# SHANSBORG STATE OF THE SHED ST

### **Board of Commissioners Agenda**

#### Town of Swansboro

Tuesday, June 10, 2025

Revised 6/10/2025

#### **Board Members**

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

I. Call to Order/Opening Prayer/Pledge

#### II. Public Comment

Citizens have an opportunity to address the Board for no more than three minutes per speaker regarding items <u>listed</u> on the agenda. There is a second opportunity at the end of the agenda for the public to address the Board on items <u>not listed</u> on the agenda.

#### III. Adoption of Agenda and Consent Items

The Town Clerk respectfully submits to the Board, the Regular Agenda and the below consent items, which are considered to be of general agreement and little or no controversy. These items may be voted on as a single group without Board discussion "or" if so desired, the Board may request to remove any item(s) from the consent agenda and placed for consideration separately.

#### **III. Consent Items:**

- a. Budget Ordinance Amendment #2025-11
- b. Audit Contract with Gregory T. Redman, CPA (July 1, 2024 thru June 30,2025) Revised 6/10/2025

#### IV. Appointments/Recognitions/Presentations

#### V. Public Hearing

a. Extra Territorial Jurisdiction Expansion/Re-zoning Request for 106 Belgrade Swansboro Road Presenter: Rebecca Brehmer, CFM, CZO – Town Planner

JOED, on behalf of property owner Linda Odum, has submitted an extra territorial jurisdiction (ETJ) expansion request in conjunction with a rezoning request. The property is currently zoned RA (through Onslow County zoning) and is requesting to be rezoned to B-1 (Highway Business) along the front of the property and MI (Light Industrial) along the rear (through Town of Swansboro zoning). The property is further identified as tax parcel ID 1313-3 and the total acreage requested is +/- 15.797 acres.

#### Recommended Action:

- 1. Hold a public hearing;
- 2. Motion to approve or deny Ordinance 2025-05 for extra territorial jurisdiction expansion and re-zoning request from RA (Rural/Agricultural) to B-1 (Highway Business) along the front of parcel and MI (Light Industrial) to the back of the parcel for 106 Belgrade Swansboro Road.

#### <u>b.</u> Re-zoning Request/1476 W. Corbett Avenue Presenter: Rebecca Brehmer, CFM, CZO – Town Planner

JOED, on behalf of property owner John Howell, has submitted a rezoning request for 1476 W. Corbett Avenue from RA (Rural/Agricultural) to B-1 (Highway Business) in the front of the property to MI (Light Industrial) in the rear of the property. The property is further identified as tax parcel ID 1312-114 and the total acreage requested for rezoning is +/- 30.880 acres.

#### Recommended Action:

- 1. Hold a public hearing;
- 2. Motion to approve or deny Ordinance 2025-06 to rezone 1476 W. Corbett Avenue from RA (Rural/Agricultural) to B-1 (Highway Business) along the front of the parcel and MI (Light Industrial) along the back of the parcel.
- c. FY 2025/2026 Budget Ordinance, Tax Rate, Stormwater Ordinance (revised 6/10/2025), Fee Schedule, and Salary Schedules

Presenter: Jon Barlow - Town Manager/Sonia Johnson - Finance Director

The FY 2025/2026 Annual Budget is presented following discussions at several work sessions with the Board of Commissioners. The budget was prepared in accordance with N.C.G.S. Chapter 159, the North Carolina Local Government Budget and Fiscal Control Act. As required, all funds within the budget are balanced, and all revenues and expenditures are identified for FY 2025/2026.

#### Recommended Action:

- 1. Hold a public hearing;
- 2. Motion to adopt FY 2025/2026 Budget Ordinance, Tax Rate (\$0.35/\$100), Stormwater Ordinance Fee Schedule, and Salary Schedules

#### VI. Business Non-Consent

#### a. Future Agenda Topics

#### Presenter: Alissa Fender - Town Clerk

Future agenda items are shared for visibility and comment. In addition, an opportunity is provided for the Board to introduce items of interest and subsequent direction for placement on future agendas.

Recommended Action: Discuss and provide any guidance.

#### VII. Items Moved from Consent

#### VIII. Public Comment

Citizens have an opportunity to address the Board for no more than five minutes regarding items <u>not listed</u> on the Agenda.

#### IX. Manager's Comments

#### X. Board Comments

#### XI. Closed Session

a. Recommended Action: Motion to enter closed session pursuant to NCGS 143-318.11 (a) (3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged; and (5) to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease.

#### XII. Adjournment

Item III - a.



# **Board of Commissioners Meeting Agenda Item Submittal**

Item To Be Considered: **Budget Ordinance Amendment #2025-11** 

Board Meeting Date: June 10, 2025

Prepared By: Sonia Johnson – Finance Director

**Overview:** A Budget Ordinance Amendment is requested for multiple departments.

1. Fire Department: The Fire Department hosted a weekend training at 1071 West Corbett and 1481 West Corbett Avenue. The event included student registration and sponsorships to reduce any costs associated with the event. The amount collected was \$5,700.

Source of Funds: Miscellaneous Income-\$3,700/Donations-Fire-\$2,000

**2. Fire Department:** Allocate additional funds of \$25,117 for the payout of accrued leave due to staff resignations.

Source of Funds: Appropriated Fund Balance

**3. Fire Department:** Between July 1, 2024, and June 1, 2025, personnel were recalled to backfill staffing shortages on 14 occasions due to prolonged incidents, ensuring adequate coverage for our district. Additionally, the Fire Chief authorized upstaffing in response to two weather-related events—Tropical Storm Debby and Snowstorm Enzo.

The combined impact of these emergent situations resulted in 392.75 hours of additional staffing. These hours represent extenuating circumstances that could not have been anticipated during the budget planning process. Requesting \$10,350 for its intended purpose.

Source of Funds: Appropriated Fund Balance

- **4. Fire Department:** To date, staff have responded to and submitted 72 Wreck Claims for cost-recovery billing. Below is the breakdown of what was filed versus collected.
  - ➤ Claims Filed 72 Totaling \$49,417.5
  - Claims Pending 15 Totaling \$11,439.25
  - Claims Settled 57 Totaling \$37,978.25

Claims Collected 12: Totaling \$8,110.00

Claim Money Received by Swansboro After Collection by FRUSA: \$6,325.80

Requesting \$2,386.25 be allocated to Supplies and \$3,939.55 to Uniforms.

Source of Funds: Cost Recovery Fees

<b>Action:</b>				

**5. Non-Departmental:** Funds were collected for payment in lieu of sidewalks and need to be transferred to the Capital Reserve Fund. Requesting \$10,600 to be transferred to the Capital Reserve Fund.

Source of Funds: Sidewalk Development Fee

**6. Parks & Recreation:** The Swansboro Tourism Development Authority has awarded the Parks & Recreation Department \$3,000 in support of the PirateFest event.

Source of Funds: Grants-Swansboro TDA

Background Attachment(s): Budget Ordinance Amendment #2025-11

Recommended Action: Motion to approve Budget Ordinance Amendment #2025 -11

#### ORDINANCE AMENDING THE ANNUAL BUDGET FOR FY 24/25

#### **BUDGET ORDINANCE AMENDMENT #2025-11**

**BE IT ORDAINED** by the Board of Commissioners of the Town of Swansboro that the following amendment be made to the annual budget ordinance for fiscal year ending June 30, 2025:

<u>Section 1.</u> To amend the General Fund budget, the following changes are to be made:

Alissa Fender, Town Clerk

ection 1. To amend the General Fund budget, the following chan	
<u>Appropriations</u>	<u>Increase</u>
Fire	\$47,492.80
Non-Departmental	\$10,600
Parks & Recreation	\$3,000
Revenues	<u>Increase</u>
Appropriated Fund Balance-General Fund	\$35,467
Grants-Swansboro TDA	\$3,000
Sidewalk in Lieu	\$10,600
Miscellaneous Income	\$3,700
Donations-Fire	\$2,000
Cost Recovery	\$6,325.80
<u>Appropriations</u>	Increase
Appropriations Sidewalks	<u>Increase</u> \$10,600
Appropriations Sidewalks Revenues	Increase \$10,600
Appropriations Sidewalks	<u>Increase</u> \$10,600
Appropriations Sidewalks  Revenues Transfer from General Fund  ction 3. Copies of this budget amendment shall be furnished to the state of the state	Increase \$10,600  Increase \$10,600
Sidewalks  Revenues	Increase \$10,600  Increase \$10,600  he Town Clerk, the Budget

Item III - b.



# **Board of Commissioners Meeting Agenda Item Submittal**

Revised 6/10/2025

Item To Be Considered: Audit Contra	act with Gregory T. Redman	n, CPA (July 1,	, 2024 thru June
30,2025)			

Board Meeting Date: June 10, 2025

Prepared By: Sonia Johnson – Finance Director

**Overview:** The Town is required to have an annual audit performed. This is a proposed contract for services with Gregory T. Redman to prepare the Town's financial statements and perform the audit for FY 24/25. The proposed fee to audit this fiscal year ended June 30, 2025. is \$18,500. (Annual Audit-\$15,500 /Single Audit-\$3,000)

**Background Attachment(s):** Audit Contract with Gregory T. Redman, CPA for the period July 1, 2024 thru June 30, 2025

**Recommended Action:** Motion to approve the Audit Contract with Gregory T. Redman, CPA for the period July 1, 2024 thru June 30, 2025

Action:		

#### LGC-205

#### **CONTRACT TO AUDIT ACCOUNTS**

Item III - b.

The	Governing Board	
	Board of Directors	
of	Primary Government Unit	1
	Town of Swansboro, North Carolina	
and	Discretely Presented Component Unit (DPCU) (if applicable)	Ī
	N/A	
	Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)	
and	Auditor Name	7

Auditor Name
Gregory T. Redman, CPA
Auditor Address
410 Dowd Street, Tarboro, NC 27886

Hereinafter referred to as Auditor

for Fiscal Year Ending Date Audit Will Be Submitted to LGC 06/30/25 10/31/25

Must be within six months of FYE

#### hereby agree as follows:

- 1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the! Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall besubjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall!be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate!DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic!financial statements shall include budgetary comparison information in a budgetary comparison statement,!rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
- At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

- 3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 §600.42.
- 4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
- 5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

- 6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
- 7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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- 8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
- 9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. the invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
- 10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
- 11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
- 12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
- 13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

#### LGC-205

#### **CONTRACT TO AUDIT ACCOUNTS**



- 14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
- 15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
- 16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
- 17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
- 18. Special provisions should be limited. Please list any special provisions in an attachment.
- 19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
- 20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
- 21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
- 22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

#### LGC-205 CONTRACT TO AUDIT ACCOUNTS



- 23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
- 24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
- 25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
- 26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
- 27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

- 28. Applicable to audits with fiscal year ends of June 30, 2021 and later. The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:
  - a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
  - b) the status of the prior year audit findings;
  - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
  - d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.
- 29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

#### LGC-205 CONTRACT TO AUDIT ACCOUNTS



- 30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).
- 31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit
- 32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.
- 33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

Item III - b.

#### **FEES FOR AUDIT SERVICES**

1. For all non-attest services, the Auc Code of Conduct (as applicable) and this contract for specific requirements presented to the LGC without this info	I <i>Government Auditin</i> gs. The following inform	g <i>Standards,2018 Re</i> nation must be provi	evision. Refer to Item 27 of
Financial statements were prepared by		Governmental Unit	☐Third Party
If applicable: Individual at Governme experience (SKE) necessary to over results of these services:	•		
Name:	Title and Unit / Compa	ny: Email A	Address:
OR Not Applicable (Identification of SKE	E Individual on the LGC-20	5 Contract is not applicat	ole for

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

GAAS-only audits or audits with FYEs prior to June 30, 2020.)

- 3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.
- 4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Town of Swansboro, North Carolina		
Audit Fee (financial and compliance if applicable)	<b>\$</b> 15,500.00		
Fee per Major Program (if not included above)	\$3,000.00		
Additional Fees Not Ir	ncluded Above (if applicable):		
Financial Statement Preparation (incl. notes and RSI)	\$		
All Other Non-Attest Services	\$		
TOTAL AMOUNT NOT TO EXCEED	<b>\$</b> 18500		
Discretely Presented Component Unit	N/A		
Audit Fee (financial and compliance if applicable)	\$		
Fee per Major Program (if not included above)	\$		
Additional Fees Not Included Above (if applicable):			
Financial Statement Preparation (incl. notes and RSI)	\$		
All Other Non-Attest Services	\$		
TOTAL AMOUNT NOT TO EXCEED	\$		



#### **SIGNATURE PAGE**

#### **AUDIT FIRM**

Audit Firm*	
Gregory T. Redman, CPA	
Authorized Firm Representative (typed or printed)*	Signature*
Gregory T. Redman	Dregoy T. Redman
Date*	Email Address*
3/3/25	greg@redman-cpa.com

#### **GOVERNMENTAL UNIT**

Governmental Unit* Town of Swansboro, North Carolina	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

#### **GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	\$ 18500
Primary Governmental Unit Finance Officer* (typed or printed	Signature*
Date of Pre-Audit Certificate*	Email Address*



## SIGNATURE PAGE – DPCU (complete only if applicable)

#### **DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*
Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

#### **DPCU - PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT



Member North Carolina Association of Certified Public Accountants Member American Institute of Certified Public Accountants

March 3, 2025

Town of Swansboro 601 W. Corbett Avenue Swansboro, NC 28584

I am pleased to confirm my understanding of the services I am to provide the Town of Swansboro, North Carolina for the year ended June 30, 2025.

#### **Audit Scope and Objectives**

I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Town of Swansboro, North Carolina as of and for the period ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Swansboro, North Carolina's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the Town of Swansboro, North Carolina's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1. Management's Discussion and Analysis
- 2. Schedule of the Proportionate Share of the Net Pension Liability Local Government Employees' Retirement Systems
- 3. Schedule of Contributions Local Government Employees' Retirement System
- 4. Schedule of Changes in Total OPEB Liability
- 5. Schedule of Changes in Total Pension Liability

I have also been engaged to report on supplementary information other than RSI that accompanies own of Swansboro, North Carolina's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and I will provide an opinion on it in relation to the financial statements as a whole:

- 1. Combining and Individual Non-major Fund Financial Statements and Schedules
- 2. Schedule of Ad Valorem Taxes Receivable
- 3. Analysis of Current Tax Levy Town-wide Levy

The objectives of my audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes my opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

#### Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Town of Swansboro, North Carolina and other procedures I consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditors is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditors.

I will also conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions.

I will also request written representations from your attorneys as part of the engagement.

I have identified the following significant risk(s) of material misstatement as part of my audit planning: Management Override of Controls, Improper Revenue Recognition, Segregation of Duties, and preparation of Financial Statements.

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers. My audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

I will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinion. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control

issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the Town of Swansboro, North Carolina's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

#### **Other Services**

I will also assist in preparing the financial statements and related notes of the Town of Swansboro, North Carolina in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### Responsibilities of Management for the Financial Statements

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that I may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and Government Auditing Standards.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that I report.

You are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

I understand that your employees will prepare all cash, accounts receivable, or other confirmations I request and will locate any documents selected by us for testing.

I will provide copies of my reports to the Town Council however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gregory T. Redman, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to [Name of Regulator] or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gregory T. Redman, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Gregory T. Redman, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. I expect to begin my audit on approximately August 1, 2025 and to issue my reports no later than December 31, 2025.

My fee for these services will be at my standard hourly rates, as per item 3 under the Fees and Audit Services section of the attached Contract to Audit Accounts. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

#### Reporting

I will issue a written report upon completion of my audit of the Town of Swansboro, North Carolina's financial statements. My report will be addressed to the Board of Commissioners of the Town of Swansboro, North Carolina. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for us to modify my opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinion is other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during my audit I become aware that the Town of Swansboro, North Carolina is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

I appreciate the opportunity to be of service to the Town of Swansboro, North Carolina and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let us know. If you agree with the terms of my engagement described in this letter, please sign the attached copy and return it to us.

Very truly	y you	rs,			
They	ny .	T.	Nedo	nas,	CAA
Gregory 7	Γ. Red	dman,	CPA		

#### **RESPONSE:**

This letter correctly sets forth the understanding of the Town of Swansboro, North Carolina.

By:		
Title:		
Date:		

Item V - a.



# **Board of Commissioners Meeting Agenda Item Submittal**

Item To Be Considered: Extra Territorial Jurisdiction Expansion/Re-zoning Request for 106

Belgrade Swansboro Road

Board Meeting Date: June 10, 2025

Prepared By: Rebecca Brehmer, CFM, CZO- Town Planner

**Overview:** JOED, on behalf of property owner Linda Odum, has submitted an extra territorial jurisdiction (ETJ) expansion request in conjunction with a rezoning request. The property is currently zoned RA (through Onslow County zoning) and is requesting to be rezoned to B-1 (Highway Business) along the front of the property and MI (Light Industrial) along the rear (through Town of Swansboro zoning). The property is further identified as tax parcel ID 1313-3 and the total acreage requested is +/- 15.797 acres.

JOED is in the planning stages with the property owner and town for the development of a light industrial park and currently the land is not zoned for this use. It is important to note that the parcels will eventually be subdivided to reflect these different zoning designations. This request before the board is different than most in that it is not currently in Swansboro's jurisdiction and holds no designation in our CAMA Future Land Use Plan. The property directly adjacent to 106 Belgrade Swansboro Road is Rual Agriculture and is designated as Employment/Light Industrial in our future land use plan. The Planning Board did recommend this request for approval to the board at their regular meeting on May 6th subject to the express condition that the board takes action to expand the ETJ of the Town to include the subject property.

#### **Background Attachment(s):**

- **1.** Application
- 2. NCGS 160D-202 Municipal extraterritorial jurisdiction
- 3. Zoning Map
- 4. CAMA Future Land Use Map
- **5.** Survey
- **6.** Ordinance 2025-O5

#### **Recommended Action:**

- 1. Hold a public hearing
- **2.** Motion to approve or deny Ordinance 2025-O5 for extra territorial jurisdiction expansion and rezoning request from RA (Rural/Agricultural) to B-1 (Highway Business) along the front of parcel and MI (Light Industrial) to the back of the parcel for 106 Belgrade Swansboro Road.

Action:		

#### **Town of Swansboro**

601 W. Corbett Avenue Swansboro, NC 28584 Phone (910) 326-4428 - Fax (910) 326-3101

### **APPLICATION FOR ZONING & ORDINANCE AMENDMENTS**

Check the Appropriate Blank		Application	n No		
Add a Use to a Zoning District			Code of Ordinances		
Remove a Use from a Zoning	District	Amend Unified Development Ordinance			
Create a New Zoning District	102 H 2 1 1	Zoning	District Designation Change		
Future Land Use Map Amendr			1,1.5		
A complete application must be re			day prior to the month of review.		
Property Owner Name Linda	Odum BY J	OED Phone	g #910-325-1204		
Address of Zoning Request106					
Mailing Address10	6 Belgrade Swansbo	ro Rd, Swansboro,	NC 28584		
Zoning Amendments Attach a copy of the legal descript zoning change (i.e. metes and bour are received.	ion of the property ds). The application	(including address on will not be sche	s if assigned) that is requested for a eduled for review until these items		
Provide a list names and mailing ad The application will not be schedu	dress of adjacent p lled for review unt	roperty owner on t il these items are	the reverse side of this application. received.		
Present Zoning	RA	Desired Zoning	MI & B-1		
Probable Use of Property	Light Industrial	Park			
Reason for Zoning Change Request	TO BUILD	PROJECT	Coffee.		
Ordinance Amendments  Code Section to be amended		4 13-			
Print clearly the code section words	age to be amended	7 m 1 m 2 m 5	a troutes.		
Print clearly the code section words					
	enal la company		est g		
Reason for requested amendment _					
0 -10	A ,		17 0705		
Signature Sinda Joan (	Idem	Date <u>04-</u>	17-2025		
Future Land Use Map Amendment Present Future Land Use Category _ Use of Property		uture Land Use Ca	ategory		
Reason for Future Land Use Map Charles Town Hall Use Only (CT) Construction Fee Paid A Date Received Land Recommendation from Planning & Z Public Hearing Run Dates Company Effective Date of Change	XPANSION	heduled for Planni	ng requesting the zoning Board review 5/6/25 cupp no vou earing Sune 10, 2025		

of.

BOOK 612 rage 227

NORTH CAROLINA ONSLOW COUNTY

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#### CORRECTION DEED

This deed made and entered into this 14th day of October,

1981, by and between Ida Odum, party of the first part; and

Ralph C. Odum and wife, Dorothy Odum, parties of the second

(Single formerly wife of Ralph C. Odum)

part: all of Onslow County, North Carolina:

#### WITNESSETH:

That whereas, said party of the first part heretofore executed to parties of the second part a certain deed dated the 28th day of February, 1953, and recorded in Book 241 on Page 125 in the Register of Deeds of Onslow County; and whereas, by mutual mistake said deed contained an error in that the description of the Deed property did not close; and whereas it was intended that said description of property should close; and whereas, J. L. Odum has died; and whereas Ida Odum became owner of said property because said property was held by the entirety; and whereas said parties of the second part have requested said party of the first part to correct said error and said party of the first part has agreed so to do; and whereas, the correct description intended to be inserted in said former deed is that hereinafter set out;

New, therefore, said party of the first part, for the purpose of correcting said error and in consideration of the sum of Ten (\$10.00) Dollars, to her in hand paid, has bargained and sold and by these presents does bargain, sell, and convey unto said parties of the second part and their heirs and assigns a certain tract of parcel of land lying and being in Onslow County, North Carolina, in Swansboro Township and in the City of Swansboro, and more particularly described as follows:

Commencing at a point where the centerline of the Westbound lane of NC Highway 24 intersects the centerline of the pavement of NCSR 1434 (Belgrade-Swansboro Road); and running thence along

MAMILTON & SANDLIN ATTOMITS AT LAW

37/7

#### **Project Coffee:**

### 106 Belgrade Swansboro Rd. (Odum Parcel)

### Adjacent properties:

Owner Address

Physical Address

McClanahan Montana L & Crystal L Burns Belgrade Swansboro Rd.

304 Naples Ct.

Swansboro, NC. 28584

Chesapeake, VA. 23322

Page Shirley G & Shirley Burgess

Trustees

5417 Highway 24

Newport, NC. 28570-5545

Swansboro Loop Rd. Swansboro, NC. 28584

HOWELL JOHN F JR

156 HOWELL RD

HUBERT, NC 28539-3910

1476 W CORBETT AVE

Swansboro, NC. 28584-8466

#### BOOK 612 PAGE 228

the centerline of NCSR 1434 the following courses and distances: North 18 degrees 36 minutes 00 seconds East 119.00 feet; North 04 degrees 36 minutes 00 seconds East 100.00 feet; North 10 degrees 47 minutes 00 seconds West 100.00 feet; North 26 degrees 23 minutes 00 seconds West 100.00 feet; North 31 degrees 16 minutes 00 seconds East 100.00 feet to a point (said point being located South 31 degrees 16 minutes 00 seconds East 3.67 feet from a point where the centerline of NCSR 1434 intersects the centerline of a 24 inch culvert); thence North 54 degrees 44 minutes 35 seconds East 30.00 feet to an Iron stake located where the Eastern right of way of NCSR 1434 intersects the centerline of a ditch, Carl S. Ward's Estates Southwest corner, THE TRUE POINT OF BEGINNING; thence from the described beginning and along the said Ward line North 54 degrees 44 minutes 35 seconds East 1816.78 feet to a concrete monument located in a ditch; thence continuing along the said ditch North 54 degrees .44 minutes 35 seconds East 19.50 feet to an iron stake located in the centerline of Hawk Nest Branch; thence along the run of Hawk Nest Branch; the following courses and distances: South 61 degrees 24 minutes 00 seconds East 92.50 feet, South 66 degrees 24 minutes .00 seconds East 72.00 feet to an iron stake located where another small branch intersects the said Hawk Nest Branch; thence up the run of the said branch and/or ditch the following courses and distances: South 39 degrees 09 minutes 30 seconds West 55,20 feet, South 16 degrees 57 minutes 30 seconds West 49.07 feet, South 85 degrees 05 minutes 30 seconds West 69.33 feet, South 46 degrees 47 minutes 30 seconds West 153.72 feet, South 33 degrees 27 minutes 30 seconds West 128.22 feet, South 03 degrees 49 minutes 30 seconds West 195.90 feet, South 20 degrees 34 minutes 00 seconds West 107.46 feet, South 24 degrees 09 minutes 00 seconds West 93.95 feet, South 45 degrees 25 minutes 00 seconds West 227.18 feet, South 53 degrees 40 minutes 30 seconds West 170.71 feet, South 55 degrees 12 minutes 30 seconds West 818.54 feet to an iron stake located in the old right of way of NCSR 1434; thence along the said old right of way North 32 degrees 10 minutes 47 reconds West 165.02 feet to a D.O.T. concrete monutment; thence along the existing right of way of NCSR 1434 North 32 degrees 10 minutes 40 seconds West 316.28 feet to the point of beginning. Containing 16.85 acres. The courses contained herein are correct in angular relationship and are reference to Magnetic North 1981.

To have and to hold said lands, together with all privileges and appurtenances thereunto belonging to them the said parties of the second part and their heirs and assigns in fee simple forever.

And said party of the first part covenants that she is. seized of said land in fee and have the right to convey the same in fee simple; that the same are free and clear of all incumbrances and that they will warrant and defend the title herein conveyed against the lawful claims of all persons whomsoever.

In testimony whereof, said parties of the first have hereunto set their hands and seals the day and year first above written.

Ida Odum

MARKET & HOTELSANS ATTORNEYS AT LAW MOKSONVILLE, N. C.

Notional Lot Layout. Lots 1-4 Commercial; Lots 5-7 Light Industrial **Project Coffee** 



Parcels (Howell and Odum) and Proposed Zoning Designations **Project Coffee** 



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#### § 160D-202. Municipal extraterritorial jurisdiction.

- (a) Geographic Scope. Any city may exercise the powers granted to cities under this Chapter within a defined area extending not more than one mile beyond its contiguous corporate limits. In addition, a city of 10,000 or more population but less than 25,000 may exercise these powers over an area extending not more than two miles beyond its limits and a city of 25,000 or more population may exercise these powers over an area extending not more than three miles beyond its limits. In determining the population of a city for the purposes of this Chapter, the city council and the board of county commissioners may use the most recent annual estimate of population as certified by the Secretary of the North Carolina Department of Administration. Pursuant to G.S. 160A-58.4, extraterritorial municipal planning and development regulation may be extended only from the primary corporate boundary of a city and not from the boundary of satellite areas of the city.
- (b) Authority in the Extraterritorial Area. A city may not exercise any power conferred by this Chapter in its extraterritorial jurisdiction that it is not exercising within its corporate limits. A city may exercise in its extraterritorial area all powers conferred by this Chapter that it is exercising within its corporate limits. If a city fails to extend a particular type of development regulation to the extraterritorial area, the county may elect to exercise that particular type of regulation in the extraterritorial area.
- (c) County Approval of City Jurisdiction. Notwithstanding subsection (a) of this section, no city may extend its extraterritorial powers into any area for which the county has adopted and is enforcing county zoning and subdivision regulations. However, the city may do so where the county is not exercising both of these powers, or when the city and the county have agreed upon the area within which each will exercise the powers conferred by this Chapter. No city may extend its extraterritorial powers beyond one mile from its corporate limits without the approval of the board or boards of county commissioners with jurisdiction over the area.
- (d) Notice of Proposed Jurisdiction Change. Any municipality proposing to exercise extraterritorial jurisdiction under this Chapter shall notify the owners of all parcels of land proposed for addition to the area of extraterritorial jurisdiction, as shown on the county tax records. The notice shall be sent by first-class mail to the last addresses listed for affected property owners in the county tax records. The notice shall inform the landowner of the effect of the extension of extraterritorial jurisdiction, of the landowner's right to participate in a legislative hearing prior to adoption of any ordinance extending the area of extraterritorial jurisdiction, as provided in G.S. 160D-601, and of the right of all residents of the area to apply to the board of county commissioners to serve as a representative on the planning board and the board of adjustment, as provided in G.S. 160D-303. The notice shall be mailed at least 30 days prior to the date of the hearing. The person or persons mailing the notices shall certify to the city council that the notices were sent by first-class mail, and the certificate shall be deemed conclusive in the absence of fraud.
- (e) Boundaries. Any council exercising extraterritorial jurisdiction under this Chapter shall adopt an ordinance specifying the areas to be included based upon existing or projected urban development and areas of critical concern to the city, as evidenced by officially adopted plans for its development. A single jurisdictional boundary shall be applicable for all powers conferred in this Chapter. Boundaries shall be defined, to the extent feasible, in terms of geographical features identifiable on the ground. Boundaries may follow parcel ownership boundaries. A council may, in its discretion, exclude from its extraterritorial jurisdiction areas lying in another county, areas separated from the city by barriers to urban growth, or areas whose projected development will have minimal impact on the city. The boundaries specified in the ordinance shall at all times be drawn on a map, set forth in a written description, or shown by a combination of these techniques. This delineation shall be maintained in the manner provided in

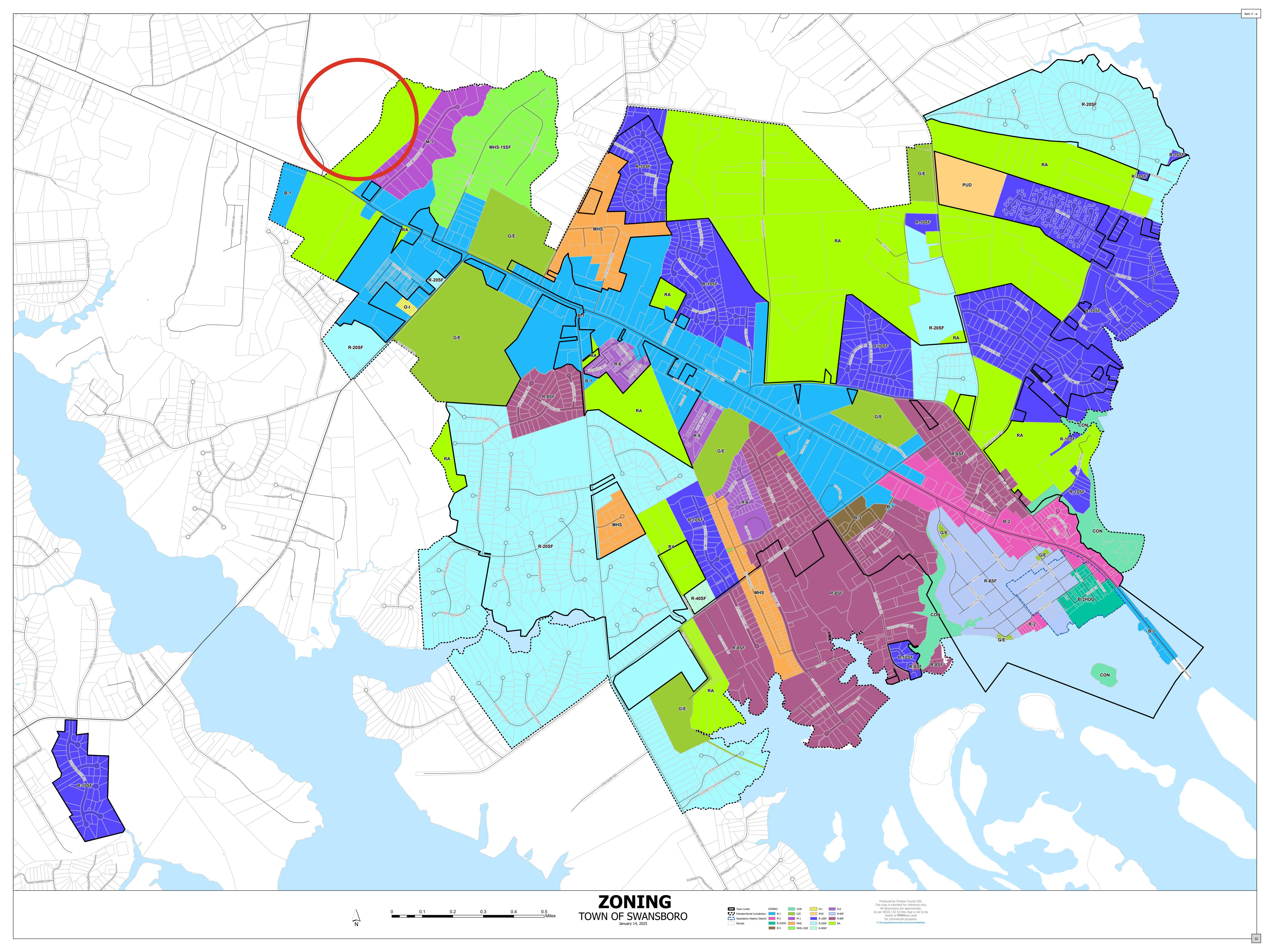
G.S. 160D-202

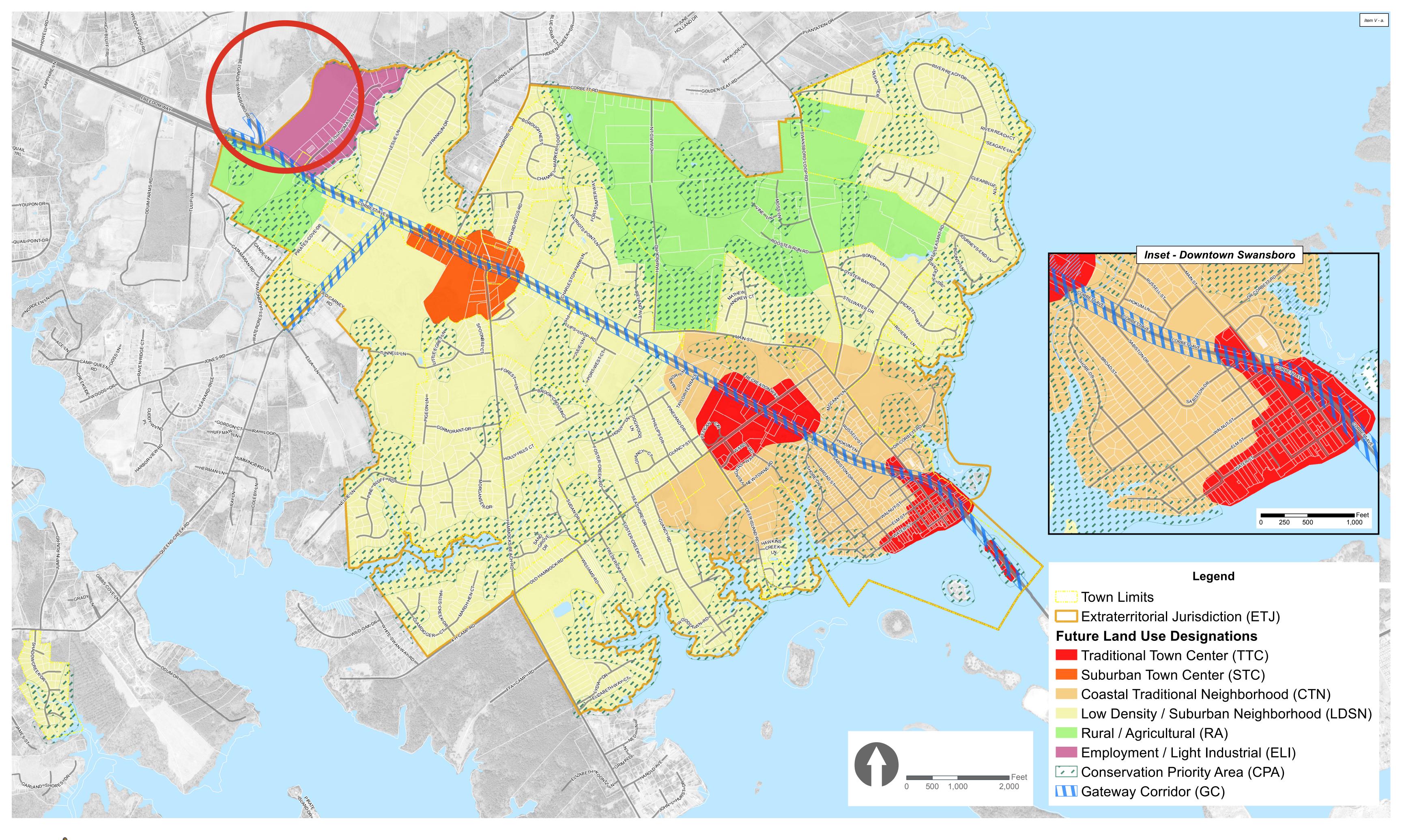
G.S. 160A-22 for the delineation of the corporate limits and shall be recorded in the office of the register of deeds of each county in which any portion of the area lies.

Where the extraterritorial jurisdiction of two or more cities overlaps, the jurisdictional boundary between them shall be a line connecting the midway points of the overlapping area unless the city councils agree to another boundary line within the overlapping area based upon existing or projected patterns of development.

- (f) County Authority Within City Jurisdiction. The county may, on request of the city council, exercise any or all of these powers in any or all areas lying within the city's corporate limits or within the city's specified area of extraterritorial jurisdiction.
- (g) Transfer of Jurisdiction. When a city annexes, or a new city is incorporated in, or a city extends its jurisdiction to include, an area that is currently being regulated by the county, the county development regulations and powers of enforcement shall remain in effect until (i) the city has adopted such development regulations or (ii) a period of 60 days has elapsed following the annexation, extension, or incorporation, whichever is sooner. Prior to the transfer of jurisdiction, the city may hold hearings and take any other measures consistent with G.S. 160D-204 that may be required in order to adopt and apply its development regulations for the area at the same time it assumes jurisdiction.
- (h) Relinquishment of Jurisdiction. When a city relinquishes jurisdiction over an area that it is regulating under this Chapter to a county, the city development regulations and powers of enforcement shall remain in effect until (i) the county has adopted such development regulation or (ii) a period of 60 days has elapsed following the action by which the city relinquished jurisdiction, whichever is sooner. Prior to the transfer of jurisdiction, the county may hold hearings and take other measures consistent with G.S. 160D-204 that may be required in order to adopt and apply its development regulations for the area at the same time it assumes jurisdiction.
- (i) Process for Local Government Approval. When a local government is granted powers by this section subject to the request, approval, or agreement of another local government, the request, approval, or agreement shall be evidenced by a formally adopted resolution of the governing board of the local government. Any such request, approval, or agreement can be rescinded upon two years' written notice to the other governing boards concerned by repealing the resolution. The resolution may be modified at any time by mutual agreement of the governing boards concerned.
- (j) Local Acts. Nothing in this section shall repeal, modify, or amend any local act that defines the boundaries of a city's extraterritorial jurisdiction by metes and bounds or courses and distances.
- (k) Effect on Vested Rights. Whenever a city or county, pursuant to this section, acquires jurisdiction over a territory that theretofore has been subject to the jurisdiction of another local government, any person who has acquired vested rights in the surrendering jurisdiction may exercise those rights as if no change of jurisdiction had occurred. The city or county acquiring jurisdiction may take any action regarding such a development approval, certificate, or other evidence of compliance that could have been taken by the local government surrendering jurisdiction pursuant to its development regulations. Except as provided in this subsection, any building, structure, or other land use in a territory over which a city or county has acquired jurisdiction is subject to the development regulations of the city or county. (2019-111, s. 2.4; 2020-3, s. 4.33(a); 2020-25, s. 51(a), (b), (d).)

G.S. 160D-202





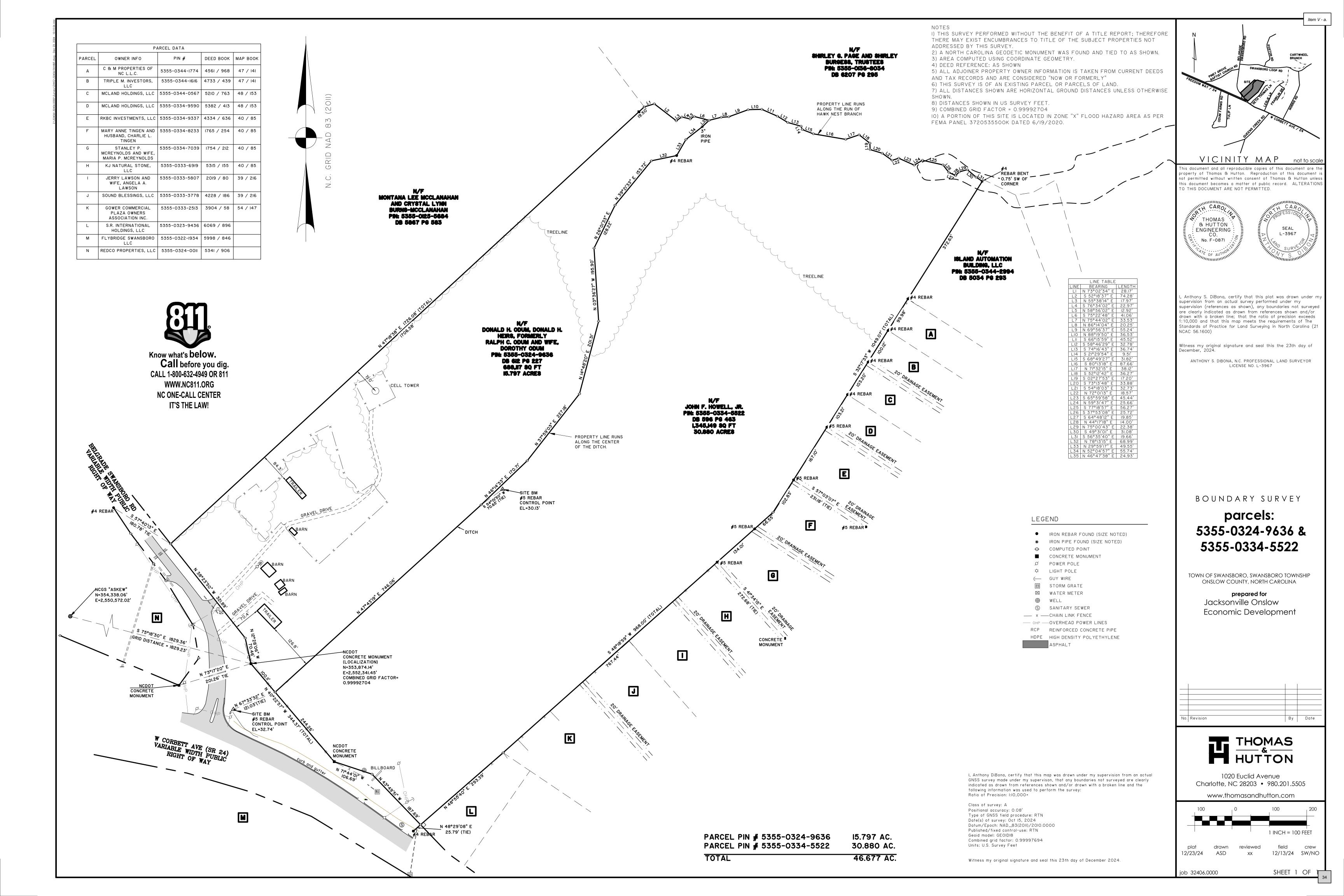




- Future Land Use Map -

Adopted: January 22, 2019





#### **ORDINANCE 2025-05**

WHEREAS North Carolina General Statute 160D-605 and 160D-701 requires that zoning regulations shall be made in accordance with a Comprehensive Plan; and

WHEREAS NCGS 160D-604 also states that when adopting or rejecting any zoning amendment, the governing board shall approve a statement describing whether its action is consistent with an adopted Comprehensive Plan and any other officially adopted plan that is applicable, and briefly explain why the board considers the action taken to be reasonable and in the public interest; and

WHEREAS the Board of Commissioners finds that the proposed extra territorial jurisdiction (ETJ) expansion and re-zoning of tax parcel ID 1313-3 located at 106 Belgrade Swansboro Rd, is reasonable and in the public interest because the conversion of approximately 15.797 acres from Onslow County's zoning jurisdiction to the Town of Swansboro's extra territorial jurisdiction (ETJ) and rezoning the parcel to B-1(Highway Business) along the front of the property and MI (Light Industrial) along the back of the property would be consistent with the Comprehensive Plan, specifically the Land Use Plan, and the area around this property is identified as appropriate for business and industrial land use.

NOW BE IT ORDAINED by the Town of Swansboro Board of Commissioners that the Town City Limits map and Town Zoning Map be amended by converting tax parcel ID 1313-3 from Onslow County's zoning jurisdiction to Town of Swansboro's extra territorial jurisdiction (ETJ) and rezone the parcel to B-1(Highway Business) along the front of the property and MI (Light Industrial) along the back of the property.

This Ordinance shall be effective upon adoption.	
Adopted by the Board of Commissioners in regular s	session, June 10, 2025.
Attest:	William Justice, Mayor
Alissa Fender, Town Clerk	

Item V - b.



# **Board of Commissioners Meeting Agenda Item Submittal**

Item To Be Considered: Re-zoning Request/1476 W. Corbett Avenue

Board Meeting Date: June 10, 2025

Prepared By: Rebecca Brehmer, CFM, CZO – Town Planner

**Overview:** JOED, on behalf of property owner John Howell, has submitted a rezoning request for 1476 W. Corbett Avenue from RA (Rural/Agricultural) to B-1 (Highway Business) in the front of the property to MI (Light Industrial) in the rear of the property. The property is further identified as tax parcel ID 1312-114 and the total acreage requested for rezoning is +/- 30.880 acres.

JOED is in the planning stages with the property owner and town for the development of a light industrial park and currently the land is not zoned for this use. It is important to note that the parcels will eventually be subdivided to reflect these different zoning designations. This request appears to be consistent with the CAMA Land Use Plan. The Future Land Use Map designates this property as Employment/Light Industrial (ELI) which is consistent with the rezoning request for MI (Light Industrial). The Planning Board did recommend this request for approval to the board at their regular May 6th meeting.

#### **Background Attachment(s):**

- **1.** Application
- 2. Zoning Map
- 3. CAMA Future Land Use Map
- 4. Survey
- **5.** Comprehensive Plan Consistency Statement
- **6.** Ordinance 2025-O6

#### **Recommended Action:**

- 1. Hold a public hearing
- **2.** Motion to approve or deny Ordinance 2025-O6 to rezone 1476 W. Corbett Avenue from RA (Rural/Agricultural) to B-1 (Highway Business) along the front of the parcel and MI (Light Industrial) along the back of the parcel.

<b>Action:</b>		_
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## Town of Swansboro

601 W. Corbett Avenue Swansboro, NC 28584 Phone (910) 326-4428 - Fax (910) 326-3101

## **APPLICATION FOR ZONING & ORDINANCE AMENDMENTS**

Check the Appropriate Blan	k	Applicatio	n No.
Add a Use to a Zoning Dis			Code of Ordinances
Remove a Use from a Zon	ing District		Unified Development Ordinance
Create a New Zoning Dist		Zoning	District Designation Change
Future Land Use Map Am			THE PARTY OF THE P
A complete application must b	e received with the fo	ee by the third Fr	iday prior to the month of review.
	ohn F. Howell, Jr. By		
Address of Zoning Request	76 W. Corbett Ave Swa	ansboro, NC 2854	0
Mailing Address15	56 Howell Rd, Hubert,	NC 28539	
			ss if assigned) that is requested for a eduled for review until these items
Provide a list names and mailing The application will not be sch	g address of adjacent p neduled for review un	property owner on til these items are	the reverse side of this application.
Present Zoning	RA	Desired Zoning	MI & B-1
Probable Use of Property	Light Industrial	Park	75 250 E1
Reason for Zoning Change Requ	est To BUILD	PROJECT	COFFEE.
Ordinance Amendments Code Section to be amended			
Print clearly the code section w	ordage to be amended		
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and the section of the	_		man and a second second
	Anna Roman on the A		
Reason for requested amendme	nt		
Signature John J. Ho	well fr.	Date/	7-2025
Future Land Use Map Amendm	ent		
Present Future Land Use Catego		Future Land Use C	ategory
Use of Property			
Reason for Future Land Use Map	Change Request	Reserve	A CONTROL OF THE PARTY.
Town Hall Use Only 1 10 05	zoning, real	1est	1, 10-
Fee Paid MH Date Receive	ed_HIBIZDate so	cheduled for Plann	ing & Zoning Board review 5 6 25
Recommendation from Planning	t Zoning Board		d approva
Public Hearing Run Dates MCC Effective Date of Change	y 30, 2025		learing <u>Survio</u> , 2025
Literary Date of Change	<u> </u>	Ordinance Numl	JCI

	1	MAU TO: BOOK 486 PAGE 635	
		WARRANTY DEED-Form WD-601 Printed and for sale by James Williams & Co., Inc., Yadalayi	
	.	STATE OF NORTH CAROLINA, Onelow County. THIS DEED, Made this 29th day of September 19.76 by and between Ida R. Odum, Widow	III, IV. Ver
	,	of Onelow	County
		and state of North Carolina, hereinafter called Grantor, and John Franklin Howall, Jr. and wife, Shirley Hought	
		On 8 low County and State of North Catoline, he	raina for
		WINESSETH: That the Grunner, for each in counderstance of the counderstance of Ton (810,00)	
		WINFSSETH: That the Grantor, for and in consideration of the sum of Ton (\$10,00) and other good and saluable considerations to him in head paid by the Grantee, the receipt whereof it horeby acknowledged, has given, granted, bargain and confirm unto the Grantee, his helds and or successors and anique, pre Swansboro County, North Ceroline, described as follows:	Dollare ned, sold imises in
55	351	BEGINNING at an iron stake at a small ditch in the Northeasterly margin of the Swansboro-Belgrade Highway at its intersection with N.C. Highway #24; the Jerry Stroud, formerly the Raeford Stroud, Southwest corner; running thence with the Stroud line and with the ditch 1309 feet; thence North 36 degrees 35 minutes East 1049 feet to the run of Hawks Nest Branch as it meanders in a Northwesterly and Southwesterly direction and with the Ralph Odum line; thence leaving the branch, but continuing with the Ralph Odum line South 40 degrees 45 minutes West 254 feet and South 52 degrees 15 minutes West 886 fast to the Northwestern margin of the Swansboro-Belgrade Highway; thence with the margin of the highway South 32 degrees 25 minutes East 220 feet, South 38 degrees 25 minutes East 226 feet and South 41 degrees 43 minutes East 78 feet to the beginning and being the same property described in deed recorded in Book 147, Page 15, Operow County Registry, except that property described in deed recorded in Book 241, Page 125, Onslow County Registry.	•
		the state of the s	•
		NOTE IN THE AMOUNT OF THIRTY-FIVE THOUSAND DOLLARS FROM GRANTEES PAYABLE	
		TO GRANTOR AS FOLLOWS: The sum of \$6,600.00 due and payable on or before December 1, 1976; and \$28,400.00 being due and payable on or before February 15,197	7.)
		TO CHARLON AS FULLUIS: THE SIM OF SA ADD DO ANA AND MINE OF AN AND AND AND AND AND AND AND AND AND	7.)
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Aulerent, Deputy Register of Deeds

Project Coffee: 1476 W Corbett Ave. (Howell Parcel)

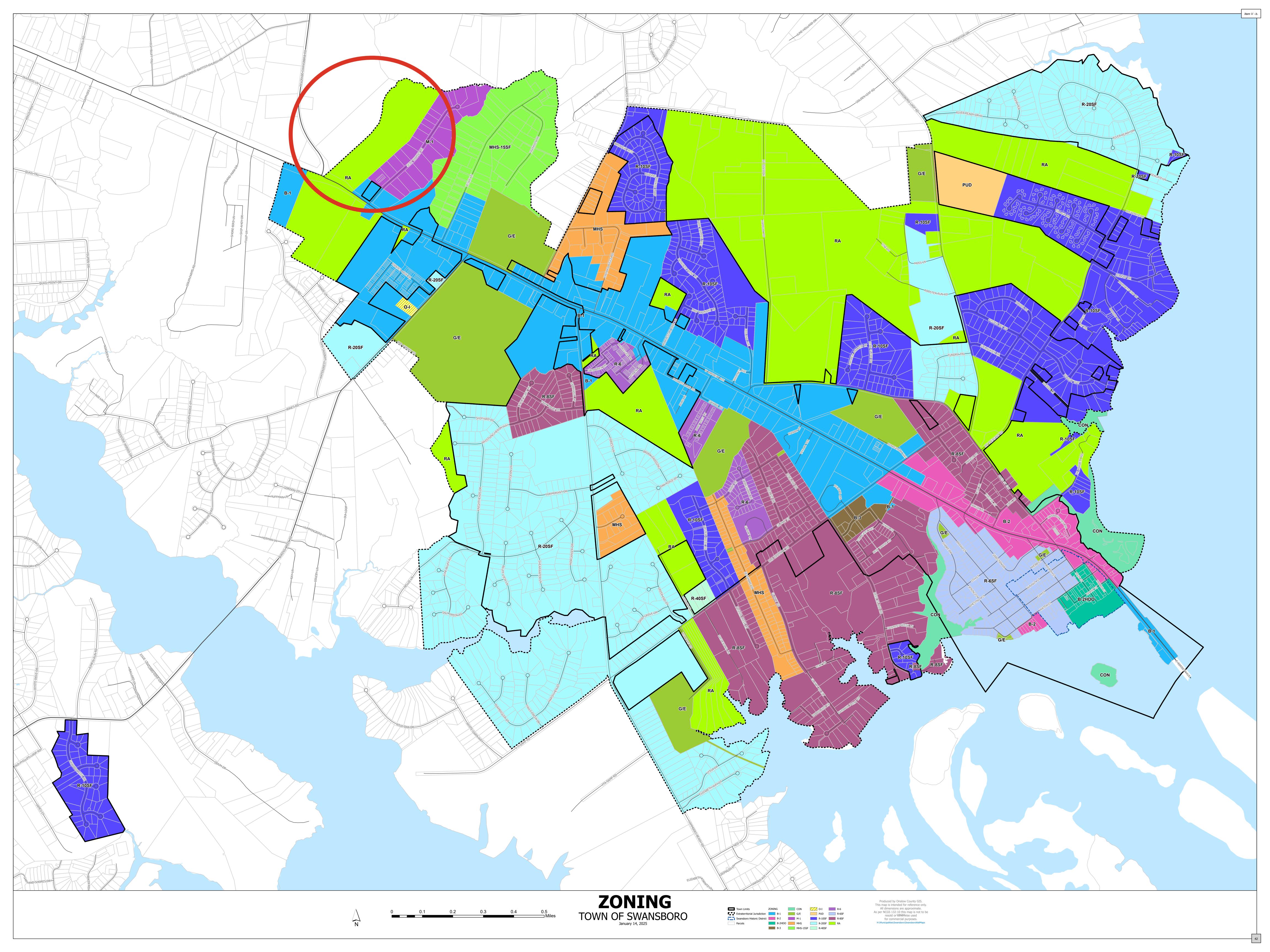
Adjacent properties:		_ 1 = 1 = 1	
Owner Address	Physical Address	Owner Address	Physical Address
ODUM DONALD H HEIRS	ODUM DONALD H HEIRS	TINGEN MARY ANNE & CHARLIE L	125 Seth Thomas Ln.
C/O LINDA ODUM	C/O LINDA ODUM	114 E SEAVIEW DR	Swansboro, NC, 28584
106 BELGRADE SWANSBORO RD	106 BELGRADE SWANSBORO RD	EMERALD ISLE, NC 28594	011010010, 110, 20001
SWANSBORO, NC 28584-9139	SWANSBORO, NC 28584-9139		
SR INTERNATIONAL HOLDINGS LLC	1468 W CORBETT AVE	RKBC INVESTMENTS LLC	129 Seth Thomas Ln.
PO BOX 35	Swansboro, NC. 28584-8466	276 RIVER REACH DR	Swansboro, NC. 28584
SWANSBORO, NC 28584-0035		SWANSBORO, NC 28584	
TMF PROPERTIES LLC	105 Seth Thomas Ln.	MCLAND HOLDINGS LLC	133 Seth Thomas Ln.
PO BOX 799	Swansboro, NC. 28584	135 SETH THOMAS LN	Swansboro, NC. 28584
SWANSBORO, NC 28584-0799		SWANSBORO, NC 28584-8538	
WATSON DEVELOPMENT &		MCLAND HOLDINGS LLC	
INVESTMENTS LLC	105 Seth Thomas Ln.	MCLAND HOLDINGS LEC	135 Seth Thomas Ln.
PO BOX 731	Swansboro, NC. 28584	135 SETH THOMAS LN	Swansboro, NC. 28584
SWANSBORO, NC 28584		SWANSBORO, NC 28584-8538	
GOWER COMMERCIAL PLAZA		TRIPLE M INVESTORS LLC	
OWNERS	105 Seth Thomas Ln.	THE LE WINVESTORO LES	141 Seth Thomas Ln.
ASSOCIATION INC	Swansboro, NC. 28584	214 YAUPON DR	Swansboro, NC. 28584
PO BOX 799		CAPE CARTERET, NC 28584	
SWANSBORO, NC 28584			
SOUND BLESSINGS LLC	109 SETH THOMAS LN	C & M PROPERTIES OF NC LLC	143 Seth Thomas Ln.
206 WEST FIRETOWER RD	Swansboro, NC. 28584	1164 KELLUM LOOP RD	Swansboro, NC. 28584
PELETIER, NC 28584-7719		JACKSONVILLE, NC 28546-3304	
LAWSON JERRY & ANGELA A	113 Seth Thomas Ln.	ISLAND AUTOMATION BUILDING LLC &	
PO BOX 783	Swansboro, NC. 28584	UNDERSETH JANICE MASON TRUSTEE	Swansboro, NC. 28584
SWANSBORO, NC 28584		110 STILLWATER DR	
		SWANSBORO, NC 28584	
KJ NATURAL STONE LLC	117 Seth Thomas Ln.	Page Shirley G & Shirley Burgess	Swansboro Loop Rd.
532 S NEW HOPE RD	Swansboro, NC. 28584	Trustees	Swansboro, NC. 28584
RALEIGH, NC 27610		5417 Highway 24 Newport, NC. 28570-5545	
MCREYNOLDS STANLEY P & MARIA P	121 Seth Thomas Ln.		
PO BOX 330	Swansboro, NC. 28584		
SWANSBORO, NC 28584-0330			

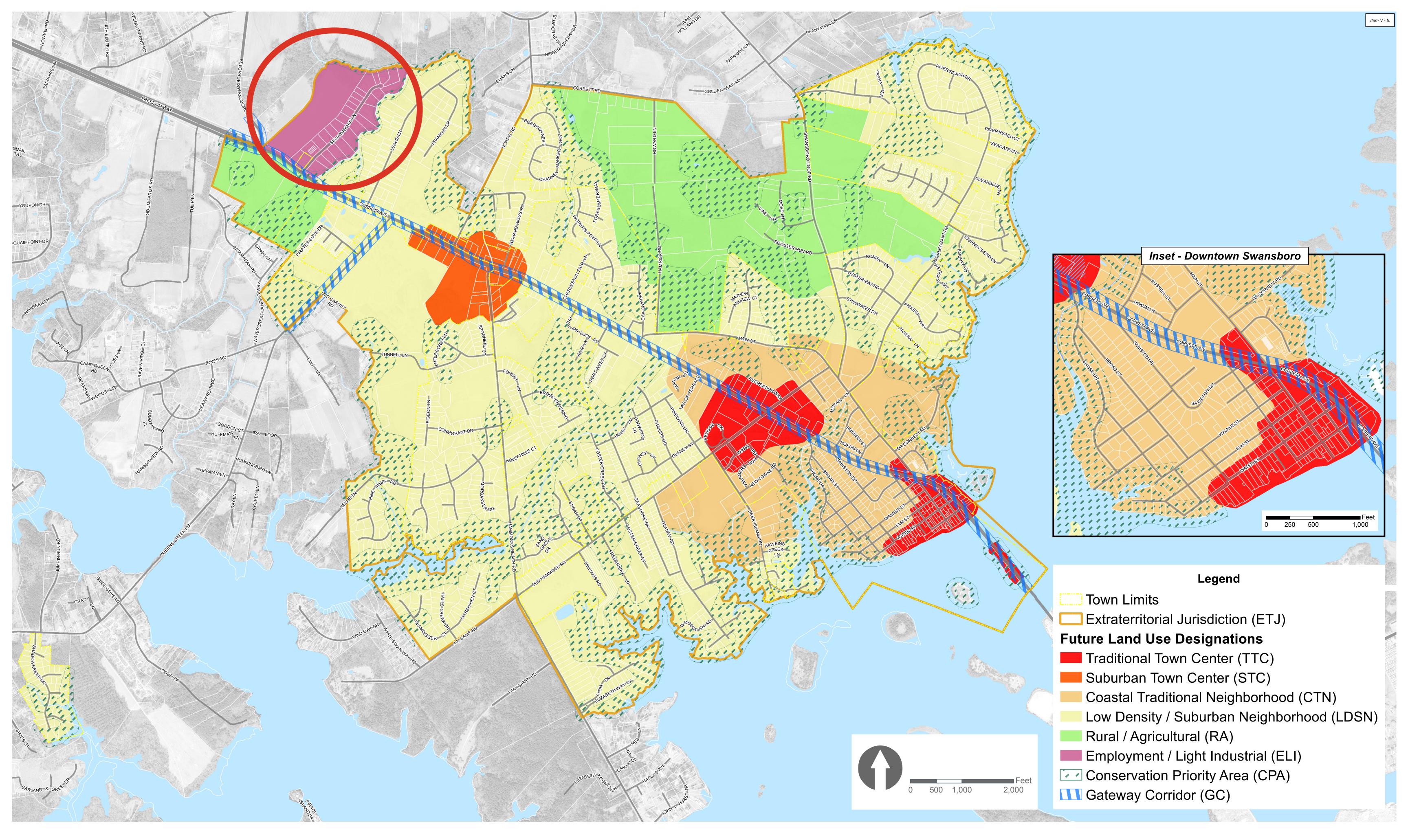
Notional Lot Layout. Lots 1-4 Commercial; Lots 5-7 Light Industrial **Project Coffee** 



Parcels (Howell and Odum) and Proposed Zoning Designations **Project Coffee** 







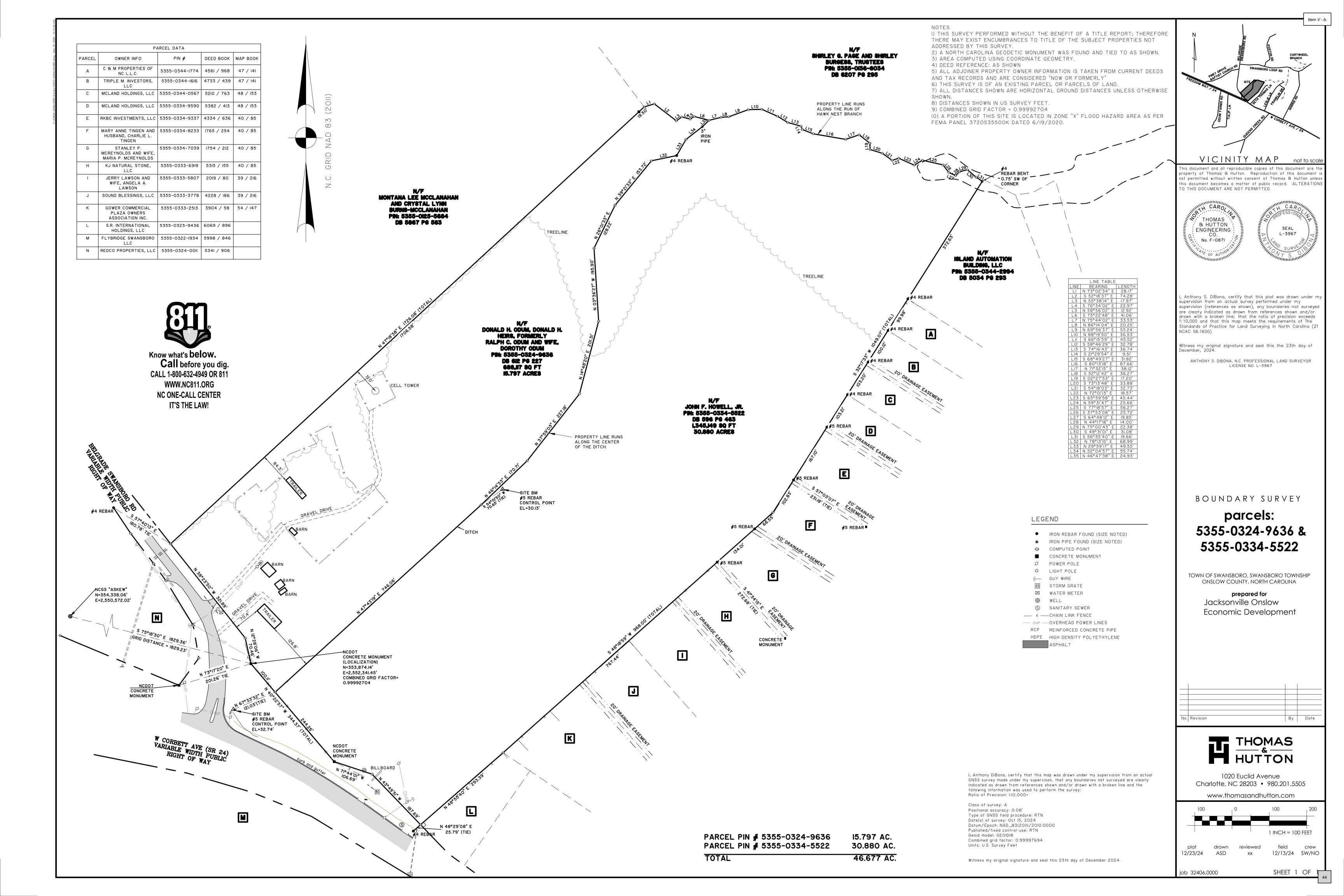




- Future Land Use Map -

Adopted: January 22, 2019





## TOWN OF SWANSBORO PLANNING AND ZONING BOARD STATEMENT OF CONSISTENCY

On May 6, 2025, the Planning Board heard the requested rezoning of one parcel located on W Corbett Ave from RA (Rural/Agricultural) to B-1 (Business) and MI (Light Industrial). The area is further identified as 1476 W Corbett Ave containing 30.880 acres (tax parcel ID 1312-114). The proposed change from RA (Rural/Agricultural) to B-1 (Business) and MI (Light Industrial) is partly consistent with the Comprehensive Plan, specifically the Future Land Use Map, and has been recommended for ADX OVAL by the Planning Board.

This statement reflects the recommendation of the Town of Swansboro Planning Board, the 6<sup>th</sup> day of May 2025.

Planning Board Chair

Town Planner

#### **ORDINANCE 2025-06**

WHEREAS North Carolina General Statute 160D-605 and 160D-701 requires that zoning regulations shall be made in accordance with a Comprehensive Plan; and

WHEREAS NCGS 160D-604 also states that when adopting or rejecting any zoning amendment, the governing board shall approve a statement describing whether its action is consistent with an adopted Comprehensive Plan and any other officially adopted plan that is applicable, and briefly explain why the board considers the action taken to be reasonable and in the public interest; and

WHEREAS the Board of Commissioners finds that the proposed re-zoning of tax parcel ID 1312-114 located at 1476 W. Corbett Avenue, is reasonable and in the public interest because the conversion of approximately 30.880 acres from RA (Rural/Agricultural) designation to B-1 (Highway Business) along the front of the property and MI (Light Industrial) along the back of the property as a zoning designation is consistent with the Comprehensive Plan, specifically the Land Use Plan, and the property is identified as appropriate for business and industrial land use.

NOW BE IT ORDAINED by the Town of Swansboro Board of Commissioners that the Town Zoning Map be amended by converting tax parcel ID 1312-114 from RA (Rural/Agricultural) zoning designation to B-1(Highway Business) zoning designation along the front of the property and MI (Light Industrial) zoning designation along the back of the property.

This Ordinance shall be effective upon adoption.	
Adopted by the Board of Commissioners in regula	r session, June 10, 2025.
	William Justice, Mayor
Attest:	
<del></del>	
Alissa Fender, Town Clerk	

Item V - c.



## **Board of Commissioners Meeting Agenda Item Submittal**

Item To Be Considered: FY 2025/2026 Budget Ordinance, Tax Rate, Stormwater Ordinance, Fee Schedule, and Salary Schedules

Board Meeting Date: June 10, 2025

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

**Overview:** The FY 2025/2026 Annual Budget is presented following discussions at several work sessions with the Board of Commissioners. The budget was prepared in accordance with N.C.G.S. Chapter 159, the North Carolina Local Government Budget and Fiscal Control Act. As required, all funds within the budget are balanced, and all revenues and expenditures are identified for FY 2025/2026.

The total FY 2025/2026 Budget is \$7,877,383, consisting of General Fund \$7,242,454, Stormwater Fund \$157,575, and Solid Waste Fund \$477,354 which represents a decrease of 13.3% from the FY 2024/2025 Amended Budget of \$8,314,527. The tax rate is proposed to remain unchanged at \$0.35 per \$100 valuation. The General Fund Budget for FY 202552026 is balanced utilizing \$634,672. The proposed budget maintains a projected unassigned fund balance of approximately 44% of expenditures.

## **Background Attachment(s):**

- 1. FY 2025/2026 Budget Ordinance which includes the Tax Rate (\$0.35/\$100)
- 2. Stormwater Ordinance
- 3. Fee Schedule
- 4. Salary Schedule
- 5. Budget Presentation

## **Recommended Action:**

- 1. Hold a Public Hearing; and
- 2. Motion to adopt FY 2025/2026 Budget Ordinance, Tax Rate (\$0.35/\$100), Stormwater Ordinance Fee Schedule, and Salary Schedules

Action:			
Action:			

## TOWN OF SWANSBORO BUDGET ORDINANCE FISCAL YEAR 2025/2026

**BE IT ORDAINED** by the Board of Commissioners of the Town of Swansboro, North Carolina that the following ordinance be adopted to make appropriations and raise revenue for the current operations of the Town of Swansboro for fiscal year beginning July 1, 2025 and ending June 30, 2026.

**SECTION 1.** It is estimated that the following revenues will be available in the General Fund for fiscal year beginning July 1, 2025, and ending June 30, 2026:

Ad Valorem Tax	\$2,539,378
Ad Valorem Tax prior years	\$10,000
Penalties and Interest	\$3,500
Sales and Use Tax	\$1,550,000
Powell Bill Funds	\$126,626
County Funding (Fire)	\$491,847
County Funding (\$.03 Cent Property Tax)	\$205,000
Utility Franchise Taxes	\$235,000
Building Permit Fees	\$92,815
ABC Distribution	\$60,000
Beer & Wine Tax	\$14,000
Investment Earnings/GF	\$168,782
ONWASA Satellite Office Payment	\$35,000
Rental Fees/Leases	\$36,500
Festivals & Events	\$80,000
Appropriated Fund Balance	\$634,672
Other Revenues	\$959,334
Total General Fund Revenues	\$7,242,454

**SECTION 2.** The following amounts are hereby appropriated in the General Fund for the expenses of the town government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Non-Departmental	\$538,824
Governing Body	\$297,004
Administrative Services	\$445,135
Finance	\$337,748
Legal	\$59,300
Public Buildings	\$288,335
Fire Department	\$1,607,343
Permitting	\$301,128
Planning	\$142,066
Police Department	\$1,429,971
Streets Municipal	\$840,983
Streets State Aid	\$126,580
Parks & Recreation	\$566,367
Downtown Facilities	\$94,981
Festivals & Events	\$154,689
Emergency Management	\$12,000
Total General Fund Expenditures	\$7,242,454

**SECTION 3. Revenues.** It is estimated that the following revenues will be available in the Stormwater Enterprise Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Stormwater Fund	\$157,574
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**SECTION 4. Expenditures.** The following amounts are hereby appropriated in the Stormwater Enterprise Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Stormwater Fund	\$157,574	

**SECTION 5. Revenues.** It is estimated that the following revenues will be available in the Solid Waste Enterprise Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Solid Waste Fund	\$477,354
Bolla Waste Lana	Ψ177,551

**SECTION 6. Expenditures.** The following amounts are hereby appropriated in the Solid Waste Enterprise Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Solid Waste Fund	\$477,354
bolla waste i alia	$\psi 177,551$

**SECTION 7. Debt Service.** The following amounts are hereby appropriated in the General Fund, Stormwater Fund, and Solid Waste Fund for the annual debt service payments for the fiscal year beginning July 1, 2025 and ending June 30, 2026 are as follows:

Town Hall	\$72,863
Fire Truck (Tanker)	\$11,861
Sleeping Quarters-PSB	\$26,215
Toyne Fire Truck	\$47,512
Vehicles & Software	\$23,377
Cab Tractor/Dump Truck	\$58,491
Vac Truck, Police & Fire Chiefs Vehicles	\$129,183
<b>Total Debt Service</b>	\$369,502

**SECTION 8.** Capital Projects & Grant Projects. The FY 2025-26 budget ordinance hereby authorizes the following capital improvement & grant projects:

Waterfront Plan Implementation Project	Fund #24	\$554,817
Municipal Park Improvements Project	Fund #57	\$1,325,104
American Rescue Plan Act	Fund #32	\$1,102,599
Emergency Operation Center	Fund #33	\$9,000,000
Emmerton School Repairs	Fund #34	\$499,000
Swansboro Stormwater Master Plan	Fund #36	\$400,000

**SECTION 9. Tax Rate.** There is hereby levied for the fiscal year 2025-2026 a tax at the rate of \$0.35 on each one hundred dollars (\$100) assessed valuation of property located within the Town of Swansboro as listed as of January 1, 2025, for the purpose of raising revenue in the General Fund Section 1 of this ordinance.

**SECTION 10.** The Town Manager (Budget Officer) and the Finance Director are hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- A. He/She may transfer amounts between objects of expenditure within a department without limitation and without a report being required.
- B. He/She may transfer amounts between departments within the same fund. An official report must be made at the next regular meeting of the Board of Commissioners.
- C. He/She may utilize appropriations contained in the contingencies or emergency fund appropriations, as needed without limitation and without a report being required.
- D. He/She may transfer amounts between funds with prior approval by the Governing Board in an amendment to the Budget Ordinance.
- E. He/She may transfer funds from reserve funds, up to \$20,000 per purpose, to meet current needs for the purpose for which such funds are being held in reserve provided that a report of such transfers be made no later than the next regular meeting of the Board of Commissioners.
- F. He/She may make interfund loans as necessary to meet cash flow needs. They may make advances to the various funds for working capital purposes, without additional approval from the Town Board.

**SECTION 11. Fee Schedule.** The Town of Swansboro Schedule of Fees for Fiscal Year 2025-2026, amended from the Schedule of Fees for the previous fiscal year, is hereby adopted by reference. In addition, Policy No. 10 reflects the Board of Commissioner's ability to waive permit related and/or annexation fees in exchange for voluntary annexation and is hereby adopted by reference.

**SECTION 12. Salary Schedules.** The Town of Swansboro Salary Schedules for Fiscal Year 2025-2026.

**SECTION 13.** Copies of this budget ordinance shall be furnished to the Town Manager (Budget Officer), Finance Director, Town Clerk, and the Tax Supervisor for their direction in carrying out their duties.

**SECTION 14.** This ordinance shall become effective on July 1, 2025, following its adoption, this 10th day of June 2025.

ATTEST:	TOWN OF SWANSBORO BOARD OF COMMISSIONERS	
Alissa Fender, Town Clerk	William Justice, Mayor	

# ORDINANCE AMENDING THE STORMWATER MANAGEMENT UTILITY AND ENTERPRISE FUND AUTHORIZING THE IMPOSITION OF STORMWATER UTILITY CHARGES FOR THE TOWN OF SWANSBORO

### 2025-O7

## Section 1. Purpose.

This ordinance establishes a stormwater management utility as an identified fiscal and accounting fund for the purpose of addressing stormwater management needs of the Town including to pay for all or part of the construction, reconstruction, repair, enlargement, improvement, acquisition, maintenance, operation, administration and use of the stormwater utility within the jurisdiction.

## Section 2. Establishment of a Stormwater Management Utility and Stormwater Enterprise Fund.

- (a) There is hereby established a stormwater management utility which shall be responsible for stormwater management programs, and which shall provide for the management, protection, control, regulation, use and enhancement of stormwater and drainage systems owned by the Town.
- (b) Just and reasonable charges for use, access, connection, and availability of stormwater drainage facilities shall be calculated and determined based on expected and typical stormwater runoff as may be calculated within reasonable and practical limits.
- (c) There is hereby established a Stormwater Enterprise Fund for the Town for the purpose of dedicating and protecting all funding applicable to the purposes and responsibilities of the stormwater management utility, including but not limited to rents, rates, fees, charges, and penalties as may be established, after notice and a public hearing, by the Governing Body and other funds that may be transferred or allocated to the stormwater management utility. All revenues

and receipts of the stormwater management utility shall be placed in the Stormwater Enterprise Fund and all expenses of the utility shall be paid from the Stormwater Enterprise Fund, except that other revenues, receipts and resources not accounted for in the Stormwater Enterprise Fund may be applied to stormwater management programs, and stormwater and drainage systems as deemed appropriate by Governing Body.

#### Section 3. Jurisdiction.

The boundaries and jurisdiction of the stormwater management utility shall include all areas of the corporates limits of the Town, including all areas hereafter annexed thereto.

## **Section 4. Definitions.**

For the purpose of this Ordinance, the following words, terms, and phrases shall have the meanings given to them in this section, except where the context clearly indicates a different meaning:

Commercial shall mean buildings and or parcels used for non-residential purposes directly or indirectly in connection with any business, or other undertaking intended for profit or non-profit.

Credit shall mean ongoing reductions in the stormwater service charge applicable to a given property in recognition of on-site or off-site systems, facilities, measures, and actions taken by customers to reduce or mitigate the impact of their properties or actions on quantity or quality impacts that would otherwise be managed in the public system. "Credits" shall be conditioned on the continuing performance of the systems, facilities, measures or actions in reference to standards adopted by the utility upon which the credits are granted and may be revised or rescinded.

Developed Land shall mean a land parcel altered from its Natural State that contains impervious surface.

*Drainage System* shall mean natural and structural channels, swales, ditches, swamps, rivers, streams, creeks, wetlands, branches, reservoirs, ponds, drainage ways, inlets, catch basins, gutters, pipes, culverts, bridges, head walls, storm sewers, lakes, and other physical works, properties, and improvements that transfer, control, convey or otherwise influence the movement of storm water runoff.

Governing Body shall mean the Board of Commissioners for the Town of Swansboro.

Impervious Surface shall mean those areas within developed land which prevent or significantly impede the infiltration of stormwater into the soil. Common "impervious surfaces" include but are not limited to roof tops, sidewalks, walkways, patio areas, roads, driveways, parking lots, storage areas, brick or concrete pavers, compacted gravel surfaces (roads, driveways, walks, parking, and storage areas), and other surfaces which prevent or significantly impede the natural infiltration of stormwater into the soil.

Low Impact Development (LID) shall be defined by NCDEQ's definition of Low Impact Development. The runoff volume match goal is to keep the volume of stormwater runoff on an annual basis similar both before and after development. This approach helps to protect the receiving stream's hydrology, structure, and support. Under runoff volume match, the majority of the project must be treated by SCMs (stormwater control measures) that infiltrate and evapo-transpire stormwater; however, a small portion of the project's stormwater may typically be released without treatment (this helps retain hydrology to the receiving waters). The definition in addition expands upon the NC Low Impact Development Guidebook which states LID maintains and restores the hydrologic regime by creating a landscape that mimics the natural hydrologic functions of infiltration, runoff, and evapotranspiration.

*Natural State* shall describe existing Undeveloped Land where the soil and vegetation characteristics have not been substantially modified or disturbed by human activities and the hydrologic function is in an unaltered or natural condition.

NCDEQ shall mean North Carolina Department of Environmental Quality.

*Residential* means buildings and or parcels used for residences such as attached and detached single-family dwellings, apartment complexes, condominiums, manufactured homes, mobile homes, townhouses, cottages, etc., and their associated outbuildings such as garages, storage buildings, gazebos, etc.

Service Area shall mean all land within the corporate limits of the Town of Swansboro.

Service Charge shall mean a Stormwater management service charge, applicable to a land parcel, which generally reflects the impact on or demand for Stormwater management services provided by the Town to properly control and manage Stormwater runoff quantity and/or quality associated with the land parcel. The Service Charge will vary from one land parcel to another based on the total Impervious Surface Area. The Service Charge may vary for the same class of service in different areas of the Service Area and may vary according to classes of service.

Stormwater shall mean the runoff from precipitation that travels over Natural State or Developed Land surfaces and enters a Drainage System.

Stormwater Services Utility Manager. A person working for or on behalf of the Town to administer the Stormwater Management Program. For the purposes of this ordinance, it shall also mean Town Manager and/or his designee.

Stormwater Management Program shall mean an identified set of measures and activities designed to protect, restore and/or manage stormwater quality by controlling and/or reducing pollutants and

to reduce and/or manage stormwater quantity by controlling velocity, volume, and rate.

Stormwater Management Utility shall mean an organizational structure that is responsible for funding, administering, and operating the Town's Stormwater Management Program, and that is supported through a rate structure based on the Impervious Surface Area found on land parcels located within the Service Area.

*Town* shall mean Town of Swansboro.

Undeveloped Land shall mean all land that is not altered from its Natural State.

## Section 5. Schedule of Fees and Charges.

(a) Fee Schedule adopted. The schedule of fees and charges for use of the stormwater utility shall apply to all land properties within the jurisdiction that contain impervious surface area.

## Section 6. Exemptions and Credits Applicable to Stormwater Management Service Charges.

- (a) Statement of Policy. Except as provided in this section, no public or private property shall be exempt from Stormwater Management Service Charges or receive a credit or offset against such Stormwater Management Service Charges. No exemption or reduction in Stormwater Management Service Charges shall be granted based on the age, tax or economic status, race, or religion of the customer, or other condition unrelated to the cost of providing stormwater services and facilities.
- (b) Exemptions. No public or private property shall be exempt from Stormwater Management Utility Service Charges, with the following exceptions:
  - 1. Publicly dedicated roads, streets, greenways, sidewalks and other publicly dedicated rights of way and easements for vehicular or pedestrian traffic that are available for use by the general public for transportation purposes, shall be

- exempt from Town Stormwater Management Utility Service Charges. This exemption shall not apply to internal site roadways within public facilities.
- Railroad rights-of-way used or formerly used for trackage shall be exempt from
  Town Stormwater Management Utility Service Charges. This exemption shall
  not be construed to apply to railroad stations, maintenance buildings, or other
  developed land used for railroad purposes.
- (c) Credits. The following credits may be allowed upon adoption of a Credit Application Instruction Manual by the Commissioners:
  - 1. Residential parcels that provide measures to mitigate the impacts of runoff by such methods outlined in the Swansboro Watershed Restoration Plan may be eligible for partial credit. Methods can include rain gutter downspout redirect, rain barrel, cistern and permeable pavers equal in square footage to the square footage calculated in determining fee. Other considerations may include homes certified by the U.S. Green Building Council. An additional discount may be applied if payments are made by September 30th. in advanced of quarterly semi-annual installments (i.e. lump sum during the first billing in July).
  - 2. Commercial parcels that provide measures to mitigate the impacts of runoff on the Stormwater system may be eligible for partial credit for Impervious Surface Area and may be proportional to the extent those measures address the impacts of peak discharge and total runoff volume from the site (See Low Impact Development). An additional discount may be applied if payments are made by September 30<sup>th</sup> in advanced of quarterly semi-annual installments (i.e. lump sum during the first billing in July). Additional credit beyond the one-month

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- credit for an approved stormwater bmp and lump sum payment shall depend upon the site's implementation of Low Impact Development.
- 3. Additional Credit for Low Impact Development. Commercial properties that have implemented NC State permitted Low Impact Development (LID) tools/practices may qualify for an additional credit beyond the stormwater bmp and lump sum credits noted in 2 above. The LID tool must be an accepted method per the most recently adopted NCDEQ Stormwater Design Manual. Certification by a NC Licensed Professional Engineer and/or an approval from NCDEQ of the LID for the additional credit must accompany the application certifying the LID tool implemented on site and the percentage of stormwater retained, disconnected, and not released into the Town's conveyance system. The credit request shall be reviewed before the Board of Commissioners and on a case by case basis. The credit may be considered on a percentage decrease basis similar and proportional to the percentage of stormwater retained, disconnected, and not released into the Town's conveyance system. The town may request information as necessary to determine the eligible credit.
- 4. The Credit Application Instruction Manual may be approved by the Commissioners and placed on file with the Town Clerk at which time it shall be followed in establishing applicable credits to a customer's Impervious Surface Area portion of the Stormwater Management Utility Service Charge.
- 5. Each credit allowed against a customer's Impervious Surface Area Charge portion of the Stormwater Management Utility Service Charge shall be conditioned on continuing compliance with the performance standards set forth

in the Credit Application Instruction Manual and/or the applicable standards set out in the Town's Unified Development Ordinance, Swansboro Watershed Restoration Plan and the most recently adopted NCDEQ Stormwater BMP Manual as approved by the NC Department of Environmental Quality, Division of Energy, Mineral, and Land Resources existing at the time of construction of such facilities and may be rescinded for noncompliance with those standards.

6. Each credit for which a customer applies shall be subject to review and approval by the Stormwater Utility Manager. The Stormwater Utility Manager may approve or reject any application for a credit in whole or in part.

## **Section 7. Billing and Collection**

- (a) Method of billing. Billing and collection of the Stormwater Management Utility Service Charges for Stormwater management services and facilities shall be billed through the Town of Swansboro's Enterprise Fund Services.
- (b) Frequency of billing. Billing of the Stormwater Management Utility Service Charges for Stormwater management services and facilities shall be billed on a semi-annual basis.

  Opportunity for lump sum payment shall be provided on the first billing cycle in July. Each lump sum payment per account shall reduce the fee by 8.33% or equal to one month of the annual fee.
- (c) Delinquencies. Stormwater Management Utility Service Charge billings that are not paid within the time allowed for payment shall be collected by any remedy provided by law for collecting and enforcing private debts or in any other manner authorized by law.
- (d) Application of payment. Payment will be applied to a customer's bill in the following order:

- 1. Interest, to the extent allowed by law.
- 2. Civil penalties assessed pursuant to this Ordinance.
- 3. Stormwater Management Utility Service Charge.
- (e) Appeal of disputed bills and adjustments. If any property owner wishes to dispute a Stormwater Utility Service Charge billing or any other rents, rates, fees, charges, or penalties adopted pursuant to this Article, that property owner must submit a written appeal within 60 days from the date of billing, stating the reasons for the appeal, and providing information pertinent to the calculation of the billed charge. A timely appeal shall stay the penalty deadlines. An appeal of a disputed bill shall be filed with the Stormwater Utility Manager for review and disposition. If the property owner is not satisfied with the disposition of the appeal, the citizen may further appeal the disputed charge to the Town of Swansboro Manager or his designee who shall make the final ruling on the validity of the appeal.

## Section 8. Disposition of Service Charges and Fees.

Stormwater Management Utility Service Charge and fee revenues shall be assigned and dedicated solely to the Stormwater Management Enterprise Fund in the Town budget and accounting system, which shall be and remain separate from other funds, and shall be used only to fund identified Stormwater Management Program activities. The services, charges and fees paid to and collected by the provision of this Article shall not be used for general or other governmental or proprietary purposes of the Town, except to pay for costs incurred by the Town in rendering services associated with the Stormwater Management Utility.

## **Section 9. Supplying Information.**

The owner, occupant, or person in charge of any land that contains impervious surface within the jurisdiction shall supply the Town Manager and/or his designee with such information as may be

reasonably requested related to the use, development and area of the premises. Willful failure to provide such information or to falsify it is a violation of this ordinance.

## Section 10. Severance.

Any part or provision of this Ordinance found by a court of competent jurisdiction to be in violation of the Constitution or laws of the United States or of the State of North Carolina is hereby deemed severable and shall not affect the validity of the remaining provisions of the Ordinance.

## Section 11. Miscellaneous.

This Ordinance supersedes all other Town ordinances, or parts of ordinances in conflict herewith.

## Section 142. Effective Date.

This Ordinance shall become effective June 10, 2025.

Originally adopted June 27, 2017

Amended 6/28/2021

Amended 6/13/2022

Amended 6/10/2025

	TOWN OF CWANCHORO
	TOWN OF SWANSBORO
	BOARD OF COMMISSIONERS
	William Justice, Mayor
	, <u>, , , , , , , , , , , , , , , , , , </u>
Attest:	
Alissa Fender, Town Clerk	

## Town of Swansboro

Schedule of Fees



Fiscal Year 2025-2026 Adopted \_\_\_\_\_ Effective July 1, 2025

## **RESIDENTIAL BUILDING PERMIT FEES**

New Construction (including modular construction & additions, but not trades)  Application Fee	\$50.00
Single Family and Duplexes	\$.50/sq ft Minimum \$500.00
Multi-Family	\$.60/sq ft Minimum \$500.00
Plumbing (including renovations and repairs)	\$ .13/sq ft
Mechanical (including renovations and repairs, and ductwork)	\$ .13/sq ft
Electrical (including renovations and repairs)	\$ .13/sq ft
Temporary Pole	\$ 75.00
Porches, Decks, Garages, and Accessory Buildings (If over 12ft in any direction; over 144 sq ft) (Less than 12ft in any direction or 144 sq ft, zoning, tie-down permit, inspection required	\$275.00 1)\$150.00
Renovations & Repairs (Building Only) (Not Additions - see New Construction)	\$ .13/sq ft Minimum \$75.00
Manufactured Homes (includes CO) Single Wide Double Wide Triple Wide	\$250.00 \$350.00 \$375.00
Sidewalk Inspection for Residence	\$75.00
Driveway Inspection	\$75.00
Fence Inspection	\$75.00
Swimming Pool (does not included electrical)	\$85.00
Home Owners Recovery Fund	\$ 10.00
Certificate of Occupancy	\$110.00
Temporary Residential Storage Unit (PODS)	No charge
Change of Contractor/Subcontractor	\$25.00
Minimum Permit Fee Electric, Mechanical, Plumbing	\$75.00

Double permit fees

Any work which begins without or prior purchase of any permit

## Item V - c.

## **COMMERCIAL BUILDING PERMIT FEES**

## New Construction (including modular construction & additions, but not trades)

Application Fee	\$100.00
Assembly (A-1, 2, 3, 4)	\$0.60/sq ft
Business	Minimum \$500.00 \$0.60/sq ft
Business	Minimum \$500.00
Educational	\$0.60/sq ft Minimum \$500.00
Factory (F-1, F-2)	\$0.60/sq ft
W.1.H. 1 (H.1.2.2.4.5)	Minimum \$500.00
High Hazard (H-1, 2, 3, 4, 5)	\$0.60/sq ft Minimum \$500.00
Institutional (I-1, 2, 3, 4)	\$0.60/sq ft
N	Minimum \$500.00
Mercantile	\$0.60/sq ft \$0.75/sq ft >40,000 sq ft
	Minimum \$500.00
Hotels & Group Care (R-1, R-4)	\$0.60/sq ft
	Minimum \$500.00
Storage (S-1, S-2)	\$0.60/sq ft
TT-M1.	Minimum \$500.00
Utility	\$0.60/sq ft Minimum \$500.00
Plumbing (including renovations and repairs)	\$.13/ sq ft
Trumoning (meruding renovations and repairs)	\$0.26/sq ft > 40,000  sq ft
	Minimum \$75.00
Mechanical (including renovations and repairs	\$.13 /sq ft
and ductwork)	0.26/sq ft > 40,000  sq ft
	Minimum \$75.00
Electrical (including renovations and repairs	\$.13/sq ft
	\$0.26/sq ft > 40,000  sq ft
T D 1	Minimum \$75.00
Temporary Pole	\$75.00/unit
Renovations & Repairs of Building only	\$.13/sq ft
	Minimum \$75.00
Gas Pumps/Storage Tank/Mech. Equip/Gas Appliances & Equipment	\$75.00/unit
Freezers and cooler change-out	\$75.00/unit
Sidewalk Inspection	\$75.00
1	\$120.00 >40,000 sq ft
Driveway Inspection	\$75.00
•	\$120.00 >40,000 sq ft

Fence Inspection \$75.00

\$120.00 > 40,000 sq ft

Building Sprinkler System (new construction) \$.07/sq ft

\$0.14/sq ft >40,000 sq ft

Head Replacement \$60.00/head

Repair \$ .13/linear ft

Modification/Alteration \$100.00

Mobile Home Park (new) Pedestal \$75.00/lot

Commercial Exhaust Hoods with or without Fire Suppression Hood (each) \$150.00

Portable Storage Containers or Structures (site placement inspection) \$60.00

Mobile Construction Site Containers

No charge

Certificate of Occupancy \$110.00

\$500.00 >40,000 sq ft

Minimum Permit Fee Electric, Mechanical, Plumbing \$100.00

Any work which begins without or prior purchase of any permit Double permit fees

(space left blank intentionally)

## Item V - c.

## OTHER BUILDING AND PLANNING FEES

Zoning Compliance Review (as needed)	\$50.00
Zoning Permit – Property additions (Required for all residential & commercial fence, walls, accessory structure)	\$25.00 ses)
Zoning Permit – New construction/additions for commercial & residential	\$50.00
Zoning Certification/Verification Letter	\$25.00
Site Setback Verification (additions, swimming pools and accessory buildings) (As-builts required for all principal structures)	\$60.00 \$150.00 >40,000 sq ft
Landscaping Verification	\$60.00 \$150.00 >40,000 sq ft
Land Improvement Permit Penalty for Failure to Obtain a Land Improvement Permit (Ref. Ordinance 2021-O4 6/14.21)	No Charge \$3500/acre, \$20,000 maximum
Parking Lot Inspections	\$1.50/space \$150.00 >40,000 sq ft
Parking Lot Plan Review	\$75.00 \$150.00 >40,000 sq ft
Curb Cut	\$60.00 \$150.00 >40,000 sq ft
Flood Development Permit	\$100.00 \$150.00 >40,000 sq ft
Temporary Pole	\$75.00 \$150.00 >40,000 sq ft
Temporary Building Power	\$75.00 \$150.00 >40,000 sq ft
Temporary Certificate of Occupancy	\$110.00 \$200.00 >40,000 sq ft
Special Inspections	\$125.00 \$250.00 >40,000 sq ft
Roof Repair	\$75.00 Residential \$150.00 Commercial
Gas Piping	\$75.00
Solar Panels	\$120.00

Generator \$120.00 Item V - c. Tent (temporary for event) \$150.00 Alternative Sidewalk Contribution in lieu of Construction \$25.00\*/linear foot of frontage along a public (Waiver approved by Town Manager) street or highway (excluding driveways) (\*Unless official, signed estimate is received and approved) Electrical Service Change \$150.00 (Meter base, service panel) Electrical service meter (accessory building) \$160.00 Permits issued to the Town of Swansboro Government No charge Demolition \$100.00 Residential/Commercial Docks, bulkheads, retaining walls over 4', jetties, boat lift (w/o electric), \$125.00 and similar projects (request must include a copy of the CAMA permit for the file.) Mobile Temporary office \$150.00 (including electrical) Moving building (over 16' wide or requiring a blue light escort) \$250.00 Mechanical unit change-out/per unit (unit only/no duct work) \$100.00 Billboard Application \$500.00 Re-inspection Fee (per trip)(per trade) \$60.00 \$125.00 \$1.25/sf per Signs viewable side \$60.00 minimum >40,000 sq ft Double Fees \$1.25/sf

**Temporary Signs** 

Sign Impoundment Fee/Penalty First occasion \$1/square foot Second occasion \$5/square foot

\$10/square foot Third and additional occasions >40,000 sq ft Double Fees for all occasions

A.L.E. (Alcohol License) application compliance certification \$75.00

>40,000 sq ft Double Fees

Required Fire Prevention Inspections		Item V - c.
New businesses	\$150.00	
Fire suppression system for new business	\$150.00	
New business with fire protection system	\$350.00	
(covers initial pressure and final acceptance testing)		
New business with fire alarm testing	\$250.00	
Re-inspection fee (per trip)	\$100.00	
Existing business general recurring inspection	Free	
1st re-inspection – 15 days	Free	
2nd & 3rd re-inspection – 45 & 60 days	\$100.00	
Beyond 60 days/per trip every 15 days	\$150.00	
Per violation (additional beyond 60-day fee)	\$50.00	
Existing business fire suppression system install or modifications		
Hood	\$75.00	
Sprinkler	\$150.00	
Existing business fire suppression system recurring inspection	Free	
1st re-inspection – 15 days	Free	
2nd & 3rd re-inspection – 30 & 45 days	\$50.00	
4th re-inspection – 60 days	\$100.00	
Per trip after 4th	\$125.00	
1		
Fire Alarm Testing	\$125/system	
Modification/Alteration	\$100.00/system	
	•	
Hydrant Testing		
Testing & Data for Private Water System	\$100.00/hydrant	
Testing & Data for Public Water Supply	\$75.00/hydrant	
Demosit Descision	100/	4
Permit Revision	10% of permit cos	ι
Flood Zone Certification Letter	\$50.00	
Cell Tower (new)	\$1,000.00	
Cell Tower (co-location: antennae)	\$1,000.00	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Cell Tower (modification after permitted)	\$250.00/change	
Building Plan Reviews (Commercial)		
Standard Plan Review (Building, Electrical, Mechanical, Plumbing)		
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	¢95.00	
Construction value under \$30,000 \$85.00 Construction value between \$30,000 - \$200,000 \$160.00		
Construction value between \$30,000 - \$200,000		
Construction value \$271,000 and greater	\$330.00	
Construction value \$371,000 and greater	\$500.00	
Non-standard Review ((Building, Electrical, Mechanical, Plumbing)	\$165 OO	
Construction value under \$30,000	\$165.00	
Construction value between \$30,000 - \$200,000	\$330.00	

Important: Non-standard plan reviews are a service that allows plan review to take place prior to site plan approval and selection of a contractor (including proof of lien agent)

Construction value between \$200,001 - \$370,000

Construction value \$371,000 and greater

Any work which begins without or prior purchase of **the appropriate** permit = double permit fees. Fees for permits issued for projects which do not start within 6 months may be refunded minus 15% service fee. The Building Permit must accompany the application for the refund.

\$660.00

\$990.00

#### Item V - c.

## **SUBDIVISION FEES**

Minor Subdivision (7 lots or less) Application fee

\$400.00

Major Subdivision (8 lots or more) Application fee:

Less than 1 Acre:

Sketch Plan Review \$ 250.00 Preliminary Review \$250.00 + \$10.00 per lotFinal Review \$250.00 + \$10.00 per lot

1 Acre to 5 Acres:

Sketch Plan Review \$300.00 **Preliminary Review** \$300.00 + \$10.00 per lotFinal Review \$300.00 + \$10.00 per lot

6 to 10 Acres:

Sketch Plan Review \$350.00 **Preliminary Review** \$350.00 + \$10.00 per lotFinal Review \$350.00 + \$10.00 per lot

11 to 20 Acres:

Sketch Plan Review \$400.00 Preliminary Review \$400.00 + \$10.00 per lotFinal Review \$400.00 + \$10.00 per lot

21 to 40 Acres:

Sketch Plan Review \$450.00 \$450.00 + \$10.00 per lot**Preliminary Review** Final Review \$450.00 + \$10.00 per lot

Over 40 Acres:

Sketch Plan Review \$500.00 **Preliminary Review** \$500.00 + \$10.00 per lotFinal Review \$500.00 + \$10.00 per lot

Recombination/Exempt Subdivision Certifications \$75.00

Subdivision Infrastructure Guarantee Verification (by Engineer) Engineer's charge for services rendered

Subdivision Infrastructure Compliance Inspections Engineer's charge for services

rendered

\$10.00/lot Subdivision Infrastructure Re-inspections

Nuclear test review Engineers charge for services rendered

## SUBDIVISION RECREATION DEDICATION/FEES FORMULA

Item V - c.

## Land Area Required

Number of lots X .025 acres X density multiplier = Area Required (acres)

Density multipliers:	Average acres/lot	Density multiplier	[Avg. Lot Size]
-	0.00-0.15	1.4	[0,000-6,534]
	0.16-0.24	1.2	[6,970-10,454]
	0.25-0.49	1.0	[10,890-21,344]
	0.50-0.99	0.9	[21,780-43,124]
	1.01 +	0.8	[43,560 +]

## Payment in Lieu of Dedication

Average Tax Value Per Acre (final plat) X Area Required = Payment Required

Alternative Payment Per Lot Option:	Density Multiplier	Amount
•	1.4	\$840
	1.2	\$720
	1.0	\$600
	0.9	\$540
	0.8	\$480

## Notes:

- 1. "Break even" valuation for formula vs. alternative payment is \$24,000 per acre.
- 2. The Town Board <u>may</u> (but is not required) to give credit for private, on-site recreational facilities, depending on the nature and level of services, up to 50% (maximum) of the land area or fees required (see ordinance for details).

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#### Item V - c.

## PLANNING AND DEVELOPMENT FEES

Land Use Plan Amendments \$400.00

Street Abandonment Request \$300.00

Street Name Change \$100.00

Request for UDO/Ordinance Change \$400.00

Re-zoning Application Fee \$400.00

Appeal of Code Enforcement Interpretation \$400.00

Voluntary Annexation \$350 Waiver Only By BOC

(See Incentive Policy)

Special Use Permit Application Fee \$400.00

Analysis Special Use Yearly Inspection No Charge

Variance Application Fee \$400.00

Subdivision Variance Fee \$400.00

Site Plan Review \$300.00/acre or portion thereof

Each review after 2<sup>nd</sup> \$600.00/acre or portion thereof

Revision of Approved Site Plan \$150.00

Existing site plan review Engineer's charge for services rendered

Traffic Impact Analysis Review Fee Based on Hourly Contracted

**Engineering Rate** 

Historic District COA Application Fee \$200.00

Historic District Minor Work Application Fee \$50.00

COA Extension or Amendment Request \$50.00

After the Fact Penalty (Historic District) \$500.00 Major

\$100.00 Minor

\$2,000 Demolition

Driveway Permit \$55.00

Right-of-Way Excavation and Encroachment \$50.00

(Civil penalties apply for failure to obtain permit - Reference Town Code 93.028)

Remedy of Nuisance Violation (offenses within one calendar year) 1st offense: \$150.00 or actual cost incurred by Town, whichever is greater plus \$25.00 administrative fee

Item V - c.

2nd offense: \$225.00 or actual cost incurred by Town, whichever is greater plus \$25.00 administrative fee

3rd offense: \$350.00 or actual cost incurred by Town, whichever is greater plus \$25.00 administrative fee

Temporary Family Health Care Structure \$100.00 Temporary Family Health Care Structure Annual Renewal Fee \$ 50.00 (Ref Ordinance 2021-O3 5/24/2021)

Small Wireless Facilities (per location, up to 5) \$100.00 Small Wireless Facilities (each location after 5) \$150.00

(Ref Ordinance 2021-O3 5/24/2021)

## SOLID WASTE COLLECTION

Residential \$21.93/month Commercial \$36.62/month

Note: Commercial establishments may request property review to determine whether they qualify of waste and recycling carts – Residential and Commercial (if qualify) may receive up to 3 carts each, but carts may not be switched out. The fee provides I waste cart and I recycling cart. The solid waste contract does not provide for citizen/business to get 2 recycling carts in lieu of 1 waste and 1 recycling cart. The fee for additional carts is \$21.93 for Residential and \$36.62 for Commercial.

## STORMWATER UTILITY FEE

## Residential Tier

\$5.00 flat fee/month/residence

## Commercial Tier

Minimum Fee \$5.00/month or .01/Square Foot whichever is greater.

Example 10,000 SF of impervious surface = \$8.33/month

Note: A credit for one month shall be applied if payments are made by September 30th for both commercial and residential parcels. Residential and Commercial parcels that implement methods to reduce impacts of runoff shall be eligible for an additional one month's credit (See Credit Manual for Stormwater Fees for detail). An application must be filed with the Town Manager consistent with credit manual adopted by the Board of Commissioners.

## BEER & WINE LICENSE TAX SCHEDULE

## BEER & WINE DEALERS [NCGS 18-69, 18-74, 105-113,79]

(a) On premises, retail (BEER)	\$15.00
(b) Off premises, retail (BEER)	\$ 5.00
(c) On premises, retail (WINE)	\$15.00
(d) Off premises, retail (WINE)	\$10.00
(c) Wholesale dealers	\$37.50
If both wholesale of beer and wine on same license	\$62.50

### **MISCELLANEOUS FEES**

Request Copies of Public Documents

8x11 \$0.25 per page
8x14 \$0.35 per page
11x17 \$0.50 per page
Color copies \$1.00/page (any size)

Town Documents on Thumbdrive \$10.00 per Thumbdrive

Request Copies of Various Town Meetings \$10.00 per Thumbdrive

Fax Services \$1.00/sheet local

\$1.50/sheet long distance

Express Research Service (under 24 hours) \$10.00/hr

Certificate of Convenience Application \$100.00

(Taxi Cabs & Mobile Ice Cream Vendors)

Food Trucks \$500 annually

\$100 daily \$50 Zoning

Return Check Fee \$30.00

Credit Card Convenience Fee 2.5% of actual charge

Duplicate copy of Privilege License (beer/wine) \$5.00

Fingerprinting \$10.00

Police Reports \$5.00

Golf Cart Registration Application \$25.00

Re-inspections for initially failed golf cart inspections \$10.00

Replacement of lost registration stickers for golf carts \$5.00

Special Detail/Extra-duty Police or Fire services \$35.00/hr

EV Charging \$.20 per kwh Once fully charged, if left past 3 hours \$5.00/hour

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### MEETING ROOM RENTAL FEES

Item V - c.

Old Town Hall Assembly Room/502 Church St.

Town Hall Board Room/601 W. Corbett Ave.

Resident/Non-Resident Resident/Non-Resident

Facility Use Fee \$75/hour \$100/hour \$100/hour \$125/hour

Kitchen/Multi-Use Space \$25/hour \$50/hour NA
Attendant Fee \$15/hr. \$15/hr.

Damage/Cleanup Deposit \$100 \$250

Refunds for Event Cancellations

Cancellation at least 14 days in advance Full refund

Cancellation at least 48 hours in advance Facilities Use fee, less 2 hours use fee

Cancellation less than 48 hours in advance No refund

#### PARK FACILITIES FEES

Facility	In-Town Resident	Out-of-Town Resident
Municipal Park		
Municipal Park Tennis Courts	\$10/hour	\$15/hour
Municipal Park Basketball Courts	\$10/hour	\$15/hour
Municipal Park Large Picnic Shelter	\$15/hour	\$25/hour
Municipal Park Medium Picnic Shelter	\$10/hour	\$15/hour
Municipal Park Athletic Fields	\$20/hour	\$30/ hour
Riverview Park		
Riverview Park Small Picnic Shelter	\$10/hr	\$15/hr
Riverview Park Large Covered Deck	\$25/hour	\$40/hour
Downtown "Harry Pugliese" Pavilion		
Downtown Park Bandstand/Pavilion (4 hour minimum required)	\$50/hour	\$75/hour
Pirates Den Park		
Pirates Den Park Large Picnic Shelter	\$15/hour	\$25/hour
Divoland Doub		
Pineland Park	<b>0.4.7</b> /1	<b>40.7</b> (1
Pineland Park Picnic Shelter	\$15/hour	\$25/hour
	<b>***</b>	<b>A</b> 40
Parks Open Space/Church Street Gazebo Usage Permit	\$25	\$40
Permit with Reservation		
Any item being brought into the park (i.e. additional grill, tent, inflatable, D.	\$10	\$15

#### **Town Dock at Church Street**

\$2.00 per ft./per night \$10 Power \$35/Pump out Special Event Permit \$100

#### Cancellations

- 48 hours or more before reservation: Full refund of reservation fee
- Less than 48 hours before reservation: Reservation fee refunded, minus a \$50 cancellation fee

Residents - No Fee

Non-Resident 1st Dog \$15/year Additional Dog \$10 per additional dog

#### **Fitness Membership Fees**

	Resident	Non-Resident
Daily Pass	\$5	\$10
Weekly Pass	\$20	\$40
Monthly Individual Pass	\$30	\$60
Monthly Family Pass	\$40	\$80
Annual Membership		
Individual	\$75	\$150
Family	\$125	\$250
**Annual Membership after Aug 1		
Individual	\$40	\$75
Family	\$60	\$125
Town of Swansboro Employees		
Individual/Family	Free	Free

#### **Rentals Fees**

	Resident	Non Resident
Swansboro Recreation Center:		
Damage/Cleanup Deposit	\$100	\$100
Lounge/Game Room	\$20/hr	\$40/hr
Recreation Classroom	\$20/hr	\$40/hr
Multipurpose/Arts and Crafts Room	\$30/hr	\$50/hr
i. Kitchen Use	\$10/hr	\$20/hr
Permit for Outside Items (i.e grill, tent)	\$10	\$15
Additional Staff Hours	\$15/hr	\$15/hr

ii. (for reservations outside of normal operating hours)

Program registration fees and event fees are determined by type and residency.

Instructors using space in parks are required to partner with the Parks & Recreation Dept. or reserve space.

## Town of Swansboro Salary Schedule FY 2025-26

GRADE	Minimum	Maximum
11	36,435.83	54,905.16
12	38,257.62	57,101.37
13	39,489.26	60,903.07
14	42,215.79	63,729.49
15	43,052.37	70,805.75
16	46,556.45	72,221.87
17	48,979.90	73,206.51
18	50,038.96	78,480.22
19	52,540.90	82,404.23
20	55,292.24	85,516.75
21	57,951.79	110,846.68
22	60,849.38	111,400.91
23	65,429.88	112,236.42
24	67,300.54	112,797.60
25	71,581.03	114,426.81
26	74,865.57	115,555.00
27	78,608.83	117,866.09
28	82,539.28	123,759.39
29	86,666.24	129,947.37
30	90,999.55	136,444.74

This Salary Schedule was hereby adopted by the Board of Commissioners in regular session on June 10, 2025

William Justice, Mayor	
Attest:	
Allest.	
Alissa Fender, Town Clerk	

#### **Town of Swansboro**

## **Public Safety Salary Schedule FY 2025-26**

Grade	Minimum	Maximum
11	\$35,897.36	\$54,653.73
12	\$37,692.23	\$57,386.42
13	\$39,576.84	\$60,255.74
14	\$41,555.68	\$63,268.52
15	\$43,633.47	\$66,431.95
16	\$45,815.14	\$69,753.55
17	\$48,105.90	\$73,241.23
18	\$50,511.19	\$76,903.29
19	\$53,036.75	\$80,748.45
20	\$55,688.59	\$84,785.87
21	\$58,473.02	\$89,025.17
22	\$61,396.67	\$93,476.43
23	\$64,466.50	\$98,150.25
24	\$67,689.83	\$103,057.76
25	\$71,074.32	\$108,210.65
26	\$74,628.03	\$113,621.18
27	\$78,359.43	\$119,302.24
28	\$82,277.41	\$125,267.35
29	\$86,391.28	\$131,530.72
30	\$90,710.84	\$138,107.26

This Public Safety Salary Schedule was hereby adopted by the Board of Commissioners in regular session on June 10, 2025

William Justice, Mayor
Attest:
Alissa Fender, Town Clerk

# Town of Swansboro

# FY 25/26 Budget



Public Hearing June 10, 2025

## Significant Influence on the overall budget.

- ➤ 1.5% COLA & 1.5% Merit (FICA & Retirement included)
- ➤ NC Orbit Retirement: Increase .75 basis points
- ➤ NCLM Property & Casualty 10% rate increases predicted
- ➤ NCLM Workers Comp 10% rate increases predicted
- ➤ BCBS Group Health Insurance 15% decrease due to a one-time credit.
- ➤ VFIS Insurance-Fire-\$12,288
- ➤ Land Use Update-\$50,000
- > Elections-\$15,000
- > UDO Amendments-\$5,000
- Parks & Recreation-Part Time-\$16,000
- Non-capital Outlay-\$24,098
- Public Safety Salary Increase-\$135,888
- ➤ Capital Outlay \$104,000

Police Vehicles-(2)-Funded using Loan Proceeds

> Capital Projects-\$900,000

New sidewalk construction-\$500,000-Funded using Grant Funding Pickleball Court-\$150,000-Assigned Fund Balance Project Coffee-\$250,000-Assigned Fund Balance

# Budget Highlights FY 25/26

The Proposed Budget is balanced with \$634,672 appropriation from fund balance for items requested by the Board of Commissioners.

# Budget Highlights FY 25/26

➤ Pickleball Court: \$150,000

- ➤ Project Coffee: \$250,000 (Loan)
- ➤ Subsequent Year's Expenditures: \$234,672

## Major budget requests that were unfunded: \$699,960

- ➤ Recreation Coordinator: \$56,025
- ➤ Dock Attendants (2): \$20,884

# Budget Highlights FY 25/26

- > Firefighter II (3): \$213,513
- Fire Administrative Lieutenant Accreditation: \$38,678

  January 1, 2026-June 30, 2026
- Firefighter-Skill Bridge Program: \$5,301

  June 2026
- ➤ New Department: Emergency Medical Services:\$365,559

# Capital Outlay Unfunded-\$659,500

## > Extrication Equipment: \$56,000

- Radios-Fire Department: \$18,500
- > Treadmill: \$6,000
- ➤ Municipal Tot Lot: \$50,000

# Highlights

Budget

FY 25/26

## **Funding with Loan Proceeds**

- Replacement Boat/Equipment: \$51,500
- Brush Truck-\$125,000
- Utility Truck/Quick Response/ Vehicle/Equipment/Monitors-\$120,500
- Deployment Ready Trailer with Dams-\$232,000

## Capital Improvement set aside that were unfunded: \$260,000

> Fire: \$200,000

Apparatus: \$150,000

Equipment: \$50,000

Budget Highlights FY 25/26

Emergency Management: \$15,000

Parks & Recreation: \$45,000

Property Acquisition: 25,000

Waterfront Implementation: 10,000

Tennis Court Resurfacing: 10,000

## TAX PER CENT

.01 = \$73,480 (100% Collection)

.01 = \$72,554 (98.74% Collection)

Current Tax Rate = 35 cents/\$100

NCGS 159-13(b)(6)—The estimated percentage of collection of property taxes shall not be greater than the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year. For purposes of the calculation under this subdivision only, the levy for the registered motor vehicle tax under Article 22A of Chapter 105 of the General Statutes shall be based on the nine-month period ending March 31 of the preceding fiscal year, and the collections realized in cash with respect to this levy shall be based on the 12-month period ending June 30 of the preceding fiscal year.

No change projected in proposed budget

# **General Fund**

# FY 25/26

# Revenues

Ad Valorem Tax	\$2,539,378
Ad Valorem Tax prior years	\$10,000
Penalties and Interest	\$3,500
Sales and Use Tax	\$1,550,000
Powell Bill Funds	\$126,626
County Funding (Fire)	\$491,847
County Funding (\$.03 Cent Property Tax)	\$205,000
Utility Franchise Taxes	\$235,000
Building Permit Fees	\$92,815
ABC Distribution	\$60,000
Beer & Wine Tax	\$14,000
Investment Earnings/GF	\$168,782
ONWASA Satellite Office Payment	\$35,000
Rental Fees/Leases	\$36,500
Festivals & Events	\$80,000
Appropriated Fund Balance	\$634,672
Other Revenues	\$959,334
Total General Fund Revenues	\$7,242,454

# **General Fund**

# FY 24/25 Expenditures

Governing Body	\$297,004
Administrative Services	\$445,135
Finance	\$337,748
Legal	\$59,300
Public Buildings	\$288,335
Fire Department	\$1,607,343
Permitting	\$301,128
Planning	\$142,066
Police Department	\$1,429,971
Streets Municipal	\$840,983
Streets State Aid	\$126,580
Parks & Recreation	\$566,367
Downtown Facilities	\$94,981
Emergency Management	\$12,000
Festivals & Events	\$154,689
Non-Departmental	\$538,824
Total General Fund Expenditures	\$7,242,454

### TOWN OF SWANSBORO FY 2024-2025 BUDGET

### GENERAL FUND FUND BALANCE ANALYSIS – 5 YEAR TREND

	RESTRICTED	ASSIGNED-APPROPRIATED FOR THE NEXT YEAR	UNASSIGNED	TOTAL
FY 2019-2020	\$358,110	\$378,472	\$2,229,423	\$2,966,005
FY 2020-2021	\$551,332	\$249,260	\$2,432,008	\$3,232,600
FY 2021-2022	\$494,335	\$ -0-	\$2,976,642	\$3,470,977
FY 2022-2023	\$372,002	\$385,883	\$3,557,332	\$4,316,557
FY 2023-2024	\$486,698	\$723,569	\$3,852,321	\$5,062,588
FY 2024-2025 * *ESTIMATED BALANCE AS OF JUNE 30, 2025	\$400,000	\$634,672	\$3,220,767	\$4,255,439

<sup>\*</sup> Projected balance as of June 30, 2025

# Stormwater Enterprise Fund FY 25/26

<u>Revenues</u> \$157,574

Expenditures \$157,574

No rate change proposed in FY 25/26

## Note:

The credit for one month if payments were made in advance of quarterly installments (i.e. lump sum for total annual fee during the first billing in July) for both commercial and residential parcels has been discontinued.

# Solid Waste Enterprise Fund FY 25/26

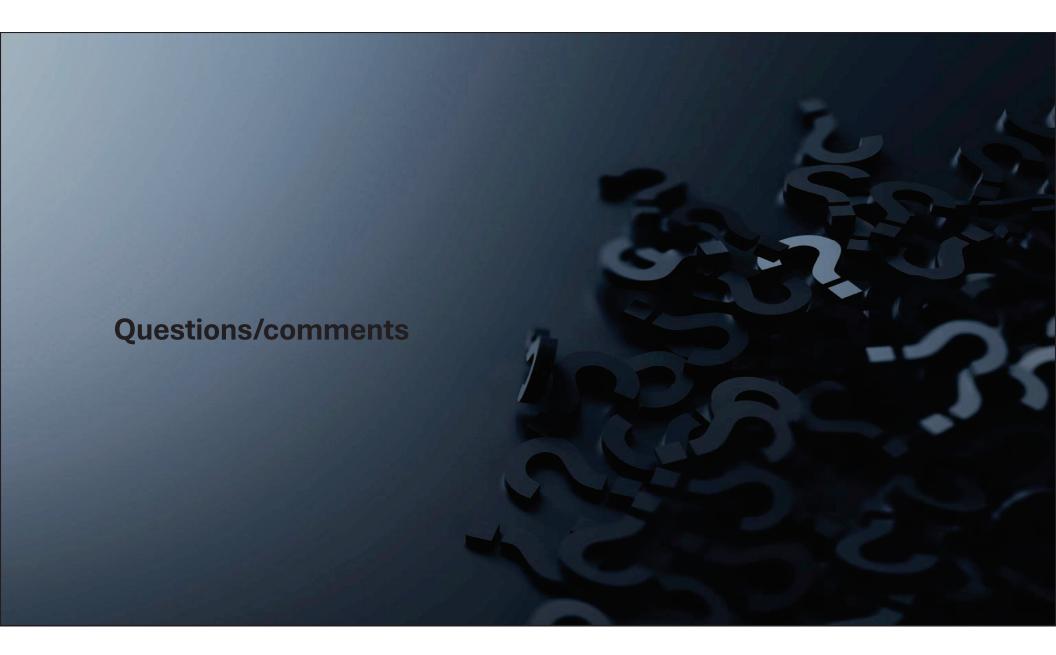
<u>Revenues</u> \$477,354

Expenditures \$477,354

No rate change proposed in FY 25/26

# **Current Debt Summary**

Purpose	Principal Balance	Annual Payment	Payoff Date	Interest Rate	<u>Term</u>
Town Hall/Tanker	\$241,087	\$84,724	3/21/28	2.69	15
Fire Truck	\$92,139	\$47,512	11/01/26	2.08	10
Sleeping Qtrs.	\$50,000	\$29,860	12/14/26	2.43	10
Vehicles (Police & Fire Department) & Software	\$22,955	\$23,377	7/15/2026	1.84	5
Cab Tractor/Dump Truck	\$208,276	\$58,491	4/3/2029	4.82	5
Jet Vac Truck, Police Vehicle, (2) Fire Chief Vehicles	\$570,000	\$129,183	12/31/2029	4.40	5
Total Debt	\$1,184,457	\$373,147			



Item VI - a.



# **Board of Commissioners Meeting Agenda Item Submittal**

Item To Be Considered: Future Agenda Topics

Board Meeting Date: June 10, 2025

Prepared By: Alissa Fender – Town Clerk

**Overview:** The purpose of this memo is to provide the Board with matters that staff anticipate/propose for upcoming meetings. It should be noted that these items are tentatively scheduled for the specified monthly agenda but are subject to change due to preparation of materials, public notice requirements, etc.

In providing this memo each month, we hope it will also provide an opportunity for the Board to introduce items of interest and subsequent direction for placement on future agendas, which will allow staff the opportunity to plan accordingly.

#### June 24th

- \* Recognition of Logan Walters
- \* Monthly financial report

#### July 8th or 22nd

- **\*** Board Appointments
- \* Monthly financial report

#### **Future Agenda Items**

- \* Minimum Housing Code
- \* Street Acceptance of Swansgate (developer has applied)
- \* Waterfront Access and Development Plan (review/revision considerations)
- \* Community Presentations (ongoing monthly)
- \* DOD Grant
- \* EMS Plan (ongoing)
- \* Presentation Proposal for Heritage Center Museum in Emmerton School Building (postponed by presenter)
- \* Senate Bill 382 Down Zoning review
- \* Visitors Center Future Plans continued discussion
- \* Onslow County Fire Contract
- \* Workshop with Swimming Pool Committee (June 26<sup>th</sup>)

**August Meeting Dates** 

12th & 26th