



Budget Workshop Agenda
May 01, 2025 at 5:15 PM
Meeting Chambers – 110 Cheers Street

- I. CALL TO ORDER**
- II. AGENDA AMENDMENTS & APPROVAL OF AGENDA**
- III. ANCILLARY BENEFITS**
 - [1.](#) Insurance Plan Comparison
- IV. DEPARTMENTS**
 - [1.](#) FIRE
 - [2.](#) POLICE
- V. DISCUSSION**
- VI. ADJOURN**

Town of Shallotte – Insurance Plan Comparison

Prepared for: The Board of Aldermen

Broker Recommended: The Robert Taylor Group

This document provides a comparison between the Town's current employee insurance plans (set to expire on June 30, 2025) and the proposed plans from The Robert Taylor Group, scheduled to take effect on July 1, 2025.

Coverage Type	Current Plan (Monthly)	Current Plan (Yearly)	New Plan (Monthly)	New Plan (Yearly)	Cost Difference (Yearly)
Dental – Delta Dental	\$2,394.00	\$28,728.00	\$2,341.08	\$28,092.96	-\$635.04
Vision – VSP / EyeMed	\$441.00	\$5,292.00	\$455.49	\$5,465.88	+\$173.88
Life Insurance – UNUM / Hartford	\$1,280.00	\$15,360.00	\$752.00	\$9,025.95	-\$6,334.05
Short Term Disability – UNUM	\$882.00	\$10,584.00	\$1,591.14	\$19,093.62	+\$8,509.62
Total	\$4,997.00	\$59,964.00	\$5,139.71	\$61,678.41	+\$1,714.41

Summary:

- Dental and Life Insurance under the new plan will cost less than the current.
- Vision and Short Term Disability are more expensive in the new plan, with Short Term Disability being the largest increase.
- Overall, the new plan will cost \$1,714.41 more per year.

Additional Resources Gained:

- **Employee Navigator** – A benefits portal used by both employees and employers to manage and enroll in benefits.
- **Zwayve** – A Human Resources platform offering access to compensation statements, employee benefit handbooks, training, performance reviews, salary benchmarking, and job description tools.

General Ledger Budget Report
Town Of Shallotte
Fiscal Year 2026 - Budget to Actual 10 APR 2025

Account Number	Account Description	2nd Prior Year Actual Jul 2022 - Jun 2023	1st Prior Year Actual Jul 2023 - Jun 2024	Current Year Budget 2024/2025	Current Year Actual Jul 2024 - March 2025	2025-2026 Recommend	
Fund 10 GENERAL FUND							
5300 Fire							
10-5300-0200	SALARIES WAGES	\$895,467.01	\$937,767.94	\$1,047,235.00	\$743,598.85	\$1,261,450.00	Add costs associated with adding 1 staff member; Add 5% for Advanced Professional Firefighter Certification for 5 staff members; Add 5% for 2 obtaining degrees
10-5300-0201	OVERTIME	\$49,011.60	\$40,709.95	\$72,315.00	\$51,313.87	\$78,840.00	Add costs associated with adding one staff member
10-5300-0300	SALARIES WAGES PART TIME	\$22,647.94	\$15,860.49	\$19,350.00	\$9,023.49	\$15,000.00	Increase hourly rate to \$18
10-5300-0302	VOLUNTEER BONUS	\$3,882.45	\$3,203.32	\$4,000.00	\$382.64	\$4,000.00	Increase in premiums
10-5300-0500	FICA TAX EXPENSE	\$75,525.18	\$69,080.03	\$87,120.00	\$59,543.76	\$103,680.00	Add costs associated with adding one staff member
10-5300-0600	HEALTH INSURANCE	\$128,036.01	\$124,661.44	\$165,360.00	\$102,627.97	\$160,965.00	Add costs associated with adding one staff member
10-5300-0700	STATE RETIREMENT EXPENSE	\$118,062.36	\$125,195.29	\$152,280.00	\$106,887.14	\$192,335.00	Add costs associated with adding one staff member
10-5300-0710	401K RETIREMENT EXPENSE	\$46,537.29	\$47,811.35	\$55,985.00	\$38,492.58	\$67,015.00	Add costs associated with adding one staff member
10-5300-1000	TRAINING SCHOOLING	\$3,833.29	\$3,049.73	\$3,500.00	\$1,984.96	\$3,500.00	
10-5300-1100	TELEPHONE	\$6,072.83	\$5,621.04	\$6,725.00	\$4,440.10	\$6,725.00	
10-5300-1200	OFFICE SUPPLIES	\$669.45	\$726.48	\$500.00	\$554.85	\$550.00	
10-5300-1210	COMPUTER SUPPLIES	\$2,624.28	\$3,047.28	\$5,495.00	\$4,859.70	\$5,500.00	Pending quote approval
10-5300-1260	FIRST AID	\$3,399.44	\$3,666.02	\$2,500.00	\$2,391.02	\$3,000.00	
10-5300-1270	JANITORIAL SUPPLIES	\$1,619.64	\$1,415.74	\$1,500.00	\$1,099.27	\$1,500.00	
10-5300-1280	DEPARTMENT DONATIONS	\$0.00	\$2,073.81	\$520.00	\$480.00	\$40.00	
10-5300-1300	UTILITIES ELECTRIC	\$10,495.09	\$9,563.48	\$12,406.00	\$6,915.88	\$10,336.06	
10-5300-1315	UTILITIES WATER	\$192.59	\$1,027.98	\$900.00	\$610.78	\$785.00	
10-5300-1350	UTILITIES GAS	\$960.89	\$0.00	\$0.00	\$0.00	\$0.00	
10-5300-1400	NCEM DEPLOYMENT	\$41.77	\$54.05	\$1,000.00	\$0.00	\$1,000.00	
10-5300-1500	BUILDING MAINTENANCE	\$12,284.82	\$8,020.67	\$36,750.00	\$2,820.21	\$8,000.00	Pending flooring replacement, lockers (pending quote approval) and paving
10-5300-1600	MAINTENANCE REPAIRS EQUIPMENT	\$8,625.20	\$7,179.69	\$6,000.00	\$3,886.69	\$6,000.00	
10-5300-1650	MAINTENANCE REPAIRS RADIOS	\$23,035.28	\$24,958.07	\$10,155.00	\$2,842.00	\$0.00	Pending quote approval
10-5300-1700	MAINTENANCE REPAIR VEHICLES	\$9,258.76	\$5,215.03	\$10,000.00	\$9,996.19	\$10,000.00	
10-5300-1750	VEHICLES REPAIRS MAINTENANCE MAJOR	\$4,658.12	\$13,290.95	\$7,000.00	(\$1,786.72)	\$10,000.00	Increase requested by mechanic due to price increases and pending work orders
10-5300-3120	GAS DIESEL FUEL	\$12,537.47	\$8,570.05	\$13,585.00	\$5,718.14	\$12,500.00	
10-5300-3230	EQUIPMENT CERTIFICATION	\$4,428.00	\$10,211.38	\$11,900.00	\$2,675.60	\$0.00	Awaiting invoices for NFPA Pump, SCBA and Ladders testing
10-5300-3300	DEPARTMENTAL SUPPLIES	\$1,424.91	\$1,963.01	\$2,500.00	\$2,114.28	\$2,500.00	
10-5300-3335	EQUIPMENT	\$10,192.38	\$4,133.92	\$85,000.00	\$60,080.72	\$0.00	
10-5300-3600	UNIFORMS	\$7,078.41	\$7,306.70	\$7,500.00	\$7,321.96	\$8,500.00	
10-5300-5300	DUES SUBSCRIPTIONS	\$2,577.00	\$2,317.92	\$2,035.00	\$2,230.00	\$2,500.00	Increase in dues
10-5300-5400	BUILDING INSURANCE	\$10,474.35	\$12,055.57	\$14,470.00	\$12,350.39	\$14,470.00	Adjust
10-5300-5401	VEHICLE INSURANCE	\$19,792.00	\$23,147.00	\$25,000.00	\$24,676.00	\$25,000.00	
10-5300-5403	WORKERS COMPENSATION INSURANCE	\$25,616.82	\$21,611.80	\$39,725.00	\$24,923.09	\$42,251.00	Add costs associated with adding one staff member
10-5300-5404	UNEMPLOYMENT INSURANCE	\$109.93	\$884.13	\$3,392.00	\$0.00	\$3,392.00	Add costs associated with adding one staff member
10-5300-5407	PROFESSIONAL SERVICES	\$5,246.00	\$6,140.59	\$53,400.00	\$31,176.39	\$30,000.00	Pending annual physicals/early detection screening (\$6,300); feasibility study; Background Investigations
10-5300-5408	COPIER SERVICE LEASE	\$122.75	\$143.52	\$201.00	\$179.13	\$201.00	
10-5300-7400	CAPITAL OUTLAY EQUIPMENT	\$35,382.20	\$4,653.12	\$527,013.00	\$0.00	\$6,979.00	Integrity
10-5300-8100	DEBT SERVICE PRINCIPAL	\$142,470.45	\$146,243.43	\$149,600.00	\$150,812.94	\$193,645.00	Integrity-1499;USDA-32,691; Truist- 122,203; New Fire Trk-37,252
10-5300-8200	DEBT SERVICE INTEREST	\$53,003.05	\$48,058.80	\$44,650.00	\$43,128.84	\$75,777.00	Integrity-99; USDA-24,856; Truist-13,005; New Fire Trk-37,817
Department Fire Total		\$1,757,397.01	\$1,757,397.01	\$1,750,640.77	\$2,688,567.00	\$1,520,352.71	\$2,367,936.06

- Manager's Considerations
- 1 Order replacement Engine to secure current pricing (\$950,000 with build time 3 years)
 - 2 Add one staff member each year to address time of critical task completion
 - 3 Feasibility Study in consideration of consolidation/merger appx 114hrs at \$21,000
 - 4 FEMA SAFER grant (Staffing for Adequate Fire and Emergency Response)
 - 5 Plan next facility in the southend (5 years)
 - 6 Plan additional facility in the northend (10 years)

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

		2nd Prior Year Actual	1st Prior Year Actual	Current Year Budget	Current Year Actual	2025-2026	
		Jul 2022 - Jun 2023	Jul 2023 - Jun 2024	2024/2025	Jul 2024 - March 2025	Recommend	
Fund 10 GENERAL FUND							
5100 Police							
10-5100-0200	SALARIES WAGES	\$1,072,550.21	\$1,255,398.06	\$1,430,100.00	\$1,005,400.34	\$1,635,079.00	(\$204,979.00) No new personnel requested this year.
10-5100-0201	OVERTIME	\$32,500.87	\$35,605.62	\$38,200.00	\$21,769.11	\$48,353.00	(\$10,153.00) Increase due to salary increases vs OT rate Coverage for special events and training
10-5100-0300	SALARIES PART TIME	\$4,072.78	\$9,420.18	\$15,000.00	\$12,329.25	\$18,000.00	(\$3,000.00)
10-5100-0302	VOLUNTEER EXPENSE	\$0.00	\$1,598.72	\$1,500.00	\$1,519.80	\$2,500.00	(\$1,000.00) Volunteer Staff continues to increase (25)
10-5100-0500	FICA TAX EXPENSE	\$87,423.90	\$91,651.57	\$112,960.00	\$78,714.53	\$130,160.00	(\$17,200.00)
10-5100-0600	HEALTH INSURANCE	\$140,617.77	\$158,554.32	\$204,214.00	\$134,114.35	\$203,976.00	\$238.00
10-5100-0700	STATE RETIREMENT EXPENSE	\$143,194.89	\$175,130.81	\$215,015.00	\$151,204.90	\$266,576.00	(\$51,561.00)
10-5100-0710	401K RETIREMENT EXPENSE	\$46,339.40	\$56,845.59	\$71,915.00	\$48,736.39	\$83,000.00	(\$11,085.00)
10-5100-1000	SCHOOL TRAINING	\$1,661.50	\$4,211.53	\$5,000.00	\$3,441.39	\$5,000.00	\$0.00 Tution for materials, fees, and training
10-5100-1100	TELEPHONE	\$18,147.05	\$19,577.08	\$21,320.00	\$16,163.65	\$21,320.00	\$0.00 6150 phone stipdend / 2800 General Long Distance 10600.00 for 22 Mi-Fi Router; 100 per month for TV
10-5100-1200	OFFICE SUPPLIES	\$6,588.07	\$5,881.88	\$6,000.00	\$5,294.77	\$6,000.00	\$0.00 General office supplies; SrediT, Indian Water Co; Uni-F
10-5100-1220	PRINTING COPIES	(\$47.33)	\$228.00	\$800.00	\$25.00	\$800.00	\$0.00
10-5100-1230	FOOD BEVERAGE	\$907.50	\$1,707.87	\$1,500.00	\$973.88	\$1,500.00	\$0.00
10-5100-1250	POSTAGE FREIGHT	\$1,174.36	\$1,325.38	\$2,650.00	\$533.65	\$1,200.00	\$1,450.00 Send Evidence to Lab
10-5100-1260	FIRST AID	\$1,906.61	\$1,985.44	\$2,000.00	\$422.50	\$2,000.00	\$0.00 First Aid Kits, Gloves, Medical Supplies
10-5100-1270	JANITORIAL SERVICES	\$1,296.53	\$1,517.26	\$2,000.00	\$1,586.02	\$2,000.00	\$0.00
10-5100-1280	DEPARTMENT DONATIONS	\$7,968.71	\$7,147.74	\$4,515.49	\$2,163.19	\$2,352.30	\$2,163.19
10-5100-1300	UTILITES ELECTRIC	\$9,254.89	\$10,053.04	\$12,000.00	\$7,202.88	\$12,000.00	\$0.00
10-5100-1325	POLICE DEPT WATER	\$0.00	\$426.07	\$550.00	\$179.45	\$550.00	\$0.00
10-5100-1400	TRAVEL	\$3,038.21	\$3,913.22	\$5,000.00	\$3,867.60	\$5,000.00	\$0.00 Hotel and Travel Expenses/ Chiefs Conference/DARE Conference
10-5100-1500	MAINTENANCE REPAIR BUILDING	\$3,854.51	\$3,034.92	\$6,000.00	\$5,561.22	\$6,000.00	\$0.00 General Maintenance
10-5100-1600	MAINTENANCE REPAIR EQUIPMENT	\$1,441.08	\$1,653.67	\$2,500.00	\$517.60	\$3,000.00	(\$500.00) RADAR Recalibration/Radio repairs/Minor repairs
10-5100-1700	MAINTENANCE REPAIR VEHICLES	\$18,948.46	\$18,856.51	\$15,395.00	\$10,618.31	\$15,000.00	\$395.00 Oil/Tires/Brakes/Filters/Plugs/Wires/Insurance Deductible, Etc.
10-5100-2600	ADVERTISING	\$213.40	\$0.00	\$100.00	\$165.69	\$200.00	(\$100.00)
10-5100-3120	GAS DIESEL FUEL	\$52,191.17	\$55,071.15	\$70,850.00	\$35,880.02	\$66,050.00	\$4,800.00
10-5100-3210	SAFETY EQUIPMENT	\$4,381.70	\$4,660.57	\$4,500.00	\$3,407.70	\$4,500.00	\$0.00 PPE, Traffic Vest, Required OSHA supplies
10-5100-3220	RADIOS	\$994.00	\$767.00	\$1,000.00	\$965.00	\$1,200.00	(\$200.00) Programming, antennas, batteries
10-5100-3300	DEPARTMENT SUPPLIES	\$5,508.55	\$6,425.70	\$7,000.00	\$5,328.49	\$7,000.00	\$0.00 Narcotic buy money/Crime Scene equipment Evidence bags, Community Relations and DARE Supplies
10-5100-3335	SMALL EQUIPMENT	\$14,646.06	\$13,799.15	\$14,000.00	\$10,113.09	\$14,000.00	\$0.00 Batons and Holders / 4 Taser with batteries / Misc training equipment
10-5100-3400	AMMUNITION	\$6,908.36	\$6,929.65	\$8,000.00	\$7,824.28	\$9,000.00	(\$1,000.00)
10-5100-3600	UNIFORMS	\$15,629.89	\$15,039.51	\$15,000.00	\$12,968.57	\$16,000.00	(\$1,000.00) Training Gear / Regular Uniform replacement
10-5100-3601	VEST GUNS WEAPONS	\$5,880.11	\$7,912.51	\$8,000.00	\$5,682.17	\$8,000.00	\$0.00 Vest for staff that will be expiring / Taser cartridges
10-5100-5200	LICENSE PERMITS	\$0.00	\$0.00	\$100.00	\$10.00	\$50.00	\$50.00
10-5100-5300	DUES SUBSCRIPTIONS	\$5,014.96	\$4,315.00	\$5,500.00	\$5,213.00	\$6,000.00	(\$500.00) 4500 FOP Dues /300 Chiefs Association/ 1200 BCLEA Range
10-5100-5400	BUILDING INSURANCE	\$37,083.86	\$46,461.64	\$56,205.00	\$60,502.24	\$67,200.00	(\$10,995.00)
10-5100-5403	WORKERS COMPENSATION INSURANCE	\$19,909.02	\$21,025.06	\$35,000.00	\$27,416.76	\$46,793.00	(\$11,793.00)
10-5100-5404	UNEMPLOYMENT INSURANCE	\$42.28	\$1,105.17	\$4,240.00	\$0.00	\$4,240.00	\$0.00
10-5100-5407	PROFESSIONAL SERVICES	\$120.00	\$1,815.56	\$0.00	\$2,123.96	\$2,650.00	(\$2,650.00)
10-5100-5408	COPIER SERVICE LEASE	\$336.76	\$400.57	\$500.00	\$408.00	\$500.00	\$0.00 Intergrity Business Solutions
10-5100-5409	COMPUTER HARDWARE SERVICE	\$12,222.62	\$9,921.76	\$10,000.00	\$9,644.58	\$10,000.00	\$0.00 Adding to city camera system
10-5100-5410	OFFICE EQUIPMENT	\$2,442.57	\$2,306.07	\$2,500.00	\$1,946.10	\$2,500.00	\$0.00
10-5100-5411	COMPUTER SOFTWARE SERVICE	\$37,984.20	\$38,566.11	\$51,500.00	\$36,822.44	\$48,000.00	\$3,500.00 3500.00 DCI Fees / 1300.00 Southern Software / 1700.00 Drone Sense 3000.00 FOCUS Camera Support / 1200.00 Interplat Solutions 14000.00 Central Square / 4000.00 NC Police App / 1000.00 Sirchie 9000.00 Lexipol / Lexipol Performance Reporting 7100.00 2000.00 Leads On Line / 200.00 Misc
10-5100-5413	DRUG PSYCHOLOGICAL TESTING	\$350.00	\$1,005.00	\$1,000.00	\$1,315.00	\$2,000.00	(\$1,000.00)
10-5100-6500	Hurricane Expenses	\$1,396.46	\$2,014.57	\$2,000.00	\$2,400.01	\$2,000.00	\$0.00
10-5100-7400	CAPITAL OUTLAY EQUIPMENT	\$62,009.56	\$55,250.89	\$33,000.00	\$35,610.04	\$43,979.00	(\$10,979.00) 23000.00 5 In-Car Mobile Radios / 14000.00 5 RADAR Units-Integrity Lease-6,979
10-5100-7404	CAPITAL OUTLAY COMPUTERS	\$15,590.08	\$2,760.94	\$4,000.00	\$3,950.00	\$370,181.00	(\$366,181.00) AXON Mobile and Body Camera System Total Cost 366,188. *not a cash number 4000.00 GETAC Computer
10-5100-7405	CAPITAL OUTLAY-LEASED POLICE CARS	\$0.00	\$160,714.76	\$215,000.00	\$188,310.53	\$248,361.00	(\$33,361.00) Enterprise adding 5 vehicles to fleet rotation (Total 15) 248,368.00 * not a cash number
10-5100-7450	CAPITAL OUTLAY VEHICLES	\$87,077.01	\$65,326.54	\$57,000.00	\$57,024.44	\$67,500.00	(\$10,500.00) Upfitting for 5 vehicles - Lights/Siren/Brush Guards/Prisoner Cages Utility Storage Boxes / Tint / Striping / Printers / Wiring Supplies
10-5100-8100	DEBT SERVICE	\$17,130.82	\$45,748.97	\$145,000.00	\$92,396.49	\$271,241.00	(\$126,241.00) Integrity-1499;Enterprise-180,662; USDA-15,844; AXON Moble and Body Camera System 73,236.00
10-5100-8200	Interest Expense	\$14,150.21	\$20,475.54	\$34,050.00	\$24,838.47	\$39,905.00	(\$5,855.00) Integrity-99; Enterprise- 27,759; USDA-12,047
Department Police Total		\$2,022,053.62	\$2,455,543.87	\$2,961,179.49	\$2,144,606.85	\$3,830,416.30	(\$869,236.81)
10-5100-7405	CAPITAL OUTLAY - LEASED POLICE CARS					\$301,126.00	\$52,765.00 Enterprise adding 6 vehicles to fleet rotation (total 16) *301,126.00 not a cash number
10-5100-7450	CAPITAL OUTLAY-VEHICLES (6)					\$13,500.00	\$13,500.00 Upfit vehcile
10-5100-8100	DEBT SERVICE (Includes 6 Vehicles)					\$283,500.00	\$12,259.00 Integrity-1499;Enterprise-192,921; USDA-15,844; AXON Mobile and Body Camera System 73236.00
10-5100-8200	Interest Expense (Includes 6 Vehicles)					\$43,542.00	\$3,637.00 Integrity-99; Enterprise- 31,396; USDA-12,047

Difference 5/6

(\$254,699.81) Difference after lease budget deductions
Note - intent to sell 3 town owned vehicles