of realizing the financial benefits of increased development.

Population figures remain below pre-census estimates. The 2020 Census recorded Shallotte's population at 4,210. In FY 24–25, the population increased to 4,527, and current estimates from the State Demographer place us at 4,992. This is significant, as many state-shared revenues are distributed on a per capita basis, and we are still seeing reduced distributions as a result of the lower census count. Fortunately, sales tax revenues have exceeded projections, helping to offset some of these losses.

Construction activity remains strong. In FY 24–25, the Town issued permits for 130 single-family homes and one commercial project—an increase of 46% over the previous fiscal year. Additionally, it does not reflect the substantial volume of development currently in the pipeline. At present, approximately 4,785 residential units are in various stages of planning, approval, or construction. According to the Brunswick County Association of Realtors, 2025 has seen a 4.6% increase in total unit sold from 2024, an 8.5% increase in new listings, with only a small decrease in total sales volume of -1%. Brunswick County continues to experience significant growth, according to Brunswick County budget documents, the population is 167,112 up from the estimated 138,167 in

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

2020. This makes the county first in population percentage growth and fourth in numeric population growth. The County's unemployment rate is 4.1%, with the state's 3.7% and the national rate of 4.2%.

Broader economic indicators remain mixed. In North Carolina, the average price of gasoline is currently \$2.84 per gallon, a notable decrease from \$3.38 this time last year. However, unemployment has risen by 0.7%, manufacturing hours have declined by 0.25%, and weekly earnings have increased by 4.2%.

Locally, we anticipate continued economic growth, but national forecasts point to a potential slowdown in FY 2025-2026, largely due to trade uncertainty and elevated tariffs. Inflation continues to be a major pressure point. Cost increases that we previously managed to absorb have become unsustainable, as inflation steadily drives up the price of essential goods and services with no sign of relief.

The cost of attracting and retaining qualified personnel, particularly in public safety, has increased significantly. While interest rate reductions by the Federal Reserve are expected later this year, we remain cautious and do not anticipate that trend to be long-lasting.

Budget Process

Budget development began with capital requests presented during our Board retreat in April, followed by refinement and review during budget workshops in late April and May. Department Heads have worked diligently to manage growth while maintaining service levels for our citizens.

The Board has consistently upheld a policy of maintaining the Town's fund balance at 90% of annual expenditures, serving as a critical safeguard against unforeseen events such as revenue shortfalls, emergency spending, and severe weather impacts. While FY 2025-2026 includes a reduction in the fund balance due to transfers related to the Price Landing capital project, we are still on track to maintain the 90% target.

This budget includes a modest appropriation of fund balance, which enables us to preserve long-term financial stability while continuing to meet both our operational requirements and capital investment needs.

Budget Format

The FY 25-26 Budget is organized into two primary funds: the General Fund and the Enterprise Fund, each with separate revenue streams.

The General Fund includes the following departments:

- Governing Body
- Administrative Services

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

- Planning
- Events & Outreach
- Police
- Fire
- Fire Training Facility
- Streets
- Parks

The Enterprise Fund supports the operation, maintenance, and expansion of the Town's sewer system. Separating revenues and expenditures by fund enhances transparency and ensures accountability in how public resources are allocated and spent.

FY 2025–2026 General Fund Revenue Summary

The total General Fund budget for FY 2025–2026 is \$9,746,848, representing a 17.4% decrease over the final FY 2024–2025 budget. The largest portion of the decrease comes from a reduction in transfer from the capital project for Price Landing.

Property tax remains the Town's largest revenue source, with the General Fund property tax levy increasing by 7.5% over the previous year. The tax rate is set at .31 cents per \$100 of valuation. With a real and personal property valuation of \$1,132,904,778 and a 99% collection rate, the Town anticipates a budgeted levy of \$3,469,085. One cent on the tax rate equates to \$113,290 in revenue.

Sales tax revenues are projected to increase slightly—by 2.8%—while electricity sales tax are forecast to increase by 6.3%, telecommunications sales tax is projected to decrease by 6.6%. Revenue projections are based on historical financial trends, and economic forecasts from the North Carolina League of Municipalities. Property tax valuations are from Brunswick County. The Town's primary sources of revenue continue to be from ad valorem taxes on real and personal property within the Town's limits, sales taxes collected within the County and distributed based on the Town's population. Powell Bill distributions, motor vehicles taxes, and other miscellaneous taxes and fees complete the remainder of the total revenue.

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

General Fund Expenditures at a Glance

Overall Expenditures

The General Fund budget for FY 2025–2026 reflects a 17.4% decrease from the prior year’s ending budget, supporting continued growth, expanded services, and critical investments in infrastructure and personnel.

Debt Service

The FY 2025–2026 budget introduces no new debt obligations. Additionally, the Board of Aldermen voted to pay off the existing debt for fire apparatus and to utilize fund balance to cover the cost of the new fire truck budgeted for this fiscal year. The Town’s remaining debt payments are limited to the fire station and police station, both of which were financed through USDA funding.

Employee Benefits

Thanks to the Town’s history of conservative budgeting, strong reserves, and financial stability, Shallotte continues to offer high-quality benefits to employees. Staff recruitment and retention remain top priorities, and the Board of Aldermen recognizes employees as the Town’s most valuable asset.

- **Health Insurance:** The Town remains in the State Health Plan (SHP) with a 4% premium increase budgeted for January 2025.
- **Retiree Healthcare:** Since FY 2015–2016, the Town has provided healthcare to eligible retirees for up to five years or until Medicare eligibility, whichever comes first—at the same cost as active employees. Four retirees are enrolled in this benefit for FY 2025–2026.
- **Separation Allowance:** One retired police officer will receive the Special Separation Allowance in accordance with G.S. 143-166.41(a).
- **Retirement Contributions:** State-mandated employer contributions increased again this year:
 - General Employees: from 13.6% to 14.35%.
 - Law Enforcement: from 15.40% to 16.08%.
- **401(k):** Remains at 5% for all employees.
- **Benefits**
 - Medical, Dental and Vision
 - Longevity Pay
 - Short Term Disability

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

- Lift Insurance
- Flexible Spending Accounts (FSAs)
- Enhanced dental coverage including orthodontia
- Boot allowance
- Tuition Reimbursement
- Vacation, Sick and PTO Leave
- Continued funding for the Employee Assistance Program (EAP)

Wages & Compensation

- A 3.0% COLA is proposed.
- The Town continues to follow recommendations from its 2014 wage study and its 2019 market update. A new pay study was commissioned in FY 2023–2024. All positions were evaluated and none received an increase less than 4%. The resulting increases totaled \$546,541. The study increases have been distributed in three ways. The first in February 2025, second in July 2025 and third in January 2026. The distribution method was dependent on the amount and was done to lessen the burden on the Town, but still benefit the employee at completion.

Departmental Highlights

Governing Body

Minor decrease due to reduction in insurance premium for the governing body portion.
(-.01%)

Administrative Department

Decrease due to no budget for transfers to the capital project, however budget includes increased salary and benefits due to pay study.
(-78.1%)

Planning Department

- Increased salary due to pay study.
- Matching funds for a transportation study.

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

- Continued funding for demolition and abatement.
(+9%)
-

Events & Community Outreach

Slight increase attributed to results of salary study and associated payroll costs.
(+13.5%)

Police Department

Key investments:

- Third year of phased fleet leasing through Enterprise.
 - Equipment purchases for new vehicles.
 - Continued cost-sharing for an in-house mechanic (Police, Fire, and Maintenance).
 - Increase in payroll costs associated with pay study.
 - Increase cost in budget of lease requirements.
 - Coverage of building debt and separation allowance obligations.
(+14.1%)
-

Fire Department

Key changes:

- Addition of a new firefighter (January 2026).
- A Fire Service Feasibility Study to assess potential merger.
- Shared in-house mechanic costs continue.
- Increased salary and benefits due to the pay study.
- Decrease due to payoff of all fire apparatus including outright purchase on last pumper. Budget now only has annual debt service on Fire Station only - \$53,000.
- Current Fire Fee structure only provides approximately 50% of the Fire Department's budget.

(-22.4%)

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

Shallotte Regional Fire Training Facility

Continued support with anticipated \$7,500 contribution from Brunswick County.

[Budget Neutral]

Streets Department

Major investment includes:

- \$70,000 for stormwater improvements.
 - \$50,000 for general maintenance.
 - Increased salary and benefits from the pay study.
 - Department continues sharing mechanic staffing with Police and Fire.
 - Fund balance carryover and dedicated revenue from last year's 2 cents tax total \$798,332 which also includes \$186,235 of new Powell Bill funds and 2 cent of tax revenue for street resurfacing.
- Capital purchases include:
- Major stormwater basin work.

(-9.5%)

Parks Department

Continued maintenance of:

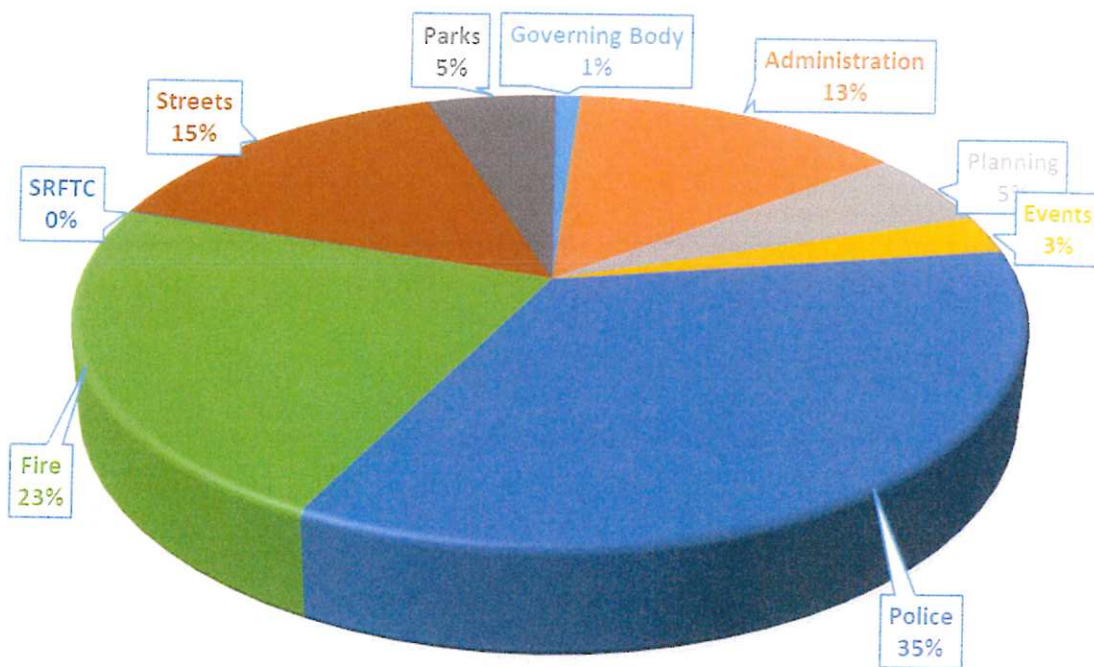
- Mulberry Park
- Price's Landing
- The Riverwalk
- Increased salary and benefits from the pay study were offset in the department due to no capital outlay.

(-5.9%)

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

General Fund Budget

Governing Body	\$ 99,270
Administration	\$1,315,361
Planning	\$ 526,860
Events	\$ 259,180
Police	\$3,376,822
Fire	\$2,197,627
SRFTC	\$ 7,500
Streets	\$1,456,880
Parks	\$ 507,348
Total	\$9,746,848



Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

FY 2025–2026 Capital Projects Summary

The Town of Shallotte continues to make meaningful investments in public amenities, infrastructure, and future planning. Our capital projects are in various stages of development, with several key initiatives advancing in FY 2025–2026.

FY 2024–2025: Riverwalk Expansion – Phase II

Phase II of the Riverwalk Expansion is expected to be completed during FY 2024–2025. Plans for this phase include the addition of a floating dock and a kayak launch. Dredging for the kayak slipway was completed in July 2023, and construction began in January 2025. All expenditures related to this project have been moved to the Capital Project Fund.

Price Landing at Mulberry Park

The Town issued a notice to proceed in August 2024. However, the project experienced delays due to the contractor's difficulty in securing a building permit. As a result, the Town granted an extension through June 13, 2025. After the substantial completion date, penalties are being assessed. An additional penalty will be applied on June 13, 2025, if work is not complete. It is likely that this will carry over into the new fiscal year. Like the Riverwalk project, expenditures for this effort have also been transferred to the Capital Project Fund. The second component of the project—a culvert replacement—was delayed due to the required relocation of a County water line. This portion is expected to begin in late June or early July 2025.

Municipal Complex Development

Following a feasibility study to explore options for expanding Town Hall, the Council Chambers, and the Police Department, the Board of Aldermen chose to pursue the new construction path rather than renovate existing structures. The Town retained Creech and Associates to design a new Town Hall. Initial cost estimates exceeded expectations, prompting the architects to revise the design, resulting in substantial cost savings. The Town Board will determine how to proceed with the project at its June workshop.

Riverfront Development

Long-term decisions regarding the Riverfront development are still under consideration. Direction may come from the Board once the Complex direction is provided.

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

Looking Forward

Guided by a commitment to celebrating Shallotte's past while preparing for its future, these capital projects represent smart, intentional investments in our infrastructure, community spaces, and long-term growth. Each initiative is designed to improve quality of life, support civic engagement, and promote the responsible development of our waterfront and public assets.

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

FY 2025–2026 Enterprise Fund Summary

Following the transfer of the Town’s water system to Brunswick County in FY 2022–2023, Shallotte’s Enterprise Fund now consists solely of the Sewer Department, which functions as a wastewater collection system. The Town purchases sewer treatment services and is responsible for maintaining:

- 84 miles of sewer lines
- 1,560 individual pump stations
- 35 lift stations, with 10 additional stations expected to be adopted before year-end

In addition to system maintenance and treatment costs, the Town continues to handle billing operations, effectively functioning as a wholesaler of sewer utility services. All operational and treatment costs are included in the fee structure to ensure financial sustainability.

Sewer Rate Structure

The Town will continue bi-monthly billing and tiered rate structures for sewer usage. FY 2025-2026 rates for all tiers will have no increase.

Sewer Tap Fees

We anticipate continued building growth in Shallotte. However, trade uncertainty, elevated tariffs, and persistent inflation remain significant drivers of rising material costs. Increases that we were previously able to absorb have now become unsustainable, as the steady escalation in the price of essential goods and services shows no sign of slowing. We are estimating an average 10% increase across most items. Please refer to the FY 2025–2026 Fee Schedule for updates to the Sewer Tap Fees.

System Development Fees (SDFs)

In compliance with House Bill 436, which amended Chapter 162A of the General Statutes to establish uniform authority for implementing system development fees, the Town updates its System Development Fee Study every five years.

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

In 2024, Shallotte once again engaged McGill Engineering to update the study, followed by a public hearing before the Board of Aldermen.

Key points:

- SDFs offset the cost of expanding system capacity to accommodate new growth
- These fees support the infrastructure necessary to ensure system capacity exceeds demand
- Applies to all new development or new customer connections

McGill recommended an SDF for sewer of \$5,336 per Equivalent Residential Unit (ERU) based on the maximum allowable calculation:

- \$25.41 per gallon @ 360 GPD for a typical 3-bedroom home

However, the Town has chosen to adopt a more conservative fee:

- \$21.60 per gallon @ 210 GPD
- Up from \$19.57 last year or a 10% increase
- Represents 85% of the maximum allowable fee

This increase helps the Town begin to recoup costs for capital improvements related to system expansion for new development.

For other development types, fees are calculated by multiplying the cost per gallon per day by the daily flow demand, as defined in:

- 15A NCAC 18C .0409 (Water)
- 15A NCAC 02T .0114 (Wastewater)

For full fee details, refer to Exhibit A – Fee Schedule in Budget Ordinance 25-.

Sewer Rates

For FY 2025–2026, the Town of Shallotte’s sewer rate structure is based on a projected annual discharge of 171,915,416 gallons of wastewater. This figure includes a 5% growth factor in anticipation of continued development and service area expansion. Wastewater treatment is provided by Brunswick County, which has proposed no increase in treatment costs.

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

As such, this budget reflects a rate structure designed to generate sufficient revenue to cover all operational, treatment, and capital expenses of the sewer system.

Regional Partnership & Capacity Planning

In 2006, the Town entered a long-term interlocal agreement with the West Brunswick Regional Wastewater System, doubling its treatment capacity from 500,000 to 1,000,000 gallons per day. This expansion was financed by the Town through \$7 million in debt.

The Town is currently paying for treatment on an average of 455,985 gallons per day. As growth continues and treatment volume nears capacity, the Town will need to evaluate future expansion options. Those options may not be at the time the Town needs to expand, but when the County Regional Plant needs to, therefore, the Town needs to be prepared. To maintain financial readiness, this budget includes the \$499,000 Regional Partnership Fee, which is set to continue through 2028. Should expansion not be needed immediately thereafter, it is advisable that an equivalent amount be reserved annually to anticipate future capacity investments.

Capital Projects

Key sewer infrastructure projects included in the FY 2025–2026 budget:

- 12-inch Force Main on the south side of Town, connecting to the Wastewater Treatment Plant
- Diversion of Brierwood's sewer flow, currently entering the Village Point Estates gravity manhole, to a lift station on Village Point Road
- Sewer line upgrade on Pender/Columbus

These projects are vital for improving system reliability and preparing for future demand.

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

FY 2024–2025 Enterprise Fund – Expense Summary

As the Town of Shallotte continues to grow, strategic capital planning, permitting, and investment in sewer infrastructure remain essential to supporting that growth. The wastewater collection system, as the sole component of the Town’s Enterprise Fund, plays a critical role in both the sustainability and attractiveness of future development.

Capital Projects & Infrastructure

In FY 2025–2026, the Town anticipates:

- Completion of the 12” line to the WWTP to improve system flow and efficiency.
- Completion of the flow re-route from Brierwood into the Village Point Lift Station.
- Ongoing rehabilitation of major sewer lift-stations across Town — part of a multi-year infrastructure upgrade initiative

These investments are foundational to ensuring the Town’s system remains resilient and capable of meeting both current needs and projected demand.

Personnel Expansion

After several years of personnel expansion, this budget is not adding any new personnel to the budget. The previous year’s increases ensure staffing keeps pace with system needs and operational growth for the next year.

Regional Partnership Fee

The Town continues to pay its proportional share of the Regional Partnership Fee for the West Brunswick Regional Wastewater System. Beginning in FY 24–25, this fee is reclassified as an operational expense and is now fully covered by user fees. This strategic shift reflects the maturing structure of the Enterprise Fund and its ability to be self-sustaining.

Final payment of this fee is scheduled for FY 2028–2029.

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

Overall Enterprise Fund Budget

- Total Enterprise Fund Budget (FY 25–26): \$4,860,981.00
- Increased salary and benefits from the pay study.
- Budget decrease: -9.7%

This increase reflects strategic investments in infrastructure, workforce expansion, and long-term financial planning to ensure the continued health, growth, and self-sufficiency of the Town's wastewater system.

Town of Shallotte, North Carolina
Annual Budget for Fiscal Year 2025-2026

Conclusion

The FY 2025–2026 budget has been developed with a clear focus on the Town’s current financial condition and the strategic priorities established by the Board of Aldermen. As Shallotte continues to experience unprecedented growth, we welcome both the opportunities and challenges that lie ahead. I am confident in our dedicated Town Team and our ability to maintain the high standard of services our community expects and deserves.

This year’s budget is not only structured to meet the Town’s immediate needs but also positions us for long-term success. Shallotte’s taxpayers and utility customers can take pride in the Board’s ongoing commitment to fiscal responsibility. We will continue to seek out grant opportunities, foster collaborative partnerships, and implement efficiencies that support sustainable growth and quality service delivery.

This budget reflects a deep commitment to operational excellence, employee support, and prudent financial stewardship. It is the result of significant effort, collaboration, and careful planning.

I would like to express my sincere appreciation to our Department Heads, who worked diligently to develop thoughtful, responsible budgets. Special thanks go to Finance Director Isaac Norris and his team for their outstanding work in compiling and refining this year’s budget. Every member of our staff at Town Hall contributed meaningfully to this process, and I am grateful for their dedication.

Finally, I extend heartfelt thanks to Mayor Walt Eccard and the Board of Aldermen. Their leadership, insight, and countless hours of discussion and deliberation were instrumental in shaping a budget that truly reflects the shared goals and values of our community.

Together, we remain committed to honoring Shallotte’s past while building a strong, vibrant future.

Respectfully submitted,

Maria (Mimi) O. Gaither
Town Manager



The Town of Shallotte's mission is to provide the highest quality municipal services in an efficient and courteous manner while fostering a sense of community between our residents, visitors and businesses. To enhance the quality of life through planning and visionary leadership in order to provide a safe, livable and sustainable community for our present and future citizens.



Ordinance Number 25-13
Budget Ordinance
For the Year Ended June 30, 2026

BE IT ORDAINED by the Town of Shallotte, North Carolina at its budget public hearing on the 26th day of June, 2025 at 5:15 pm that the following anticipated fund revenues and expenditures by function, together with a certain fee and charges schedule(s), and with certain restrictions and authorizations are hereby appropriated and approved for the operation of the Town's government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Section 1. GENERAL FUND

Anticipated Revenues

Ad Valorem Taxes:

Ad Valorem, Prior Years	\$	20,309	
Ad Valorem, Current Year 2025		3,469,085	
Ad Valorem, Registered Motor Vehicles		284,816	
Interest/ Penalties		7,510	
Total			\$ 3,781,720

Other Taxes:

Beer and Wine Licenses	735	735
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Unrestricted Intergovernmental:

ABC Profit Distribution	85,000	
Local Options Sales Tax	2,120,223	
Utility Sales Tax	482,305	
Telecommunications Tax	19,362	
Video Franchise Tax	51,306	
Court Facility Fees	2,000	
Beer and Wine Tax	21,868	
Total		2,782,064

Restricted Intergovernmental

Powell Bill Proceeds	186,236	
Law Enforcement Revenue (Accident Reports)	1,200	
Donations from County for Concerts	1,000	
Occupancy Taxes	61,000	
Collections Fees-STDA	4,000	
SRFTC Donation-County	7,500	
Police Department Donations	2,000	
District Fire Fees	1,302,407	
Sunny Side Revenue	750	
ABC-Law Enforcement	14,000	
Festival TDA	15,000	
Solid Waste Disposal Tax	3,495	
Total		1,598,588



Ordinance Number 25-13
Budget Ordinance
For the Year Ended June 30, 2026

Permits and Fees		
Notice/Advertising	1,500	
Recording Fee	300	
Sign Permits	2,700	
Driveway Permits	6,000	
Zoning Permit Fees	12,000	
Food Truck Permits	300	
Rezone Application Fees	600	
Annexation Fees	800	
Site Plan-Non Residential	800	
Preliminary Plat-Major Subdivision	3,000	
Final Plat-Major Division	500	
Stormwater Permit	4,600	
Town Civil Citations	500	
Conditional Use	750	
Christmas Parade	4,000	
Total		38,350
Sales and Services		
Farmer's Market Revenue	7,500	7500
Investment Earnings		
Investment Earnings	331,000	331,000
Miscellaneous		
Miscellaneous	10,000	
Rental Income	12,750	
Total		22,750
Fund Balance Appropriated		
Appropriated Fund Balance	386,910	
Appropriated Fund Balance-Restricted-Streets	482,339	
Total		869,249
Other Financing Sources		
Sale of fixed assets		25,500
Leases		289,392
Total		314,892
Total General Fund Revenues	\$	9,746,848

Section 1 General Fund

Authorized Expenditures

Governing Board	\$	99,270
Administration		1,308,218
Planning		524,804
Events		259,180
Police		3,138,912
Fire		2,138,482
Fire training facility		7,500
Transportation		1,456,880



Ordinance Number 25-13
Budget Ordinance
For the Year Ended June 30, 2026

Parks	507,348
Debt Service-Principal	241,082
Debt Service-Interest	65,172
Total General Fund Expenditures	<u>\$ 9,746,848</u>

Section 2 Sewer Fund

Anticipated Revenues

Sewer Charges	\$ 3,178,010
Penalties-Sewer Charges	25,000
Transmission Recovery Fees	1,500
Sewer Tap Fees	275,000
Reconnect Fees	24,000
Assessments-Solsetta	1,800
System Development Fees-Sewer	439,707
Application Fee	5,500
Credit Card Fee	6,000
Interest Income	150,584
Other Revenue	750
Total Revenues	<u>\$ 4,107,851</u>

Fund Balance Appropriated	<u>753,067</u>
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Total Sewer Fund Revenues	<u>\$ 4,860,918</u>
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Authorized Expenditures

Sewer Operations	\$ 4,362,277
Regional Partnership Fee-Capital Charges Paid to Brunswick County	498,641
Total Enterprise Fund Expenditures	<u>\$ 4,860,918</u>

Section 3 Special Revenue Fund-Police Evidence Fund

Anticipated Revenues

Drug Monies Seized	<u>\$ 15,000</u>
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Authorized Expenditures

Distribution to Board of Education	15,000
	<u>\$ 15,000</u>

Section 3 Special Revenue Fund-Fines and Forfeitures Fund

Anticipated Revenues

Fines and Forfeitures	<u>\$ 10,000</u>
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Authorized Expenditures

Transfer to Local Schools	10,000
	<u>\$ 10,000</u>

Section 4 Levy of Taxes

There is hereby levied, for fiscal year ended June 30, 2026, an Ad Valorem Tax Rate of \$0.31 per One Hundred Dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2025, for the purpose of raising the taxes as set forth in the foregoing estimates of revenues, and in order to finance the foregoing applicable appropriations. revenue from current



Ordinance Number 25-13
Budget Ordinance
For the Year Ended June 30, 2026

Section 5 Levy of Fees

There is hereby established for the fiscal year 2025-2026 various fees as listed in Attachment A.

Section 6 Finance Office-Special Authorization

A. The finance officer may transfer amounts between objects of expenditure within a department without limitation and without a report being requested. B. The finance officer may transfer amounts between departments within a fund with the approval of the Town Manager. C. The finance officer may not transfer amounts between funds or from any contingency appropriations within a fund without the approval of the Town Manager.

Section 7 Budget Ordinance Utilization

A. This ordinance shall be the basis of the financial plan for the Town of Shallotte during fiscal year 2025-2026. The finance officer shall administer the budget and ensure that the operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. B. The finance officer shall establish and maintain all records which are in agreement with this ordinance and the Local Government Budget and Fiscal Control Act of the State of North Carolina (Chapter 159 of the General Statutes). C. The finance officer will provide a monthly report to the Board of Aldermen.

Section 8 Budget Ordinance Copies

Copies of the Budget Ordinance shall be furnished to the Finance Officer, the Budget Officer, and the Town Clerk of the Town of Shallotte, NC for their direction in the carrying out of their duties.

Adopted this 26th day of June, 2025.

Walt Eccard, Mayor

Natalie Goins
Town Clerk

EXHIBIT A



Town of Shallotte Fee Schedule

Effective July 1, 2025

I. Administration

Copies -	8 1/2 x 11 (B & W)	25¢ ea - first 10 pgs, 5¢/pg thereafter
	8 1/2 x 11 (Color)	35¢ ea - first 10 pgs, 10¢/pg thereafter
	11 x 17 (B&W)	35¢ each
	11 x 17 (Color)	45¢ each
Large Format Printing (larger than 11 x 17)	B&W	\$1.00/Square Foot
	Color	\$2.00/Square Foot

II. Connection Fees

Sewer	Residential	
	Gravity	\$2,500 - \$6,500.00 if asphalt removal required
	Pressure	\$8,750, \$9,750 (If bore required)
		*Additional cost for construction methods or materials that vary from above to be administered after installation.
	Commercial	
	Pressure	Sm - \$18,000*
		Lg - \$19,000* (Or actual costs if higher)
		*Additional cost for construction methods or materials that vary from above to be administered after installation.

Additional Sewer User Fees Are Charged for the Following Areas-Please Inquire at the Utility Department:

Village Point Road/Shallotte Point Area - \$300 per residential unit minimum (plus \$172 per bedroom over 3 bedrooms); \$500 per commercial unit for up to a 1 inch line/meter (plus \$500 per ½ inch line/meter size greater than 1 inch).

Past 419 Lightwood Lane - \$500 per residential lot minimum

Frontage Road – A \$50.00 per lot or unit fee for all development accessed via the intersection at Frontage Rd and Hwy 17 Business.

San Rio/Solserra – A \$300.00 per lot or unit fee for all development in the SanRio/Solserra Development

III. System Development Fees

In response to the House Bill 436, The Town of Shallotte had retained McGill Associated to complete a system development fee analysis. Based on the Town of Shallotte's existing system capacity, the development fee, in accordance with HB 436 rules for an Equivalent Residential Unit (ERU) for sewer was calculated to be \$5,336 ERU is defined as the sewer capacities required to serve the most typical user type, which is a three bedroom, single-family dwelling.

After careful review and consideration by the Town of Shallotte Board of Aldermen the following Development Fees have been established for the Town of Shallotte:

Town of Shallotte System Development Fees: Equivalent Residential Unit Calculation

Cost Justified System Development Fee Calculation	Cost of Capacity	Customer Demand	Cost per Unit Capacity
Sewer System	\$25.41	210 GPD	\$ 5,336

The fee for other types of development can be calculated by applying the calculated cost of capacity per gallon of flow per day to the water and wastewater demand for various uses as defined by the NC administrative Code 15A NCAC 18C .0409 and 15A NCAV 02T .0114 using fees in the table mentioned above. The Town is charging 85% of the allowable unit or \$21.60 or \$4536 per unit.

IV. Planning and Zoning

A separate fee is due for each activity or service requested below, and shall be paid in full upon submission of an application or petition. The Town will take no action on any submission for which a fee is outstanding.

Administrative Actions	
Zoning Compliance	\$100.00
Mobile Food Unit	\$50.00
Temporary Vendor	\$50.00
Home Occupation Permit	\$25.00
Temporary Use Permit	\$50.00
Zoning Certification	\$25.00
Zoning Verification (Inc. Violations, Assessments, etc)	\$50.00
Sign Permit	\$75.00
Driveway	\$60.00
Minor Subdivision/Exempt Division	\$15.00
Legislative Actions	
Rezoning Petition	\$400.00 ¹
Annexation Petition	\$250.00 ^{2,3,4}
Text Amendment	\$350.00 ¹
Quasi-Judicial Actions	
Special Use Permit	\$400.00
Variance, Appeal, or Interpretation	\$500.00
Development Plan Review Fees	
Site & Landscaping Plan - Non-Residential	\$400 plus \$0.02 per gross square foot
Site & Landscaping Plan - Residential	\$400.00 plus \$10.00 per dwelling unit
Master Development Plan - Non-Residential	\$400.00 plus \$20.00 per gross acre
Master Development Plan - Residential	\$400.00 plus \$5.00 per dwelling unit
Preliminary Plat - Major Subdivision	\$400.00 plus 10.00 per lot
Final Plat - Major Subdivision	\$100.00 plus 10.00 per lot
Infrastructure Guarantee Action - Surety Bond	\$2.50 per \$1,000.00 value
Infrastructure Guarantee Action - Letter of Credit	\$1.00 per \$1,000.00 value
Infrastructure Guarantee Action- Cash Bond	\$0.25 per \$1,000.00 value
Traffic Impact Analysis / Sewer Modeling	\$300.00 each
Stormwater Permit - Commercial	\$500.00 per impervious acre (\$500 minimum)
Stormwater Permit - Residential	\$250.00 per impervious acre (\$250 minimum)
Development Fees (in lieu of construction)	
Sidewalks - 8 foot width	\$300.00 ⁵ per linear foot
Sidewalks - 5 foot width	\$175.00 ⁵ per linear foot
Parking	\$2,500.00 per space
<p>NOTES:</p> <ol style="list-style-type: none"> 1. Public notice fees in excess of \$45.00 will be billed to applicant. 2. Recording fees in excess of \$30.00 will be billed to applicant. 3. Add \$25 per page for plat recording fee. 4. Add \$25.00 per linear foot in lieu of gutter installation. 5. Applicable to all fees above, the Planning Director or Zoning Administrator may impose a fifty percent (50%) resubmittal fee for projects requiring resubmittal of plans or other necessary documents if the original submittal is deemed to be inadequate or insufficient and significant re-review is necessary. 	

Additional Information and Requirements

- The Town reserves the right to charge actual costs for special circumstances that require review above the norm or if the Town needs to hire a specialist (engineer, attorney, surveyor, etc.) to further review a proposal. Likewise, any other associated review, advertising, or recording fees shall be passed on to the applicant.
- Unless otherwise noted, all fees must be paid prior to receiving a Zoning Compliance or a Certificate of Occupancy.
- Any previously approved PUD, PRD, or subdivision that was approved prior to July 1, 2002 is exempt from the per lot review charge unless significant changes occur to the originally approved plans or extra lots are added to the project.

V. Code Abatement / Repair Fees

Labor: \$50 per man per hour

Lawn Mower: \$55

Side Cutter: \$80

Chain Saw: \$65

Backhoe: \$175 per hour

Excavator: \$225 per hour

Truck: \$55 per hour

Pump Truck: \$175 per hour

Vac Truck: \$200 per hour

Administrative Fee: \$75 per occurrence

Tipping Fees: Any fee occurred will be added to cost

*There will be a minimum charge of 2 hours for all equipment unless otherwise noted.

*The Town may adjust fees as needed so as to capture the total abatement cost.

*Repairs may include other parts at cost.

VI. Police Department

Accident Reports	\$ 5.00
Fingerprinting (printed card)	\$20.00
Fingerprinting (scanned electronic submission)	\$60.00
Security (contract needed)	\$55.00 per hour

VII. Rentals (Park and Recreational areas)

Sunnyside is currently not available for rentals.

Riverside Park

	<u>Charge</u>	<u>Deposits</u>
3 hours	\$ 75.00	\$100.00*(**)

Mulberry Community Center:

	<u>Charge</u>	<u>Deposits</u>
Whole day use:	\$ 150.00	\$100.00*(**)

Civic groups who would like a yearly contract for usage once a month is \$300.00 per year subject to availability. Twice a month is \$400.00. If additional days are requested (subject to availability) a \$25 cleaning fee will be imposed.

Mulberry Park:

	<u>Charge</u>	<u>Deposits</u>
Picnic Shelter (3 hours)	\$ 75.00	\$100.00*(**)

*Other Damage Charges will be imposed if damages exceed deposit.

**Trash disposal fee will be imposed if trash from event is not taken to the dumpster.

***No fees are waived for any portion of Mulberry Park / Mulberry Community Center.

Park Hours are from Dawn to Dusk.

Deposit Refund for all facilities (after inspections) and letter of request. If no request is submitted, deposit is forfeited after 45 days. No garage sales are permitted at Town facilities.

VIII. Fire Department Fees

Repeated or Continual Alarm Malfunction – (12 Month period from July 1 to June 30)

First Alarm – N/C – Warning issued
Second Alarm – \$50.00
Third Alarm - \$100.00
Fourth Alarm - \$100.00
Fifth Alarm - \$150.00
Sixth & Seventh Alarm - \$200.00 each
Eighth & Ninth Alarm - \$300.00 each
Ten or more - \$500.00 each

Intentional Misuse of an Alarm

First Alarm – Warning
Second Alarm - \$50.00
Third, Fourth and Fifth Alarms - \$100.00 each
Sixth & Seventh Alarm - \$200.00 each
Eighth & Ninth Alarm - \$300.00 each
Ten or more - \$500.00 each

Fire Watch and Medical Coverage

Class "A" Pumper - \$500 per "Event"
Fire Officer - \$100 per hour
Engineer - \$75 per hour
Firefighter - \$50 per hour
Emergency Medical Technician - \$50

Parking in Fire Lane Violation of NCGS §20-162 Parking in front of a private driveway, fire hydrant, fire station, intersection of curb lines or fire lane - \$100

Third Party Fire Flow Verification - \$150
Incident Environmental Impact Record Search - \$150

Fire Department Incident Report - \$5.00

Other Fees –project technical review are addressed in the Town's administrative fees.

Fire Marshal Services – County Fees may apply - 253-5383

VIII. Utility Rate Schedule - Sewer

In-Town Residential Sewer Rates*

Admin Fee	\$12.00 per billing period	(Min Charge- \$87.18 (6,000 gal and less))
0 – 10,000:	\$12.53 per 1,000 gallons	
10,001 – 20,000:	\$14.44 per 1,000 gallons	
20,001 – 30,000:	\$14.78 per 1,000 gallons	
30,001 – 40,000:	\$15.13 per 1,000 gallons	
40,001 – 50,000:	\$15.49 per 1,000 gallons	
50,001 +	\$16.34 per 1,000 gallons	

In-Town Commercial Sewer Rates*

Admin Fee	\$12.00 per billing period	(Min Charge- \$93.18 (6,000 gal and less))
0 – 10,000:	\$13.53 per 1,000 gallons	
10,001 – 20,000:	\$15.44 per 1,000 gallons	
20,001 – 30,000:	\$15.78 per 1,000 gallons	
30,001 – 40,000:	\$16.13 per 1,000 gallons	
40,001 – 50,000:	\$16.49 per 1,000 gallons	
50,001 +	\$17.34 per 1,000 gallons	

*All sewer fees posted are for a bi-monthly billing. Out-of-town customers will pay 1.5 times the in-town rates set forth above. (Effective Dec 2013)

Other Sewer Fees:

Application Fee – \$20.00 - This fee will determine amount of deposit. All deposits will be based on a credit check from Online Utility Exchange. Deposit amounts will be based on credit worthiness of the applicant and are based on three levels of determination. If customer decides not to provide information for credit check, the highest deposit will be paid. Homeowners who rent, and reapply for service their credit check is good for one year. Businesses will pay \$36.50 and that fee is good for six months, and then they must reapply every six months.

Green Level – No deposit -- **Yellow** Level - \$100.00 Deposit -- **Red** Level - \$200.00 Deposit.

If sewer is disconnected for non-payment on a habitual basis (i.e. more than once), the town reserves the right to increase a customer's deposit to protect the town's liability. The customer must pay the outstanding balance and the next level of deposit before water/sewer service will be reinstated. I.E. if you have no deposit, and water/sewer is disconnected for nonpayment, you must pay outstanding balance AND \$100.00 deposit. Next offense, outstanding balance AND \$200.00 deposit. If you have \$100.00 deposit and water/sewer is disconnect for nonpayment, you must pay outstanding balance AND \$200.00 deposit.

Nonpayment Fee(NPF) - \$75.00 when sewer service is disconnected. Fee imposed regardless of whether the disconnection has occurred.

Late Fee – 10% of bill.

Returned Check Fee – State max of \$35.00

Credit Card Fee – Credit card fees are 3.4% of bill in person, on phone or online.

VIII. Refunds

Refunds will be issued less a 10% administration fee. Amounts that exceed \$1,000.00 must be approved by the Board of Aldermen and subject to a 10% administrative fee. Any development fees I.E. sewer transmission, capital reserve, must be approved by the BOA regardless of price.

Town of Shallotte
Resolution No. 25-04

Resolution Revising the Current Fee Schedule for the Town of Shallotte

Whereas, the Town needs to review each subdivision, rezoning, annexation, text amendment, landscaping plan, site plan, site plan modification, water and sewer charges and capital reserve fees, and

Whereas, each review may be different and may require the review of outside sources other than staff, and

Whereas, the Town of Shallotte wishes to establish a fee schedule that requires the applicant to pay for the costs associated with the review and approval of planning related matters, and

Whereas, the Town of Shallotte previously has adopted the Town fee schedule as part of the budget ordinance passed on or about June 26, 2025, which specifically authorizes the Board of Aldermen to amend the fee schedule by adoption of a resolution;

Whereas, this fee schedule needs to be changed periodically due to the cost of doing business, and

Now, therefore be it resolved by the Shallotte Board of Aldermen that the attached amended fee schedule will become effective July 1, 2025.

This resolution introduced, moved and approved by the Shallotte Board of Aldermen during a meeting on this 26th day of June, 2025.

Attest:

Natalie Goins,
Town Clerk

Walt Eccard
Mayor

04

SEAL



General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Approve
Fund 10 GENERAL FUND		
3010 3010		
10-3010-2024	24-25 ADVALOREM TAXES	(\$20,309.00)
10-3010-2025	25-26 ADVALOREM TAXES	(\$3,469,085.00)
3010 Dept Total		(\$3,489,394.00)
3015 3015		
10-3015-2025	25-26 MOTOR VEHICLE TAXES	(\$284,816.00)
3015 Dept Total		(\$284,816.00)
3170 3170		
10-3170-0000	INTEREST/PENALTIES - TAXES	(\$7,510.00)
3170 Dept Total		(\$7,510.00)
3255 Beer & Wine		
10-3255-0000	BEER & WINE	(\$735.00)
Beer & Wine Dept Total		(\$735.00)
3290 3290		
10-3290-0000	INTEREST INCOME	(\$331,000.00)
3290 Dept Total		(\$331,000.00)
3350 3350		
10-3350-0000	MISCELLANEOUS REVENUES	(\$10,000.00)
10-3350-0050	NOTICE/ADVERTISING	(\$1,500.00)
10-3350-0051	RECORDING FEE	(\$300.00)
10-3350-1000	HATS TSHIRT SALES	(\$750.00)
10-3350-2000	RENTAL INCOME-SHELTER-MULBERRY PARK	(\$750.00)
10-3350-4600	RENTAL INCOME - MULBERRY COMMUNITY CENTER	(\$11,575.00)
10-3350-6000	COMMUNITY GARDEN	(\$425.00)
3350 Dept Total		(\$25,300.00)
3362 3362		
10-3362-0000	COUNTY PORTION SRFTC	(\$7,500.00)
3362 Dept Total		(\$7,500.00)
3363 3363		
10-3363-2024	24-25 FIRE FEES	(\$23,805.00)
10-3363-2025	25-26 FIRE FEES	(\$1,278,602.00)
3363 Dept Total		(\$1,302,407.00)
3370 3370		
10-3370-0000	UTILITY FRANCHISE TAX	(\$482,305.00)
10-3370-0100	TELECOMMUNICATION FRANCHISE TAX	(\$19,362.00)
10-3370-1000	VIDEO FRANCHISE TAX	(\$51,306.00)
3370 Dept Total		(\$552,973.00)
3380 3380		
10-3380-0000	DISTRIBUTIONS FROM TOURISM BOARD	(\$61,000.00)
3380 Dept Total		(\$61,000.00)
3385 Collection		
10-3385-0000	COLLECTION FEES - TOURISM	(\$4,000.00)
Collection Dept Total		(\$4,000.00)



General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Approve
Fund 10 GENERAL FUND		
3560 3560		
<hr/>		
3560 Dept Total		(\$4,000.00)
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3700 3700		
10-3700-0000	LAW ENFORCEMENT REVENUE	(\$1,200.00)
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3700 Dept Total		(\$1,200.00)
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3710 3710		
10-3710-0000	TOWN CIVIL CITATIONS	(\$500.00)
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3710 Dept Total		(\$500.00)
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3718 3718		
10-3718-0000	FARMER'S MARKET REVENUE	(\$7,500.00)
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3718 Dept Total		(\$7,500.00)
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3719 3719		
10-3719-0000	FESTIVAL TDA	(\$15,000.00)
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3719 Dept Total		(\$15,000.00)
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3721 3721		
10-3721-0000	DONATION FROM COUNTY-CONCERTS SPONSORSHIP	(\$1,000.00)
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3721 Dept Total		(\$1,000.00)
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3750 3750		
10-3750-0000	LAW ENFORCEMENT ABC REVENUE	(\$14,000.00)
10-3750-1000	POLICE DEPT DONATIONS	(\$2,000.00)
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3750 Dept Total		(\$16,000.00)
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3820 3820		
10-3820-0000	OTHER FINANCINING SOURCES	(\$289,392.00)
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3820 Dept Total		(\$289,392.00)
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3975 3975		
10-3975-0000	APPROPRIATED FUND BALANCE	(\$386,910.00)
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3975 Dept Total		(\$386,910.00)
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3985 3985		
10-3985-0000	SALE OF CAPITAL ASSETS	(\$25,500.00)
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3985 Dept Total		(\$25,500.00)
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Fund 10 Total		(\$9,746,848.00)
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Grand Total		(\$9,746,848.00)
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General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Approve
Fund 10 GENERAL FUND		
4100 Governing Body		
10-4100-0300	SALARIES MAYOR BOARD	\$31,200.00
10-4100-0301	PLANNING BOARD SALARIES	\$21,600.00
10-4100-0500	FICA	\$4,040.00
10-4100-1000	TRANING/SCHOOLING	\$1,500.00
10-4100-1100	PHONE	\$1,080.00
10-4100-1200	OFFICE SUPPLIES	\$3,100.00
10-4100-1230	FOOD BEVERAGE	\$1,000.00
10-4100-1300	ELECTRIC	\$2,000.00
10-4100-1325	TOWN COUNCIL CHAMBERS WATER	\$500.00
10-4100-1400	TRAVEL	\$2,500.00
10-4100-1500	BUILDING MAINTENANCE	\$4,600.00
10-4100-5400	BUILDING INSURANCE	\$2,100.00
10-4100-5403	WORKERS COMPENSATION INSURANCE	\$50.00
10-4100-5407	PROFESSIONAL SERVICES	\$20,000.00
10-4100-6000	ROURK GARDEN	\$4,000.00
Governing Body Dept Total		\$99,270.00
4200 Administration		
10-4200-0200	SALARY & WAGES	\$610,070.00
10-4200-0201	OVERTIME	\$6,140.00
10-4200-0500	FICA TAX EXPENSE	\$47,140.00
10-4200-0600	HEALTH INSURANCE	\$72,954.00
10-4200-0700	STATE RETIREMENT EXPENSE	\$88,430.00
10-4200-0710	401K RETIREMENT EXPENSE	\$30,812.00
10-4200-1000	EDUCATION TRAINING	\$6,500.00
10-4200-1100	TELEPHONE	\$13,500.00
10-4200-1200	OFFICE SUPPLIES	\$13,000.00
10-4200-1230	FOOD BEVERAGE	\$8,000.00
10-4200-1240	GROUPS BUILDING SUPPLIES	\$500.00
10-4200-1250	POSTAGE FREIGHT	\$3,000.00
10-4200-1270	JANITORIAL SUPPLIES	\$2,800.00
10-4200-1300	ELECTRICITY	\$7,000.00
10-4200-1325	TOWN HALL WATER	\$600.00
10-4200-1350	UTILITES GAS	\$1,000.00
10-4200-1400	TRAVEL	\$3,000.00
10-4200-1500	MAINTENANCE REPAIR BUILDING	\$12,000.00
10-4200-1600	MAINTENANCE REPAIR EQUIPMENT	\$3,000.00
10-4200-1700	MAINTENANCE REPAIR VEHICLES	\$500.00
10-4200-2100	OFFICE FUNITURE	\$1,000.00
10-4200-2600	ADVERTISING	\$6,950.00
10-4200-3120	GAS DIESEL FUEL	\$500.00
10-4200-3250	COMPUTER RELATED HARDWARE	\$5,500.00
10-4200-4500	GARBAGE COLLECTION RECYCLING	\$135,000.00
10-4200-5300	DUES SUBSCRIPTIONS	\$14,550.00
10-4200-5400	BUILDING INSURANCE	\$15,500.00
10-4200-5403	WORKERS COMPENSATION INSURANCE	\$700.00
10-4200-5404	UNEMPLOYMENT INSURANCE	\$500.00
10-4200-5406	LEGAL SERVICE	\$20,000.00
10-4200-5407	PROFESSIONAL SERVICES	\$40,000.00
10-4200-5408	COPIER SERVICE LEASE	\$1,800.00
10-4200-5409	COMPUTER HARDWARE SERVICE	\$22,500.00
10-4200-5410	OFFICE EQUIPMENT	\$1,500.00
10-4200-5411	COMPUTER SOFTWARE SERVICE	\$32,000.00
10-4200-5412	BRUNSWICK CO COLLECTION FEE	\$37,477.00
10-4200-5700	MISCELLANEOUS	\$1,000.00
10-4200-6000	ELECTIONS EXPENSE	\$5,300.00
10-4200-7400	CAPITAL OUTLAY EQUIPMENT	\$18,095.00
10-4200-7800	DONATION TO BRUNSWICK TRANSIT SYSTEM	\$15,000.00
10-4200-8500	DEPT SERVICE PRINCIPAL	\$5,000.00



General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Approve
Fund 10 GENERAL FUND		
4400 Events & Community Outreach		
10-4400-5407	PROFESSIONAL FEES	\$60.00
10-4400-7400	CAPITAL OUTLAY	\$10,000.00
Events & Community Outreach Dept Total		\$259,180.00
5100 Police		
10-5100-0200	SALARIES WAGES	\$1,643,220.00
10-5100-0201	OVERTIME	\$38,200.00
10-5100-0300	SALARIES PART TIME	\$18,000.00
10-5100-0302	VOLUNTEER EXPENSE	\$2,500.00
10-5100-0500	FICA TAX EXPENSE	\$130,785.00
10-5100-0600	HEALTH INSURANCE	\$204,004.00
10-5100-0700	STATE RETIREMENT EXPENSE	\$267,580.00
10-5100-0710	401K RETIREMENT EXPENSE	\$83,410.00
10-5100-1000	SCHOOL TRAINING	\$5,000.00
10-5100-1100	TELEPHONE	\$21,320.00
10-5100-1200	OFFICE SUPPLIES	\$6,000.00
10-5100-1220	PRINTING COPIES	\$800.00
10-5100-1230	FOOD BEVERAGE	\$1,500.00
10-5100-1250	POSTAGE FREIGHT	\$1,200.00
10-5100-1260	FIRST AID	\$2,000.00
10-5100-1270	JANITORIAL SERVICES	\$2,000.00
10-5100-1280	DEPARTMENT DONATIONS	\$2,353.00
10-5100-1300	UTILITES ELECTRIC	\$12,000.00
10-5100-1325	POLICE DEPT WATER	\$550.00
10-5100-1400	TRAVEL	\$5,000.00
10-5100-1500	MAINTENANCE REPAIR BUILDING	\$6,000.00
10-5100-1600	MAINTENANCE REPAIR EQUIPMENT	\$3,000.00
10-5100-1700	MAINTENANCE REPAIR VEHICLES	\$15,000.00
10-5100-2600	ADVERTISING	\$200.00
10-5100-3120	GAS DIESEL FUEL	\$66,050.00
10-5100-3210	SAFETY EQUIPMENT	\$4,500.00
10-5100-3220	RADIOS	\$1,000.00
10-5100-3300	DEPARTMENT SUPPLIES	\$7,000.00
10-5100-3335	SMALL EQUIPMENT	\$14,000.00
10-5100-3400	AMMUNTION	\$8,000.00
10-5100-3600	UNIFORMS	\$15,000.00
10-5100-3601	VEST GUNS WEAPONS	\$8,000.00
10-5100-5200	LICENSE PERMITS	\$50.00
10-5100-5300	DUES SUBSCRIPTIONS	\$6,000.00
10-5100-5400	BUILDING INSURANCE	\$67,200.00
10-5100-5403	WORKERS COMPENSATION INSURANCE	\$30,000.00
10-5100-5404	UNEMPLOYMENT INSURANCE	\$2,000.00
10-5100-5407	PROFESSIONAL SERVICES	\$2,650.00
10-5100-5408	COPIER SERVICE LEASE	\$500.00
10-5100-5409	COMPUTER HARDWARE SERVICE	\$10,000.00
10-5100-5410	OFFICE EQUIPMENT	\$2,500.00
10-5100-5411	COMPUTER SOFTWARE SERVICE	\$48,000.00
10-5100-5413	DRUG PSYCHOLOGICAL TESTING	\$2,000.00
10-5100-6500	Hurricane Expenses	\$2,000.00
10-5100-7400	CAPITAL OUTLAY EQUIPMENT	\$43,979.00
10-5100-7404	CAPITAL OUTLAY COMPUTERS	\$4,000.00
10-5100-7405	CAPITAL OUTLAY-LEASED POLICE CARS	\$248,361.00
10-5100-7450	CAPITAL OUTLAY VEHICLES	\$74,500.00
10-5100-8100	DEBT SERVICE	\$198,005.00
10-5100-8200	Interest Expense	\$39,905.00
Police Dept Total		\$3,376,822.00
5300 Fire		



General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Approve
Fund 10 GENERAL FUND		
5600 Streets		
10-5600-1100	TELEPHONE RADIOS	\$500.00
10-5600-1200	OFFICE SUPPLIES	\$110.00
10-5600-1230	FOOD BEVERAGE	\$200.00
10-5600-1240	GROUNDS BUILDING SUPPLIES	\$1,000.00
10-5600-1260	FIRST AID	\$100.00
10-5600-1270	JANITORIAL SERVICES	\$250.00
10-5600-1300	ELECTRIC - PARKS	\$800.00
10-5600-1310	UTILITIES STREET LIGHTS	\$130,000.00
10-5600-1350	UTILITIES GAS	\$1,500.00
10-5600-1500	MAIN STREET/APPEARANCE	\$2,000.00
10-5600-1600	MAINTENANCE REPAIR EQUIPMENT	\$8,000.00
10-5600-1700	MAINTENANCE REPAIR VEHICLES	\$6,000.00
10-5600-1800	ENGINEERING SERVICE	\$8,000.00
10-5600-2150	STREET MAINTENANCE	\$55,000.00
10-5600-2200	STORMWATER MAINTENANCE	\$50,000.00
10-5600-2300	SIDEWALKS	\$8,000.00
10-5600-3100	VEHICLE EQUIPEMENT SUPPLIES	\$550.00
10-5600-3120	GAS DIESEL FUEL	\$5,000.00
10-5600-3200	HAND TOOLS	\$700.00
10-5600-3210	SAFETY EQUIPMENT	\$100.00
10-5600-3300	DEPARTMENT SUPPLIES	\$1,750.00
10-5600-3301	CHEMICAL GASES	\$1,500.00
10-5600-3335	PARTS - EQUIPMENT	\$2,000.00
10-5600-3600	UNIFORMS	\$2,000.00
10-5600-5400	BUILDING INSURANCE	\$6,600.00
10-5600-5403	WORKERS COMPENSATION INSURANCE	\$5,000.00
10-5600-5404	UNEMPLOYMENT INSURANCE	\$400.00
10-5600-5407	PROFESSIONAL SERVICES	\$500.00
10-5600-7300	STREET IMPROVEMENTS	\$798,332.00
10-5600-7350	STORMWATER IMPROVEMENTS	\$70,000.00
10-5600-7400	CAPITAL OUTLAY EQUIPMENT	\$11,000.00
Streets Dept Total		\$1,456,880.00
5700 Parks		
10-5700-0200	SALARIES	\$230,320.00
10-5700-0201	OVERTIME	\$5,510.00
10-5700-0500	FICA	\$18,045.00
10-5700-0600	HEALTH INSURANCE	\$45,065.00
10-5700-0700	STATE RETIREMENT	\$33,843.00
10-5700-0710	401K	\$11,795.00
10-5700-1200	OFFICE SUPPLIES	\$100.00
10-5700-1325	PARKS DEPT WATER	\$4,000.00
10-5700-1700	MAINT/REPAIR VEHICLES	\$2,700.00
10-5700-2000	BEAUTIFICATION	\$35,000.00
10-5700-2001	BEAUTIFICATION TOOLS	\$1,800.00
10-5700-2500	SUNNYSIDE	\$800.00
10-5700-2502	SUNNYSIDE ELECT	\$700.00
10-5700-3000	RIVERSIDE PARK	\$600.00
10-5700-3002	RIVERSIDE ELEC	\$1,500.00
10-5700-3003	RIVERSIDE PARK WATER	\$350.00
10-5700-3120	GAS / DIESEL FUEL	\$8,000.00
10-5700-3500	ROURK GARDEN	\$500.00
10-5700-3501	ROURK GARDEN WATER	\$1,275.00
10-5700-3502	ROURK ELEC	\$500.00
10-5700-3600	UNIFORMS	\$5,000.00
10-5700-4000	MULBERRY PARK	\$9,000.00
10-5700-4001	MULBERRY TOOLS	\$1,500.00
10-5700-4002	MULBERRY ELEC	\$16,500.00
10-5700-4003	ROURK GARDEN	\$2,400.00



General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Approve
Fund 30 ENTERPRISE FUND		
2999 2999		
3175 3175		
30-3175-0000	PENALTY SEWER BILLS	(\$25,000.00)
3175 Dept Total		(\$25,000.00)
3295 3295		
30-3295-0000	INTEREST INCOME SEWER	(\$150,584.00)
3295 Dept Total		(\$150,584.00)
3355 3355		
30-3355-0000	OTHER REVENUE SEWER	(\$750.00)
30-3355-1000	CREDIT CARD FEE	(\$6,000.00)
30-3355-2000	APPLICATION FEE	(\$5,500.00)
3355 Dept Total		(\$12,250.00)
3715 3715		
30-3715-0000	SEWER CHARGES	(\$1,924,405.00)
30-3715-1000	SEWER CHARGES OUTSIDE TOWN	(\$16,082.00)
30-3715-2000	SEWER CHARGES-COMMERICAL	(\$1,237,523.00)
3715 Dept Total		(\$3,178,010.00)
3716 3716		
30-3716-0000	SEWER TAP CONNECT FEE GRAVITY	(\$110,000.00)
3716 Dept Total		(\$110,000.00)
3717 3717		
30-3717-0000	SEWER TAP CONNECT FEE FORCE MAIN	(\$165,000.00)
3717 Dept Total		(\$165,000.00)
3720 3720		
30-3720-0000	RECONNECT FEE	(\$24,000.00)
3720 Dept Total		(\$24,000.00)
3740 3740		
30-3740-4000	ASSESSMENTS-SOLSERRA	(\$1,800.00)
3740 Dept Total		(\$1,800.00)
3975 3975		
30-3975-0000	APPROPRIATED FUND BALANCE	(\$753,067.00)
3975 Dept Total		(\$753,067.00)
3980 3980		
30-3980-1000	SYSTEM DEV FEES SEWER	(\$439,707.00)
30-3980-1100	TRANSMISSION RECOVERY FEE SEWER	(\$1,500.00)
3980 Dept Total		(\$441,207.00)
Fund 30 Total		(\$4,860,918.00)
Grand Total		(\$4,860,918.00)



General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Approve
Fund 30 ENTERPRISE FUND		
8100 Water		
8200 Sewer		
30-8200-0040	SEWER SAMPLING	\$800.00
30-8200-0200	SALARY WAGES	\$670,480.00
30-8200-0201	OVERTIME	\$40,000.00
30-8200-0500	FICA TAX EXPENSE	\$54,295.00
30-8200-0600	HEALTH INSURANCE	\$107,215.00
30-8200-0700	STATE RETIREMENT EXPENSE	\$101,845.00
30-8200-0710	401K RETIREMENT EXPENSE	\$35,490.00
30-8200-1000	TRAINING SCHOOLING	\$6,500.00
30-8200-1100	TELEPHONE RADIOS	\$20,000.00
30-8200-1200	OFFICE SUPPLIES	\$4,000.00
30-8200-1225	CREDIT CARD FEES & MERCHANT CHARGES	\$8,600.00
30-8200-1230	FOOD BEVERAGE	\$250.00
30-8200-1250	POSTAGE FREIGHT	\$7,000.00
30-8200-1270	JANITORIAL SUPPLIES	\$250.00
30-8200-1300	UTILITIES ELECTRIC	\$70,000.00
30-8200-1325	SEWER WATER	\$1,450.00
30-8200-1350	UTILITIES GAS	\$1,500.00
30-8200-1400	TRAVEL	\$500.00
30-8200-1500	MAINTENANCE REPAIRS BUILDING	\$2,000.00
30-8200-1600	MAINTENANCE REPAIR EQUIPMENT	\$20,000.00
30-8200-1700	MAINTENANCE REPAIR VEHICLES	\$23,500.00
30-8200-1800	ENGINEERING SERVICE	\$12,000.00
30-8200-3120	GAS DIESEL FUEL	\$36,500.00
30-8200-3200	HAND TOOLS	\$2,500.00
30-8200-3210	SAFETY EQUIPMENT	\$4,500.00
30-8200-3300	DEPARTMENTAL SUPPLIES	\$6,000.00
30-8200-3335	EQUIPMENT	\$6,000.00
30-8200-3340	PARTS REPAIR	\$66,000.00
30-8200-3350	PARTS NEW INSTALLATIONS	\$130,000.00
30-8200-3390	PARTS PUMPS	\$225,000.00
30-8200-3600	UNIFORMS	\$15,000.00
30-8200-5000	BRUNSWICK CO PUBLIC UTILITIES	\$592,725.00
30-8200-5100	REGIONAL PARTNERSHIP FEE	\$498,641.00
30-8200-5200	LICENSE PERMITS	\$1,200.00
30-8200-5300	DUES SUBSCRIPTIONS	\$1,500.00
30-8200-5400	BUILDING INSURANCE	\$60,175.00
30-8200-5401	VEHICLE INSURANCE	\$20,000.00
30-8200-5402	LIABILITY INSURANCE	\$26,865.00
30-8200-5403	WORKERS COMPENSATION INSURANCE	\$5,637.00
30-8200-5407	PROFESSIONAL SERVICES	\$55,000.00
30-8200-7300	CAPITAL OUTLAY SEWER IMPROVEMENTS	\$1,460,000.00
30-8200-7350	SYSTEM UPGRADES	\$60,000.00
30-8200-7351	CAPITAL OUTLAY-LIFT STATION REPAIR	\$400,000.00
Sewer Dept Total		\$4,860,918.00
Fund 30 Total		\$4,860,918.00
Grand Total		\$4,860,918.00



General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Approve
Fund 55 SHALOTTE TOURISM DEVELOPM		
3250 3250		
3290 3290		
55-3290-0000	INTEREST INCOME	(\$5,000.00)
3290 Dept Total		(\$5,000.00)
3485 3485		
55-3485-0000	OCCUPANCY TAX RECEIPTS	(\$148,575.00)
3485 Dept Total		(\$148,575.00)
4200 Administration		
55-4200-0100	TRANSFER TO TOWN OF SHALLOTTE	\$77,000.00
55-4200-0500	COLLECTION FEES	\$7,900.00
55-4200-2600	ADVERTISING	\$20,000.00
55-4200-3300	DEPARTMENTAL SUPPLIES	\$200.00
55-4200-5300	DUES SUBSCRIPTIONS	\$100.00
55-4200-5404	INSURANCE	\$5,000.00
55-4200-5407	PROFESSIONAL FEES	\$5,000.00
55-4200-5410	DONATIONS	\$38,375.00
Administration Dept Total		\$153,575.00
Fund 55 Total		\$0.00
Grand Total		\$0.00



General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Approve
Fund 60 FINES & FOREITURES FUND		
3431 3431		
3435 3435		
60-3435-0000	FINES AND FORFEITURES	(\$10,000.00)
3435 Dept Total		(\$10,000.00)
4200 Administration		
60-4200-9100	TRANSFER TO LOCAL SCHOOLS	\$10,000.00
Administration Dept Total		\$10,000.00
Fund 60 FINES & FOREITURES FUND Total		
		\$0.00



General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Approve
Fund 80 CAPITAL PROJECT FUND		
3100 3100		
80-3100-0000	SCIF GRANT	(\$815,355.99)
80-3100-0100	SCIF GRANT-MULBERRY#11482	(\$500,000.00)
80-3100-0200	SCIF GRANT #11483 PRICE LANDING	(\$2,500,000.00)
3100 Dept Total		(\$3,815,355.99)
3735 3735		
80-3735-0000	LOAN PROCEEDS-USDA	(\$16,000,000.00)
3735 Dept Total		(\$16,000,000.00)
3960 3960		
80-3960-0000	GRANT-RIVERWALK	(\$250,000.00)
3960 Dept Total		(\$250,000.00)
3970 3970		
80-3970-0050	TRANSFER FROM GF-TOWN HALL	(\$1,832,181.00)
80-3970-0100	TRANSFER FROM GENERAL FUND-MULBERRY PROJ	(\$1,149,996.16)
3970 Dept Total		(\$2,982,177.16)
3975 3975		
80-3975-0000	APPROPRIATED FUND BALANCE	(\$250,000.00)
3975 Dept Total		(\$250,000.00)
4100 Governing Body		
80-4100-5405	PROFESSIONAL FEES-TOWN HALL	\$1,152,422.00
80-4100-5407	PROFESSIONAL SERVICES	\$170,178.95
80-4100-7500	RIVERWALK	\$1,132,300.20
80-4100-7600	MULBERRY CAPITAL OUTLAY SCIF GRANT #11482	\$1,662,873.00
80-4100-7605	PRICE LANDING CAP OUTLAY SCIF GRANT 11483	\$2,500,000.00
80-4100-7610	CAPITAL OUTLAY-TOWN HALL	\$16,342,363.00
80-4100-7611	CAPITAL OUTLAY-CHEERS ST. PARKING LOT	\$337,396.00
Governing Body Dept Total		\$23,297,533.15
Fund 80 Total		\$0.00
Grand Total		\$0.00

[illegible]

Project - Demo Parking Mulberry CC
Project - Riverfest
Project - Amphitheater Sound System
Project - Picnic Shelter/ Arch Riverwalk
Project - Price Landing @ Mulberry Park
Project - Widen Mulberry - Parking
Project - Bridge - MCC to Mulberry Park
Project - Christmas Tree / Lights
Personnel - Events
Personnel - Landscape Technician/PR

Total General Fund

Town Capital Improvement Funding Sources

[illegible]

Shallotte Capital Improvement Plan Projects

Sewer

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	
Equipment - Backhoe	\$ 100,000.00				\$ 100,000.00			\$ 100,000.00
Equipment - Excavator, Trackhoe Trailer & Truck	\$ 1,500,000.00					\$ 1,500,000.00		\$ 1,500,000.00
Equipment - Vehicles	\$ 190,000.00	\$ 45,000.00	\$ 125,000.00	\$ 125,000.00		\$ 1,500,000.00	\$ 125,000.00	\$ 420,000.00
Equipment - Replace Pump Truck Hino			\$ 188,335.00					\$ 188,335.00
Project - Sewer Upgrades 875 @ 8,000 (20 year)	\$ 7,000,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 960,000.00
Project - Lift Station Rehab	\$ 2,000,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 1,900,000.00
Project - Larger Lines from Main to Riverfront	\$ 100,000.00				\$ 100,000.00			\$ 100,000.00
Project - Redbug to Treatment Plant	\$ 172,432.00							\$ 172,432.00
Project - Larger Lines to Wtreatment Plant 12" 130/17	\$ 1,500,000.00	\$ 1,200,000.00						\$ 1,200,000.00
Project - Hwy 130 / 17 Lift Station	\$ 3,026,993.00				\$ 3,026,993.00			\$ 3,026,993.00
Project - Arnold Sewer Backside	\$ 300,000.00							\$ 300,000.00
Project - 4" Sewer Pender and Wendy Lane	\$ 391,143.00		\$ 391,143.00					\$ 391,143.00
Project - Upgrade Copas	\$ 500,000.00				\$ 500,000.00			\$ 500,000.00
Project - HB Rd Upgrade	\$ 500,000.00		\$ 500,000.00					\$ 500,000.00
Project - Briarwood FM Replacement (From AMP)	\$ 4,073,160.00			\$ 4,073,160.00				\$ 4,073,160.00
Project - Downtown FM Replacement (From AMP)	\$ 1,659,816.00				\$ 1,659,816.00			\$ 1,659,816.00
Project - US 17 FM Addition (From AMP)	\$ 2,097,657.00						\$ 2,097,657.00	\$ 2,097,657.00
Project - Village Rd Sewer Addition (From AMP)	\$ 1,277,010.00						\$ 1,277,010.00	\$ 1,277,010.00
Project - More Allocation - Development Dependent	\$ 15,000,000.00						\$ 15,000,000.00	\$ 15,000,000.00
Personnel - Utility Maintenance Mechanic			\$ 50,000.00	\$ 50,000.00				\$ 100,000.00
Total Sewer	\$ 41,388,211.00	\$ 295,000.00	\$ 1,610,000.00	\$ 1,164,478.00	\$ 8,160,153.00	\$ 3,719,816.00	\$ 19,432,099.00	\$ 35,466,546.00

Town Capital Improvement Funding Sources

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Totals
Fund Balance		\$ 1,200,000.00	\$ 391,143.00	\$ 500,000.00	\$ 3,526,993.00	\$ 100,000.00	\$ 472,432.00	\$ 6,190,568.00
Debt Proceeds					\$ 4,073,160.00	\$ 3,159,816.00	\$ 18,374,667.00	\$ 25,607,643.00
Grant								\$ -
Other			\$ 188,335.00					\$ 188,335.00
Pay as you go	\$ 295,000.00	\$ 410,000.00	\$ 585,000.00	\$ 585,000.00	\$ 560,000.00	\$ 460,000.00	\$ 585,000.00	\$ 3,480,000.00
Total Funding	\$ 295,000.00	\$ 1,610,000.00	\$ 1,164,478.00	\$ 1,085,000.00	\$ 8,160,153.00	\$ 3,719,816.00	\$ 19,432,099.00	\$ 35,466,546.00



AS WE CLOSE OUT THE TAIL
END OF THIS FISCAL YEAR,
WE REMAIN FOCUSED,
FORWARD-LOOKING, AND
READY FOR WHAT LIES AHEAD.

FY 2025-2026

