



Budget Workshop Agenda
April 24, 2025 at 5:15 PM
Meeting Chambers – 110 Cheers Street

I. CALL TO ORDER

1. Motion to call the meeting to order
2. Motion second

II. AGENDA AMENDMENTS & APPROVAL OF AGENDA

1. Motion to approve agenda
2. Motion second

III. DEPARTMENT REPORTS

1. BOA
2. ADMINISTRATION
3. PLANNING
4. PARKS & REC

IV. CHANGE ORDER - PRICE LANDING

1. Motion to approve change order
2. Motion second

V. ADJOURN

1. Motion to adjourn the meeting
2. Motion second

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						
4100 Governing Body						
10-4100-0300	SALARIES MAYOR BOARD	\$31,000.00	\$31,200.00	\$31,200.00	\$23,400.00	\$31,200.00
10-4100-0301	PLANNING BOARD SALARIES	\$21,800.00	\$18,800.00	\$21,600.00	\$13,000.00	\$21,600.00
10-4100-0500	FICA	\$4,039.20	\$3,825.00	\$4,040.00	\$2,784.60	\$4,040.00
10-4100-1000	TRANING/SCHOOLING	\$850.00	\$1,110.00	\$1,500.00	\$530.70	\$1,500.00
10-4100-1100	PHONE	\$1,080.00	\$1,080.00	\$1,080.00	\$810.00	\$1,080.00
10-4100-1200	OFFICE SUPPLIES	\$1,636.25	\$3,375.06	\$3,100.00	\$2,569.56	\$3,100.00
10-4100-1230	FOOD BEVERAGE	\$468.17	\$915.06	\$1,000.00	\$137.73	\$1,000.00
10-4100-1300	ELECTRIC	\$1,299.14	\$1,325.28	\$2,000.00	\$961.28	\$2,000.00
10-4100-1325	TOWN COUNCIL CHAMBERS WATER	\$0.00	\$275.28	\$500.00	\$78.49	\$500.00
10-4100-1400	TRAVEL	\$2,667.11	\$3,657.30	\$2,500.00	\$976.91	\$2,500.00
10-4100-1500	BUILDING MAINTENANCE	\$3,934.94	\$4,941.79	\$4,300.00	\$4,006.94	\$4,600.00
10-4100-5400	BUILDING INSURANCE	\$2,736.63	\$2,821.12	\$3,385.00	\$2,878.74	\$2,970.00
10-4100-5403	WORKERS COMPENSATION INSURANCE	\$42.83	\$35.43	\$100.00	\$33.92	\$100.00
10-4100-5407	PROFESSIONAL SERVICES	\$5,932.00	\$4,276.00	\$20,000.00	\$0.00	\$20,000.00
10-4100-6000	ROURK GARDEN	\$3,202.08	\$3,605.50	\$4,000.00	\$3,733.13	\$4,000.00
10-4100-7300	CAPITAL OUTLAY	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4100-7301	CAPITAL OUTLAY - FACILITIES	\$0.00	\$3,800.00	\$0.00	\$0.00	\$0.00
Department Governing Body Total		\$86,688.35	\$85,042.82	\$100,305.00	\$55,902.00	\$100,190.00

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

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						
4200 Administration						
10-4200-0200	SALARY & WAGES	\$430,834.15	\$490,370.34	\$552,300.00	\$395,006.81	\$607,107.00
10-4200-0201	OVERTIME	\$1,317.32	\$2,307.66	\$7,810.00	\$2,521.91	\$6,108.00
10-4200-0500	FICA TAX EXPENSE	\$34,245.31	\$32,043.37	\$41,425.00	\$28,720.07	\$46,911.00
10-4200-0600	HEALTH INSURANCE	\$49,265.09	\$56,083.97	\$67,985.00	\$53,747.69	\$72,942.00
10-4200-0700	STATE RETIREMENT EXPENSE	\$52,839.82	\$62,095.50	\$73,630.00	\$54,064.00	\$88,000.00
10-4200-0710	401K RETIREMENT EXPENSE	\$20,922.73	\$23,259.53	\$27,100.00	\$19,876.59	\$30,665.00
10-4200-1000	EDUCATION TRAINING	\$6,003.00	\$4,043.00	\$6,500.00	\$1,069.28	\$6,500.00
10-4200-1100	TELEPHONE	\$11,349.47	\$10,158.83	\$14,040.00	\$9,454.88	\$13,500.00
10-4200-1200	OFFICE SUPPLIES	\$11,343.16	\$10,399.67	\$13,000.00	\$8,264.25	\$13,000.00
10-4200-1230	FOOD BEVERAGE	\$4,274.12	\$6,796.25	\$8,000.00	\$9,607.43	\$8,000.00
10-4200-1240	GROUNDS BUILDING SUPPLIES	\$0.00	\$142.48	\$500.00	(\$10.00)	\$500.00
10-4200-1250	POSTAGE FREIGHT	(\$314.31)	\$3,155.57	\$3,000.00	\$715.31	\$3,000.00
10-4200-1270	JANITORIAL SUPPLIES	\$1,117.72	\$1,352.49	\$2,800.00	\$843.14	\$2,800.00
10-4200-1300	ELECTRICITY	\$5,196.43	\$5,300.95	\$7,000.00	\$3,844.83	\$7,000.00
10-4200-1325	TOWN HALL WATER	\$0.00	\$476.95	\$600.00	\$208.21	\$600.00
10-4200-1350	UTILITES GAS	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
10-4200-1400	TRAVEL	\$1,621.98	\$1,786.56	\$3,000.00	\$0.00	\$3,000.00
10-4200-1500	MAINTENANCE REPAIR BUILDING	\$10,843.13	\$11,265.10	\$12,000.00	\$5,965.11	\$12,000.00
10-4200-1600	MAINTENANCE REPAIR EQUIPMENT	\$978.65	\$1,052.05	\$3,000.00	\$1,130.95	\$3,000.00
10-4200-1700	MAINTENANCE REPAIR VEHICLES	\$60.08	\$119.99	\$1,000.00	\$93.33	\$500.00
10-4200-2100	OFFICE FUNITURE	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
10-4200-2600	ADVERTISING	\$5,801.10	\$6,343.02	\$6,950.00	\$3,829.44	\$6,950.00
10-4200-3120	GAS DIESEL FUEL	\$853.88	\$545.35	\$756.00	\$273.13	\$500.00
10-4200-3250	COMPUTER RELATED HARDWARE	\$1,976.52	\$0.00	\$5,500.00	\$53.38	\$5,500.00
10-4200-4500	GARBAGE COLLECTION RECYCLING	\$106,959.82	\$118,339.38	\$154,000.00	\$79,481.44	\$157,000.00
10-4200-5300	DUES SUBSCRIPTIONS	\$10,406.42	\$10,227.24	\$14,500.00	\$9,562.39	\$14,550.00
10-4200-5400	BUILDING INSURANCE	\$10,046.10	\$11,385.77	\$13,663.00	\$12,916.04	\$14,600.00
10-4200-5403	WORKERS COMPENSATION INSURANCE	\$785.00	\$604.60	\$1,100.00	\$615.01	\$1,025.00
10-4200-5404	UNEMPLOYMENT INSURANCE	\$169.12	\$331.55	\$1,272.00	\$0.00	\$1,272.00
10-4200-5406	LEGAL SERVICE	\$18,419.90	\$15,938.10	\$30,000.00	\$199.70	\$20,000.00
10-4200-5407	PROFESSIONAL SERVICES	\$64,414.50	\$42,719.31	\$40,000.00	\$26,631.24	\$40,000.00
10-4200-5408	COPIER SERVICE LEASE	\$1,139.01	\$1,874.03	\$1,800.00	\$1,146.45	\$1,800.00
10-4200-5409	COMPUTER HARDWARE SERVICE	\$13,135.97	\$20,460.96	\$21,000.00	\$16,012.97	\$22,500.00
10-4200-5410	OFFICE EQUIPMENT	\$759.69	\$199.00	\$1,500.00	\$519.33	\$1,500.00
10-4200-5411	COMPUTER SOFTWARE SERVICE	\$10,001.08	\$35,884.75	\$33,130.00	\$26,859.44	\$32,000.00
10-4200-5412	BRUNSWICK CO COLLECTION FEE	\$27,935.30	\$32,797.11	\$30,594.00	\$30,000.74	\$37,040.00
10-4200-5700	MISCELLANEOUS	\$1,951.75	\$3,043.62	\$0.00	\$681.60	\$1,000.00
10-4200-6000	ELECTIONS EXPENSE	\$0.00	\$5,298.77	\$5,300.00	\$0.00	\$5,300.00
10-4200-7400	CAPITAL OUTLAY EQUIPMENT	\$210,909.51	\$37,460.00	\$5,000.00	\$0.00	\$18,095.00
10-4200-7404	CAPITAL OUTLAY COMPUTER HARDWARE	\$17,500.00	\$0.00	\$0.00	\$0.00	\$0.00

Kronos software-11,117; Integrity Business- 6978.

10-4200-7800	DONATION TO BRUNSWICK TRANSIT SYSTEM	\$0.00	\$0.00	\$15,000.00	\$2,019.28	\$15,000.00	
10-4200-8500	DEBT SERVICE PRINCIPAL	\$624,550.28	\$21,285.03	\$9,205.00	\$8,590.22	\$6,959.00	Kronos-4450; Pitney Bowes-1010; Integrity-1499
10-4200-8600	DEBT SERVICE INTEREST	\$392.81	\$1,360.17	\$645.00	\$644.98	\$184.00	Pitney Bowes-93; Integrity- 91
10-4200-9200	TRANSFER TO CAPITAL PROJECT	\$37,300.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4200-9500	TRANSFER TO CAPITAL PROJECT-TOWN HALL	\$0.00	\$0.00	\$405,167.00	\$229,039.24	\$747,255.00	Creech & Associates
10-4200-9505	TRANSFER TO CAP PROJECT-MULBERRY	\$0.00	\$0.00	\$697,319.00	\$0.00	\$0.00	
10-4200-9999	BANK CHARGES	\$12.39	\$1,898.26	\$1,525.00	\$2,282.61	\$3,400.00	
Department Administration Total		\$1,807,318.00	\$1,090,206.28	\$2,341,616.00	\$1,046,482.42	\$2,080,563.00	

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							
4300 Planning Departament							
10-4300-0200	SALARY WAGES	\$90,393.46	\$209,673.51	\$265,000.00	\$194,091.66	\$297,320.00	
10-4300-0201	OVERTIME	\$0.00	\$229.90	\$900.00	\$1,530.11	\$1,600.00	
10-4300-0500	FICA	\$7,251.61	\$14,757.79	\$20,350.00	\$14,367.32	\$22,865.00	
10-4300-0600	HEALTH INSURANCE	\$8,472.77	\$21,070.29	\$29,200.00	\$20,637.81	\$28,097.00	
10-4300-0700	STATE RETIREMENT EXP	\$11,248.05	\$26,696.60	\$36,200.00	\$26,672.62	\$42,890.00	
10-4300-0710	401K RETIREMENT EXP	\$4,648.07	\$8,387.62	\$13,300.00	\$9,806.08	\$14,945.00	
10-4300-1000	EDUCATION TRAINING	\$1,229.30	\$1,521.71	\$6,400.00	\$5,969.70	\$3,405.00	
10-4300-1100	TELEPHONE	\$1,080.00	\$1,580.00	\$2,200.00	\$1,260.00	\$2,200.00	
10-4300-1200	OFFICE SUPPLIES	\$1,121.09	\$1,076.52	\$750.00	\$668.53	\$750.00	
10-4300-1700	MAINTENANCE REPAIR VEHICLES	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	
10-4300-1800	ENGINEERING SERVICES	\$2,750.00	\$2,062.50	\$20,000.00	\$3,255.00	\$15,000.00	
10-4300-2100	OFFICE FURNITURE	\$0.00	\$569.99	\$300.00	\$0.00	\$300.00	
10-4300-3120	GAS DIESEL FUEL	\$0.00	\$34.81	\$150.00	\$183.51	\$300.00	
10-4300-3335	EQUIPMENT	\$0.00	\$0.00	\$300.00	\$0.00	\$900.00	
10-4300-5300	DUES SUBSCRIPTIONS	\$1,261.00	\$1,317.78	\$1,000.00	\$1,014.00	\$1,400.00	
10-4300-5400	INSURANCE	\$892.27	\$1,178.71	\$1,415.00	\$1,270.08	\$1,415.00	
10-4300-5403	WORKMAN'S COMPENSATION INSURANCE	\$1,722.73	\$2,071.20	\$3,500.00	\$2,431.53	\$4,105.00	
10-4300-5404	UNEMPLOYMENT INSURANCE	\$0.00	\$82.89	\$318.00	\$0.00	\$318.00	
10-4300-5407	PROFESSIONAL SERVICES	\$54,125.91	\$2,683.82	\$56,605.00	\$58.82	\$40,000.00	
10-4300-5408	COPIER SERVICE LEASE	\$1,962.59	\$430.07	\$1,000.00	\$287.46	\$1,000.00	
10-4300-5410	OFFICE EQUIPMENT	\$1,435.15	\$0.00	\$500.00	\$0.00	\$2,000.00	
10-4300-5411	COMPUTER SOFTWARE SERVICE	\$7,195.00	\$11,545.00	\$16,900.00	\$22,948.63	\$25,000.00	ESRI 3,960;
10-4300-5414	DEMOLITION & ABATEMENT EXPENDITURES	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	
10-4300-7400	CAPITAL OUTLAY EQUIPMENT					\$8,978.00	Integrity Lease
10-4300-8500	PRINCIPAL PAID	\$2,172.21	\$1,751.48	\$1,800.00	\$1,335.87	\$1,928.00	Integrity 1928
10-4300-8600	INTEREST EXPENSE	\$194.87	\$103.12	\$60.00	\$55.08	\$128.00	Integrity 117
Department Planning Departament Total		\$199,156.08	\$308,825.31	\$483,348.00	\$307,843.81	\$522,044.00	

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

Account Description		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						
4400 Events & Community Outreach						
10-4400-0200	SALARY & WAGES	\$99,169.19	\$104,400.00	\$76,576.07	\$123,010.00	
10-4400-0201	OVERTIME	\$13.12	\$0.00	\$130.76	\$210.00	
10-4400-0500	FICA EXPENSE	\$7,126.05	\$7,990.00	\$5,568.82	\$9,430.00	
10-4400-0600	HEALTH INSURANCE	\$16,925.54	\$19,250.00	\$13,545.57	\$18,400.00	
10-4400-0700	STATE RETIREMENT EXPENSE	\$12,659.80	\$14,200.00	\$10,432.09	\$17,685.00	
10-4400-0710	401K RETIREMENT EXPENSE	\$4,925.94	\$5,220.00	\$3,835.33	\$6,165.00	
10-4400-1000	TRAINING/SCHOOLING				\$500.00	Professional development
10-4400-1100	TELEPHONE	\$1,080.00	\$1,080.00	\$810.00	\$1,080.00	
10-4400-1200	OFFICE SUPPLIES	\$826.79	\$500.00	\$52.76	\$500.00	
10-4400-1230	FOOD BEVERAGE	\$302.34	\$600.00	\$0.00	\$300.00	
10-4400-1305	CONCERTS	\$32,819.98	\$33,000.00	\$29,070.24	\$36,300.00	10% + due to bands expense going up every year
10-4400-1310	GIVEAWAYS OR PROMOTIONAL ITEMS	\$6,130.33	\$10,000.00	\$1,761.41	\$8,000.00	decreased by \$2,000.00
10-4400-1315	FARMERS MARKET	\$3,144.87	\$3,600.00	\$3,379.52	\$4,500.00	add local band to EVERY market , helping with numbers
10-4400-1320	HALLOWEEN	\$865.85	\$1,500.00	\$1,495.39	\$3,000.00	add decor every year
10-4400-1325	EASTER	\$259.61	\$500.00	\$949.98	\$500.00	We get reimbursement (County) for eggs. Expense is just banners, etc.
10-4400-1335	SMALL EVENTS	\$781.62	\$1,000.00	\$621.10	\$800.00	decreased by \$200.00, will add Touch A truck in fall
10-4400-1345	CHRISTMAS	\$520.19	\$2,000.00	\$1,774.97	\$3,000.00	using this account for all Christmas events
10-4400-1350	FACILITY DECORATIONS/SUPPLIES	\$291.13	\$500.00	\$0.00	\$500.00	
10-4400-1360	ADVERTISING	\$2,459.15	\$3,000.00	\$800.00	\$3,000.00	will do another add before july summer events
10-4400-1400	TRAVEL				\$500.00	
10-4400-3120	GAS DIESEL FUEL	\$258.61	\$0.00	\$34.94	\$0.00	
10-4400-5300	DUES & SUBSCRIPTIONS	\$8,851.00	\$6,000.00	\$7,854.10	\$9,000.00	renewals/yearly fee- codered, website
10-4400-5400	PROPERTY INSURANCE	\$399.39	\$480.00	\$348.09	\$480.00	
10-4400-5403	WORKERS COMPENSATION INSURANCE	\$1,095.82	\$885.00	\$1,319.07	\$935.00	
10-4400-5404	UNEMPLOYMENT INSURANCE	\$110.52	\$0.00	\$0.00	\$125.00	
10-4400-5407	PROFESSIONAL FEES	\$907.32	\$0.00	\$58.82	\$60.00	
10-4400-7400	CAPITAL OUTLAY	\$30,260.05	\$10,000.00	\$2,005.40	\$10,000.00	
Department Events & Community Outreach Total		\$232,184.21	\$225,705.00	\$162,424.43	\$257,980.00	