

PROPOSED
OPERATING BUDGET
FY 2026-27

Release Date of May 29, 2026
Public Hearing Held on June 9, 2026
Adopted on June -----

Effective July 1, 2026 – June 30, 2027



317 SOUTH MADISON STREET
PO BOX 607
WHITEVILLE, NC 28472
910-642-8046
www.whitevillenc.gov

MAYOR TERRY MANN
MAYOR PRO TEM JIMMY CLARIDA
COUNCIL MEMBER TIM COLLIER
COUNCIL MEMBER JOSH HARRIS
COUNCIL MEMBER VICKIE PAIT
COUNCIL MEMBER LINDA SMITH
COUNCIL MEMBER KEVIN WILLIAMSON
CITY MANAGER SEAN MARTIN
CITY CLERK HEATHER DOWLESS
FINANCE DIRECTOR COLBURN BROWN
CITY ATTORNEY CARLTON WILLIAMSON

**NOTICE OF PUBLIC HEARING
CITY OF WHITEVILLE
FY 2026-27 BUDGET**



The City Council will hold a Public Hearing on the Proposed FY 2026-27 Operating Budget on Tuesday, June 9, 2026 at 6:30 p.m., or as soon thereafter as the agenda will allow, at City Hall located at 317 South Madison Street, Whiteville, NC for the purpose of receiving comments on the proposed budget. Those wishing to be heard are invited to make written or oral comments.

Any person may be heard by the City Council pertaining to the proposed FY 2026-27 budget. Members of the public may also submit written comments by emailing the comments to hdowless@ci.whiteville.nc.us. Written public comments must be received twenty-four (24) hours prior to the meeting.

Pursuant to the Local Government Budget and Fiscal Control Act, the proposed operating budget for the City for FY 2026-27 was presented to City Council on May 29, 2026. A copy of the proposed budget is available for public inspection in the office of the City Clerk and the City's Finance office at City Hall located at 317 South Madison Street in Whiteville. A copy of the proposed FY 2026-27 operating budget may be viewed on the City's website at www.whitevillenc.gov after it is released on May 29, 2026.

Sean Martin
City Manager/Budget Officer

*Sean D. Martin
City Manager
Heather Dowless
City Clerk*

*317 South Madison
Street
PO Box 607
Whiteville, NC 28472
910-642-8046
whitevillenc.gov*



*Terry L. Mann
Mayor
Jimmy Clarida
Mayor Pro-Tem
Tim Collier
Council Member
Joshua Harris
Council Member
Vickie Pait
Council Member
Linda Smith
Council Member
Kevin G. Williamson
Council Member*

TO: The Honorable Terry Mann, Mayor
The Honorable Whiteville City Council Members

FROM: Sean D. Martin
City Manager

DATE: May 29, 2026

RE: BUDGET MESSAGE
FISCAL YEAR 2026-2027

Overview

The proposed budget for Fiscal Year 2026–2027 is presented to City Council in accordance with the North Carolina Budget and Fiscal Control Act and applicable North Carolina General Statutes. State law recommends that the Budget Officer (City Manager) submit a balanced budget to City Council by June 1 and requires that Council adopt a balanced budget no later than June 30.

The budget message provides an overview of the upcoming fiscal year’s proposed budget. Although it does not include every detail, it must highlight the major differences and significant changes from the previous year. The message also serves as a summary for City Council, the general public, and media outlets.

Once submitted, the proposed budget may be amended by Council. By law, the adopted budget becomes the City’s fiscal and financial policy for the upcoming year. Council may continue to meet and deliberate on the budget from June 1 until final adoption, which must occur by June 30. If a budget is not adopted by that date, an interim budget must be approved to provide operational funding for a period of thirty (30) days. Additionally, the proposed budget must be available for public inspection for at least ten (10) days prior to adoption. The recommended budget submitted for Council’s review is balanced, as required by North Carolina General Statute.

Department Heads and staff have worked diligently to keep operational costs as low as possible. They continue to leverage technology to improve efficiency and to expand the ways in which Whiteville residents can interact with City staff. While many capital project and equipment requests were submitted, difficult decisions were necessary to ensure the budget remained balanced.

As Council reviews the proposed budget—or if any questions arise prior to adoption—I welcome you to call or stop by to discuss any aspect of the document. As always, this budget belongs to City Council, and staff is here to support you in developing a financial roadmap for the 2026–2027 fiscal year. Although this roadmap focuses on the upcoming year, it also positions the City for long-term planning in areas such as public safety, public service programs, and water and sewer system maintenance. It is the responsibility of staff to prepare for future needs while also ensuring readiness for the fiscal year ahead.

BUDGET HIGHLIGHTS

A. REVENUES

1. Tax Rate, Ad-valorum Revenues

The **tax rate** is proposed to increase from **\$0.54 cents to \$0.59 cents per \$100 in value**. The Downtown Municipal Tax District is proposed to remain at its **current rate of \$0.12 cents per \$100 in value**.

The City recently resumed billing and collecting its own property taxes. As you may recall, Columbus County has handled billing and collection for the City since 2010. Staff is pleased to provide Council with an update on the progress of this initiative. In the first year of the program, staff has collected 97.16% of property taxes to date, representing \$2,597,165 in revenue. We anticipate these metrics will continue to improve by the end of the fiscal year. For reference, the 2025 Audit reported a collection rate of 97.95%.

As a reminder, the County will continue to provide the City with assessed property values within the municipal limits, as required by the State of North Carolina. The City cannot independently assess property or establish values that differ from those of the County.

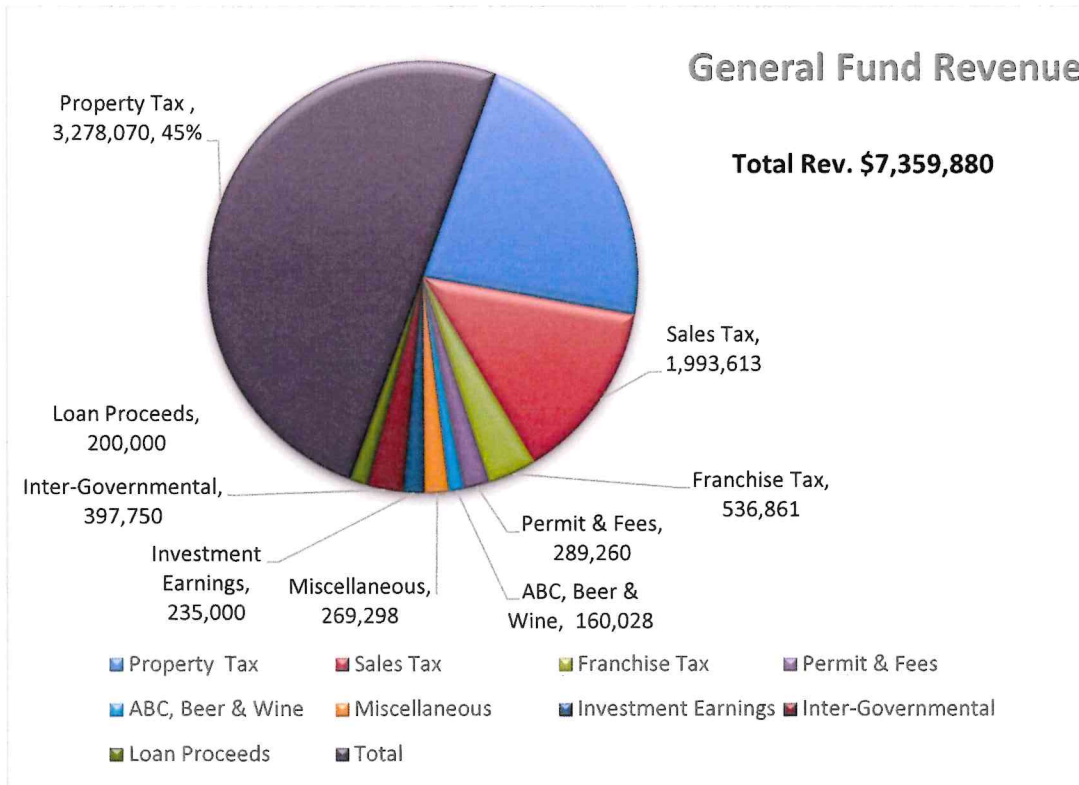
Municipalities typically follow a predictable cycle with respect to tax rates after a countywide revaluation. In years 1–3, tax rates generally decrease or remain stable, often resulting in increased revenues. In years 4–6, a modest tax rate increase may be necessary to maintain existing service levels. In years 7–8, it may be necessary to allocate fund balance to sustain operations until the next revaluation occurs.

This year, no appropriation of Fund Balance is required to balance the budget—an outcome that reflects the effectiveness of the 20-point plan introduced during the current fiscal year. Through the savings achieved under this plan, staff was able to return approximately \$250,000 of previously appropriated funds back to the unassigned fund balance. This action positions the City for long-term financial stability, as avoiding the use of fund balance allocations allows our unassigned fund balance to grow rather than decline.

The 20-point plan also produced ongoing savings into the current fiscal year by reducing or eliminating unnecessary recurring costs whenever opportunities arose. Beginning the year in a stronger financial position helped offset pressures from inflation, rising energy costs, and an increase in the employer contribution required for the North Carolina State Health Care Plan. Collectively, these three factors represented an estimated cost increase of \$338,063 compared to operational costs incurred during the current fiscal year.

Balancing projected revenues and expenditures for the upcoming fiscal year has been a lengthy and challenging process due to the factors outlined above, ongoing supply-chain concerns, product availability issues, and departmental needs and requests. Our goal in proposing this budget is to meet the City’s essential operational needs, plan for major capital outlay items, manage ongoing capital projects, and address long-term capital improvement priorities. The annual budget process is influenced by many variables, including economic conditions, geopolitical trends, service expectations, and emerging community needs.

The City’s largest single source of revenue continues to be ad valorem taxes, followed by local sales tax as the second-largest source of General Fund revenue. Below is a pie chart illustrating General Fund revenues and the percentage contributed by each source.



2. Other Revenues

Each year, the North Carolina League of Municipalities (NCLM) provides guidance on sales tax revenues, franchise tax revenues, and other revenue sources received by municipalities. This year, the City has budgeted a modest increase in several statewide-collected taxes. In addition to sales tax, the City benefits from a variety of utility-related taxes. Below is a chart from NCLM outlining major revenue projections for the upcoming fiscal year. Of the listed revenue sources, five are projected to increase—Sales and Use Tax, Electricity Sales Tax, Piped Natural Gas Sales Tax, Solid Waste Disposal Tax, and Alcoholic Beverages Tax.

In the Schedule of Fees for the City, there are several changes that are noted. The changes are highlighted in “Yellow”.

Please refer to the attached “Schedule of Fees” at the back of the proposed budget.

Please read through this entire report, including the cautionary note below, for important caveats and context related to each of the League's projections.

Revenue Source	Projected Change from FY24-25 to FY25-26	Projected Change from FY25-26 to FY26-27
Sales and Use Tax	3.40%	3.10%
Electricity Sales Tax	-2.50%	0.85%
Piped Natural Gas Sales Tax	11.00%	5.00%
Telecommunications Sales Tax	-0.50%	-3.25%
Local Video Programming Tax	-9.75%	-6.75%
Solid Waste Disposal Tax	7.50%	3.25%
Alcoholic Beverages Tax	-2.00%	0.75%

3. Water and Sewer Revenues

The proposed budget includes an increase in water and sewer rates due to expenditures continuing to rise beyond what the funds can sustain. Operating costs and employee benefit expenses have increased as well. In recent budgets, Council approved a series of incremental rate adjustments to bring the City closer to the statewide average water and sewer bill. This year marks the fifth installment of those planned increases, designed to ensure that rates cover operating expenses and strengthen fund balances in the respective utility funds. The additional revenue will support grant and loan matches, as well as repayment obligations. Staff will continue pursuing and administering grant and loan packages to advance rehabilitation and replacement of critical infrastructure. Like many communities across the nation, Whiteville faces the consequences of long-term underinvestment in water, sewer, and stormwater systems, resulting in the need for significant reinvestment to restore these systems to reliable condition. Under the proposed budget, a city resident will pay \$0.0048 per gallon of water in addition to the flat rate of \$11.25. Sewer rates will increase to a flat rate of \$24.85 plus \$0.0073 per gallon used. For a household using 5,000 gallons of water and sewer service, the total monthly bill will be \$96.35.

Below are tables showing the increases proposed in this year's budget.

Water

	Old	New	% Chg.
Inside Flat Rate	\$10.75	\$11.25	4.65%
Inside Usage/Gallon	\$0.0046	\$0.0048	4.35%
Outside Flat Rate	\$17.25	\$18.00	4.35%
Outside Usage/Gallon	\$0.0064	\$0.0067	4.21%

Sewer

	Old	New	%Chg.
Inside Flat Rate	\$24.00	\$24.85	3.54%
Inside Usage/Gallon	\$0.0070	\$0.0073	3.57%
Outside Flat Rate	\$40.20	\$41.65	3.61%
Outside Usage/Gallon	\$0.0116	\$0.0120	3.53%
Brunswick/Bolton/LW Per 1,000 Gallons	\$7.50	\$7.80	4.00%

4. Solid Waste

Solid Waste services, like many others this year, are experiencing price increases. However, under the City’s negotiated contract, any annual increase is capped at 3%, limiting the impact on residents.

Sanitation

			Current Rate	Proposed Rate	% Change
Residential Trash			\$13.75	\$14.20	3%
Leaf/Limb			\$14.94	\$15.40	3%
Recycling			\$8.50	\$8.75	3%
<i>Note: Commercial Rates change by 3%</i>					

5. Storm Water Revenues

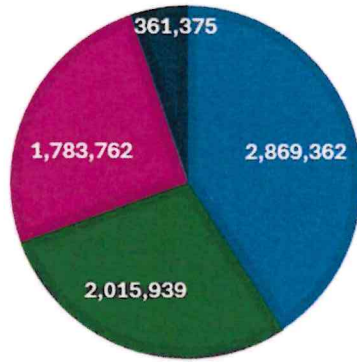
This year marks the sixth full year of the City’s Storm Water Enterprise Fund. The fund was established in response to persistent flooding in residential areas and the downtown business district. To generate revenue for this fund, Council implemented a storm water fee applied to each property owner’s tax notice. An increase in this fee is proposed for the upcoming year to offset rising costs—costs the City absorbed last year.

Storm Water

			Current Rate	Proposed Rate	% Change
Commercial Annual			\$230.00	\$250.00	9%
Residential Annual			\$115.00	\$125.00	9%

ENTERPRISE REVENUE

■ Sewer
 ■
 ■ Sanitation
 ■ Water
 ■ Storm Water

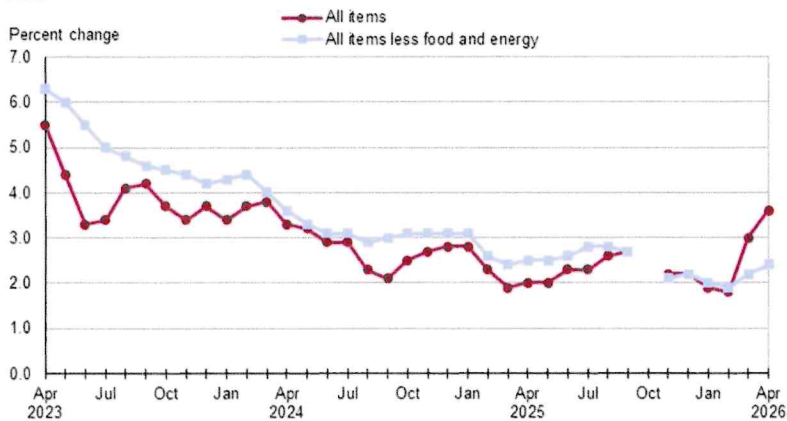


B. STAFFING/STAFFING BENEFITS

As City Manager, I continue to evaluate the City’s staffing needs while working to enhance service delivery for our residents. Given the uncertainty surrounding operational revenues and expenditures, this budget proposes maintaining current staffing levels without adding new positions. Each department continues to achieve meaningful progress, and sustaining our existing workforce will allow the City to maintain, and in many cases exceed, an exemplary level of service to our citizens.

Staff is also proposing a 2.5% Cost of Living Adjustment (COLA) for all full-time employees, effective October 1, 2026. This adjustment is intended to help maintain competitive wages and offset the effects of inflation on employees. With cumulative inflation reaching 13.79% since 2022, the City remains behind the curve in salary competitiveness. To put this into perspective, \$100 today has the purchasing power of \$87.72 just four years ago. Below is the Consumer Price Index (CPI) for the South Region; as of April 2026, CPI is 2.4% year-over-year for all items excluding food and energy, and 3.75% when all items are included.

Chart 1. Over-the-year percent change in CPI-U, South region, April 2023–April 2026



Note: The October 2025 data values are not available due to the 2025 lapse in appropriations.
 Source: U.S. Bureau of Labor Statistics.

Employees of the City serve as the number one asset of the organization who can be characterized as professional, dedicated, and hard-working. They have been called upon for several years to do more with less and to wear multiple hats throughout a working day. In an effort to recognize their contributions to this organization, Staff is also proposing a 0.5% performance-based merit increase for those who qualify.

Additionally, the chart below depicts this year’s contribution to the upcoming budget for our employees’ retirement. As City Manager, I appreciate the investment Council continues to make in the skills, knowledge, and expertise of our workforce.

	Local Government Contribution	401K Contribution by City	Employee Contribution	Total
Sworn Officers	17.10%	5% (State Mandated)	6%	28.10%
General Staff	15.10%	5% (Voluntary by City)	6%	26.10%

C. Departmental Highlights (Expenditures)

1. Capital Outlay

Capital outlay items are one-time expenditures requested by departments. This year, departments submitted more than \$4.66 million in capital outlay requests. The Finance Director and I met with Department Heads to help prioritize these needs. The proposed budget includes \$343,037 in General Fund capital outlay, of which \$200,000 will be financed through loan proceeds for vehicles and equipment. Within the Enterprise Funds, capital outlay totals \$420,000. The majority of these requests involve new vehicles and apparatus to enhance service delivery, including \$230,000 for two new trucks in the Public Works Department.

As part of our budgetary goals, staff presented Council with a strategy to highlight community investment opportunities to state and federal leaders. We are grateful for the support of Leader Jones, Senator Rabon, and Congressman Rouzer in advancing major quality-of-life improvements for the City of Whiteville.

The tables below outline the full list of departmental requests followed by the recommended capital purchases for the upcoming fiscal year. The first table reflects General Fund requests, the second table reflects Enterprise Fund requests, and the third table reflects State/Federal requests.

City of Whiteville

FYE2027 Proposed Capital Expenditure Budget

As of May 26, 2026

General Fund

Department Items		Request		Proposed Funding
Police	3 Vehicles	200,000		200,000
Fire	Ladder Company	2,400,000		
	3 Firefighter Positions	185,000		
	PT Admin Assistant	20,000		
	PPE - FF Gear	23,000		
	Cradlepoints	17,377	17,377	
	Chief's Vehicle	80,000		
	Land for Station 2	350,000		
	1000 ft 5 in Supply Hose	9,000	9,000	
	400 ft of 1.75 Hose	2,200	2,200	
	Laptops - MDT's	2,500	2,500	
	5 Bay building	100,000		
	Station Renovations	310,000		
	Gas Meters	17,628	-	
	Storz Hydrant Adapters	5,000	5,000	
	Water Rescue Equipment	12,000	-	
	Exhaust System Upgrade	5,500	5,500	
	Struts & Air Bags	15,000	-	
		3,554,205		41,577
Parks	Football/Soccer Field Lights	200,000		
	Playground Rec. Cntr.	140,000		
	Baseball/Softball Field Lights	120,000		
	Overflow Parking Lot	300,000		
	Parking Lot Reseal	50,000	50,000	
	Ice Machine	7,000	7,000	
		817,000		57,000
Safety	iPlan Table	15,000	15,000	
	Matrice 30T	13,500		
	Argo XTV	35,000		
		63,500		15,000
WWDC	Lighting Install	5,500	5,500	
	Downtown Flower Pots	12,000	12,000	
	Downtown WIFI Termination	6,960	6,960	
	Refrigerator/Freezer at depot	5,000	5,000	
		29,460		29,460
Total		4,664,165		343,037

**City of Whiteville
 FYE2027 Proposed Capital Expenditure Budget
 As of May 26, 2026**

Department Items			Request	Proposed Funding
Public Works	F-250	80,000	80,000	
	mower lift	15,000	15,000	
	Street-trailer	10,000	10,000	
	4-in-1 Bucket	5,000	5,000	
	2-ton Truck	150,000	150,000	
			260,000	260,000
WWTP	South Tank shutoff/drain	20,000	20,000	
	Well maintenance (camera & fully install backup pump)	35,000	35,000	
	Upgrade LS # 4 check valve	40,000	40,000	
		65,000	65,000	
			160,000	160,000
Total			420,000	420,000

State/Federal Request	
Fire Ladder Truck	1,500,000
New Police Station Construction	6,300,000
Downtown Street Scape	3,200,000
Nolan Park Lighting & Playground	500,000
Total Request	11,500,000

2. Powell Bill

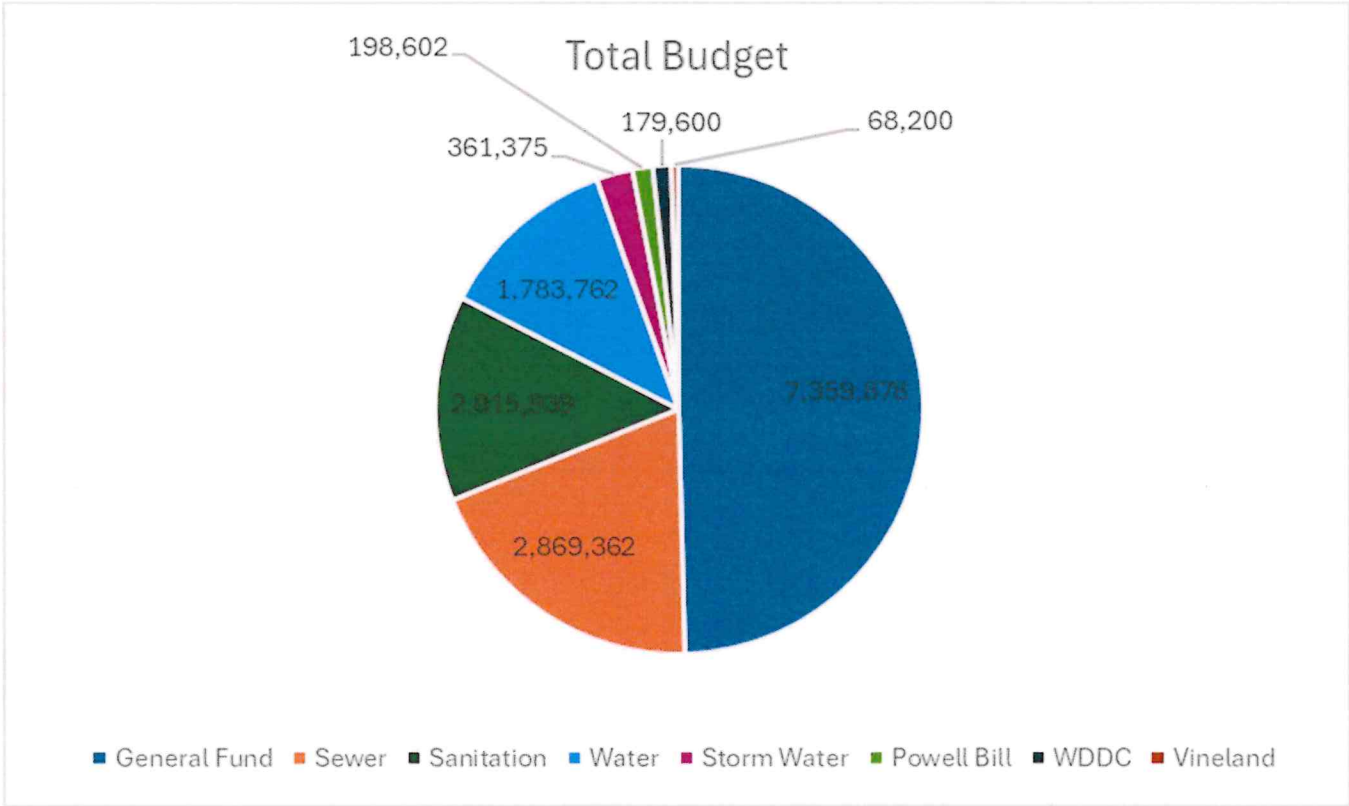
Powell Bill funds are restricted by the State of North Carolina. The City of Whiteville uses most of the funds to pave roads or purchase equipment associated with street and/or right-of-way maintenance. This year the allocation is projected at \$198,602. Staff is recommending that Council appropriate \$80,000 for street repair and maintenance, \$96,000 for equipment related capital outlay

expenditures, and \$20,000 for sidewalk repair. The remaining \$2,602 is scheduled to go into the fund balance for Powell Bill. Unlike other fund balances, Powell Bill is not allowed to accumulate more than five (5) years of appropriations. If this occurs, the NCDOT will penalize the City for holding reserves too long.

3. Total Budget for FY 2026-2027.

Below is a chart depicting the total Budget of the City.

Total Budget \$14,836,718
***Includes a total of \$96,888**
contribution to various fund
balances



D. CONCLUSION

Operating Funds	Revenue	Expenditures	Contribution
General Fund	7,359,878	7,359,878	-
Sewer	2,869,362	2,841,271	28,091
Sanitation	2,015,939	2,015,939	-
Water	1,783,762	1,720,050	63,712
Storm Water	361,375	361,375	-
Powell Bill	198,602	196,000	2,602
WDDC	179,600	177,737	1,863
Vineland	68,200	67,579	621
Total Operating Funds	14,836,718	14,739,830	96,888
Project Funds	Revenue	Expenditures	Contribution
Lee/Franklin Water/Sewer Rehab.	11,400,000	11,400,000	-
Mollies Branch Rehab	6,200,000	6,200,000	-
Lift Satition #1	4,900,000	4,900,000	-
Canal Street Drainage - Golden Leaf	1,280,800	1,280,800	-
Downtown Park Construction	1,183,786	1,183,786	-
Total Project Funds	24,964,586	24,964,586	-
Grand Total	39,801,304	39,704,416	96,888

In summary, the total budget for the City this fiscal year is \$14,836,718 with contributions of \$96,888 to various fund balances. When combined with all project funds awarded to the City (\$24,964,586), staff is managing a total of \$39,801,304. This represents a substantial volume of project funding in addition to the daily operational responsibilities of the City. Such significant loan and grant funding would not have been possible without City Council’s proactive approach in implementing incremental rate increases. These actions demonstrate to the Local Government Commission the City’s commitment to fiscal responsibility and its capacity to support loan and grant obligations.

Staff has worked diligently to present a balanced budget for Fiscal Year 2026–2027. However, under State Statute, the budget ultimately belongs to City Council. The City Manager’s responsibility is to present a balanced plan that addresses the City’s needs while aligning with Council’s goals.

The proposed budget may continue to be refined to meet the City’s needs and to support the overall mission established by City Council. FYE 27 Budget represents many hours of review and work by the Department Heads and Staff. Overall, this budget reflects the Board’s service priorities for the citizens and is responsible to the city-wide needs while reflecting a conservative approach to

the municipal revenues and expenditures. The presented budget shows your good stewardship of the City's resources.

Staff and I remain ready to work alongside Council to achieve the City's objectives. I welcome any comments or suggestions you may have regarding this proposed budget and fiscal spending plan. The City continues to secure funding for new projects, reflecting a community on the move. It is encouraging to see new infrastructure and improvements taking shape throughout Whiteville. These projects demonstrate to residents that City Council is committed to enhancing services, improving the City's appearance, rebuilding critical infrastructure, and attracting new jobs.

Respectfully Submitted,



Sean D. Martin
City Manager

BUDGET ORDINANCE FY 2026-2027

Table of Special Ordinances: Table V, Ordinance Number 2026-O-102

BE IT ORDAINED by the City Council of the City of Whiteville, North Carolina meeting this 9th day of June 2026 that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted.

SECTION I. GENERAL FUND

- A. Revenue Anticipated. It is estimated that the following revenues be available during the Fiscal Year beginning July 1, 2026, and ending June 30, 2027, to meet the authorized appropriations, according to the following schedule:

Source	Amount
Fund Balance Appropriation	-
REVENUE	\$7,359,878

- B. Expenditure by Departments. The following amounts are hereby appropriated for the operation of the City Government and its activities for the Fiscal Year beginning July 1, 2026, ending June 30, 2027 according to the following schedule:

Source	Amount
EXPENDITURE	\$7,359,878

SECTION II. SEWER FUND

- A. Revenue Anticipated. It is estimated that the following revenues will be available during the Fiscal Year beginning July 1, 2026, and ending June 30, 2027, to authorized appropriations according to the following schedule:

Source	Amount
SEWER REVENUE	\$2,869,362

- B. Expenditure. The following amount is hereby appropriated for the operation of the Sewer Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

Source	Amount
SEWER EXPENDITURE	\$2,841,271
CONTRIBUTION TO FUND BALANCE	\$28,091

SECTION III. SANITATION FUND

- A. Revenue Anticipated. It is estimated that the following revenues will be available during the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 to meet the authorized appropriations according to the following schedule:

Source	Amount
SANITATION REVENUE	\$2,015,939

- B. Expenditure. The following amount is hereby appropriated for the operation of the Sanitation Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

Source	Amount
SANITATION EXPENDITURE	\$2,015,939
CONTRIBUTION TO FUND BALANCE	\$0

SECTION IV. WATER FUND

- A. Revenue Anticipated. It is estimated that the following revenues will be available during the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 to meet the authorized appropriations according to the following schedule:

Source	Amount
WATER REVENUE	\$1,783,762

- B. Expenditure. The following amount is hereby appropriated for the operation of the Water Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

Source	Amount
WATER EXPENDITURE	\$1,720,050
CONTRIBUTION TO FUND BALANCE	\$63,712

SECTION V. STORM WATER FUND

- A. Revenue Anticipated. It is estimated that the following revenues will be available during the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 to meet the authorized appropriations according to the following schedule:

Source	Amount
STORM WATER REVENUE TOTAL	\$361,375

- B. Expenditure. The following amount is hereby appropriated for the operation of the Storm Water Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

Source	Amount
EXPENDITURE TOTAL	\$361,375
CONTRIBUTION TO FUND BALANCE	\$0

SECTION VI. POWELL BILL FUND

- A. Revenue Anticipated. It is estimated that the following revenues will be available during the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 to meet the authorized appropriations according to the following schedule:

Source	Amount
POWELL BILL REVENUE TOTAL	\$198,602

- B. Expenditure. The following amount is hereby appropriated for the operation of the Powell Bill Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

Source	Amount
POWELL BILL EXPENDITURE TOTAL	\$196,000
CONTRIBUTION TO FUND BALANCE	\$2,602

SECTION VII. WDDC FUND

- A. Revenue Anticipated. It is estimated that the following revenues will be available during the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 to meet the authorized appropriations according to the following schedule:

Source	Amount
WDDC REVENUE TOTAL	\$179,600

- B. Expenditure. The following amount is hereby appropriated for the operation of the WDDC Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

Source	Amount
EXPENDITURE TOTAL	\$177,737
CONTRIBUTION TO FUND BALANCE	\$1,863

SECTION VIII. VINELAND

- A. Revenue Anticipated. It is estimated that the following revenues will be available during the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 to meet the authorized appropriations according to the following schedule:

Source	Amount
REVENUE TOTAL	\$68,200

- B. Expenditure. The following amount is hereby appropriated for the operation of the WDDC Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

Source	Amount
EXPENDITURE TOTAL	\$67,579
CONTRIBUTION TO FUND BALANCE	\$621

SECTION IX. TOTAL OPERATING FUNDS

A. Revenue Anticipated. It is estimated that the following revenues will be available during the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 to meet the authorized appropriations according to the following schedule:

Source	Amount
REVENUE TOTAL	\$14,836,718

B. Expenditure. The following amount is hereby appropriated for the operation of the WDDC Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

Source	Amount
EXPENDITURE TOTAL	\$14,739,830
CONTRIBUTION TO FUND BALANCE	\$96,889

SECTION X. TAXES LEVIED

There is hereby levied the following rate of tax on each one hundred dollars (\$100) valuation of taxable property, as listed for taxes of July 1, 2026 Ad Val. Tax, as set forth in the foregoing estimated revenue, and in order to finance the foregoing appropriations:

Source	Amount
General Fund	\$0.59
TOTAL	\$0.59

In addition to the above levy, there is a rate of tax on each \$100 valuation of taxable property within the Municipal Service District, as listed for taxes of July 1, 2026 for raising revenue for the district:

Source	Amount
Municipal Tax District	\$0.12
TOTAL	\$0.12

SECTION XI. SPECIAL AUTHORIZATION – CITY MANAGER

- A. The City Manager shall be authorized to re-allocate departmental appropriations among the various objects of expenditures.
- B. The City Manager shall be authorized to affect inter-departmental transfers, in the same fund, not to exceed 10 percent of the appropriated monies for the department whose allocation is reduced. Notation of all such transfers shall be made to the City Council on the next succeeding financial report.
- C. The City Manager may make inter-fund loans for a period of not more than sixty (60) days.
- D. Inter-fund transfer of monies, except as noted in Section XI, Paragraphs C shall be accomplished by the City Council’s authorization in the disbursements of funds.
- E. Transfers between funds shall be by the approval of the City Council.

Section XII. Fee Schedule

Fee schedule is incorporated by reference as an attachment.

Section XIII. Personnel Classification Plan

Personnel Classification Plan is incorporated by reference as an attachment.

ADOPTED THIS 9th DAY OF JUNE, 2026.

Terry Mann, Mayor

Attest:

Heather Dowless, City Clerk

(seal)

City of Whiteville
 FYE2027 Proposed Budget Summary
 As of May 29, 2026

Operating Funds	Revenue	Expenditures	Contribution
General Fund	7,359,878	7,359,878	0
Sewer	2,869,362	2,841,271	28,091
Sanitation	2,015,939	2,015,939	(0)
Water	1,783,762	1,720,050	63,712
Storm Water	361,375	361,375	0
Powell Bill	198,602	196,000	2,602
WDDC	179,600	177,737	1,863
Vineland	68,200	67,579	621
Total Operating Funds	14,836,718	14,739,830	96,889

General Fund

**City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026**

Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
Property Tax	2,731,152	2,895,614	3,061,000	3,278,070	3,278,070
Sales Tax	1,792,979	1,854,021	1,954,403	1,993,613	1,993,613
Franchise Tax	525,381	534,883	529,616	536,861	536,861
Permits & Fees	162,926	191,440	281,608	289,260	289,260
ABC, Beer & Wine Fees	187,616	143,013	245,525	160,025	160,025
Miscellaneous	431,926	425,659	507,000	504,298	504,298
Inter-governmental	965,609	448,861	277,000	397,750	397,750
Loan/Lease Proceeds	2,851	215,500	200,000	200,000	200,000
Fund Bal. Approp.	-	-	257,760	-	-
Revenue Totals	5,834,831	6,260,130	7,036,912	7,359,878	7,359,878
Governing Body	12,147	10,678	17,242	17,134	17,134
Administration	1,319,589	665,331	605,924	618,423	618,423
Buildings & Grnds	102,026	103,414	80,000	66,000	66,000
Police	2,307,580	2,943,905	3,084,233	3,298,154	3,283,514
Fire	1,207,168	1,357,370	1,414,300	4,785,571	1,387,384
Garage	52,755	62,481	67,003	90,000	80,000
Streets	251,172	420,733	409,267	336,449	336,449
Parks	721,786	691,721	802,760	832,469	818,469
Planning	229,343	229,918	222,066	254,532	221,532
Safety	243,581	265,278	394,856	313,474	348,474
Special Approp.	5,500	5,500	5,500	5,500	5,500
Transfers	348,316	(62,800)	211,760	151,500	177,000
Expenditure Total	6,800,962	6,693,529	7,314,911	10,769,205	7,359,878
Contribution to Fund Balance					0

GF_Gov Body

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-4100-0000	GOVERNING BODY: General F	-	-	-	-	-
10-4100-0100	Salaries-Elected Officials	5,932	5,813	5,928	5,829	5,829
10-4100-0400	Professional Services	-	-	-	-	-
10-4100-0500	Payroll Tax Expense	454	443	525	516	516
10-4100-1100	Telephone & Postage	698	1,164	-	-	-
10-4100-1400	Travel-Elected Officials	233	-	2,500	2,500	2,500
10-4100-1401	Reimbursable Expense	125	-	125	125	125
10-4100-1402	Mayor Mann Travel	233	626	375	375	375
10-4100-1403	Council Member Pait Travel	35	-	375	375	375
10-4100-1404	Council Member Smith Travel	115	-	375	375	375
10-4100-1405	Council Member Williamson T	45	-	375	375	375
10-4100-1406	Council Member Collier Travel	210	20	375	375	375
10-4100-1407	Council Member Clarida Trave	344	642	375	375	375
10-4100-1408	Council Member Harris Travel	466	747	375	375	375
10-4100-2300	Election Expense	1,778	119	3,000	3,000	3,000
10-4100-5300	Dues & Subscriptions	75	238	750	750	750
10-4100-5400	Insurance & Bonds	1,064	768	664	664	664
10-4100-5700	Miscellaneous Expense	340	100	1,125	1,125	1,125
Governing Body		12,147	10,678	17,242	17,134	17,134

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

GF_Admin

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-4200-0200	Salaries	108,756	117,829	125,150	137,387	137,387
10-4200-0201	Overtime	-	-	-	-	-
10-4200-0300	Employee Incentive Awards	-	35	2,000	2,400	2,400
10-4200-0400	Professional Services	84,204	83,027	96,713	96,713	96,713
10-4200-0500	Payroll Tax Expense	8,299	9,084	11,076	12,159	12,159
10-4200-0600	Group Insurance	14,226	14,983	17,418	17,978	17,978
10-4200-0601	Group Insurance - Retired	1,903	3,464	3,168	2,450	2,450
10-4200-0700	Retirement	14,149	16,413	18,857	19,827	19,827
10-4200-0701	401K Retirement	5,454	5,989	6,257	6,579	6,579
10-4200-1000	Schools & Training	863	1,219	1,600	1,600	1,600
10-4200-1001	Rent	-	-	-	-	-
10-4200-1100	Telephone & Postage	2,794	12,728	3,000	3,000	3,000
10-4200-1300	Util. Power/Lights/Fuel	9,422	6,163	8,000	8,000	8,000
10-4200-1400	Travel & Mileage-City Manager	-	35	1,400	1,400	1,400
10-4200-1401	Manager'S Travel Allowance	302	466	600	600	600
10-4200-1600	Maint. & Repairs-Equipment	859	156	1,000	1,000	1,000
10-4200-2000	Maint & Repairs-Radio Equipr	-	-	-	-	-
10-4200-2200	Tax Expense	28,950	11,914	-	-	-
10-4200-2500	Cash- Short/Over	-	4	200	200	200
10-4200-2600	Advertising	719	384	300	300	300
10-4200-3100	Travel Expense	533	681	2,400	2,400	2,400
10-4200-3300	Dept.Supplies/Materials/Janiti	3,270	6,426	-	5,000	5,000
10-4200-5300	Dues, Subscriptions and Fees	3,623	7,746	2,400	2,400	2,400
10-4200-5400	Insurance & Bonds	2,718	43,514	3,800	3,800	3,800
10-4200-5700	Miscellaneous Expense	3,059	19,631	3,000	3,000	3,000
10-4200-7300	Inventoried Assets	-	-	1,500	1,500	1,500
10-4200-7400	Capital Outlay	714,690	-	-	-	-
10-4200-8900	Loan Payment-Principal	263,333	263,333	263,333	263,333	263,333
10-4200-9000	Loan Payment-Interest	47,463	40,108	32,752	25,396	25,396
Administration		1,319,589	665,331	605,924	618,423	618,423

Bldg & Grnds

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-5000-1000	Rent	-	-	-	-	-
10-5000-1500	Maintenance & Repairs	26,840	9,609	18,000	18,000	18,000
10-5000-2000	Fixtures & Equipment	-	-	-	-	-
10-5000-4200	City Hall Maintenance	13,798	12,964	5,000	5,000	5,000
10-5000-5100	Police Bldg Maintenance	4,629	4,509	5,000	5,000	5,000
10-5000-5300	Fire Bldg Maintenance	9,769	3,200	5,000	5,000	5,000
10-5000-5400	Liability Insurance	7,393	10,440	-	-	-
10-5000-6200	Parks Bldg Maintenance	1,101	10,590	10,000	10,000	10,000
10-5000-6700	Beautification	21,463	28,270	25,000	11,000	11,000
10-5000-7000	Depot Maintenance	10,111	23,832	12,000	12,000	12,000
10-5000-7300	Inventoried Assets	-	-	-	-	-
10-5000-7400	Capital Outlay	6,922	-	-	-	-
Buildings & Grnds		102,026	103,414	80,000	66,000	66,000

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Police

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-5100-0200	Salaries & Wages	1,207,954	1,511,706	1,422,753	1,632,560	1,599,481
10-5100-0201	Overtime	-	-	-	-	-
10-5100-0202	Part Time/Temporary	978	272	-	-	-
10-5100-0203	Separation Allowance	4,284	7,804	5,000	-	-
10-5100-0204	Standby Pay	8,044	7,945	8,000	-	-
10-5100-0400	Professional Services	150,734	191,302	230,400	211,870	207,457
10-5100-0500	Payroll Tax Expense	91,637	113,724	138,759	144,482	144,482
10-5100-0600	Group Insurance	192,631	231,494	304,821	314,624	314,624
10-5100-0601	Group Insurance - Retired	11,417	12,524	20,203	19,012	19,012
10-5100-0700	Retirement	167,910	225,271	236,242	245,984	245,984
10-5100-0701	401K Retirement	60,677	75,840	78,395	81,628	81,628
10-5100-1000	Schools & Training	14,253	16,239	18,290	12,629	12,629
10-5100-1100	Telephone & Postage	39,395	50,880	48,531	48,531	48,531
10-5100-1300	Utilities,Power/Lights/Fuel	12,514	9,436	9,618	9,618	9,618
10-5100-1400	Travel	2,866	-	-	-	-
10-5100-1500	Maint & Repairs-Buldg & Groi	10,327	7,852	9,274	9,274	9,274
10-5100-1600	Maint & Repair-Equipment	29,926	34,661	30,973	30,973	30,973
10-5100-2000	Maint & Repair-Radio Equiprr	-	1,852	2,094	1,094	1,094
10-5100-2100	Phn/Dci Access	3,900	3,900	4,409	500	500
10-5100-2600	Advertising	1,615	1,155	1,306	-	-
10-5100-3100	Auto Supply- Gas & Oil	63,222	69,640	57,380	57,380	90,459
10-5100-3200	Office Supplies	-	-	-	-	-
10-5100-3300	Dept. Supplies/Materials/Jani	18,714	16,076	16,404	12,638	12,638
10-5100-3400	Crime Prevention Supplies	1,774	723	817	781	781
10-5100-3401	Crime-Drugs-Reimb	145	2,000	2,261	20,000	2,261
10-5100-3600	Uniforms & Cleaning	15,803	17,157	21,795	16,139	16,139
10-5100-3700	Substance Tax Expenditure	-	-	-	7,564	-
10-5100-3800	Christmas Cops	2,621	1,000	6,988	5,872	6,988
10-5100-3900	Ghsp Grant	-	-	-	-	-
10-5100-5300	Dues & Subscriptions	8,145	2,910	3,063	1,200	1,200
10-5100-5301	Empl Screening Fees/Physical	2,526	2,650	2,995	1,772	1,772
10-5100-5400	Insurance & Bonds	62,566	56,936	67,622	85,000	85,000
10-5100-5700	Miscellaneous Expense	-	-	597	-	-
10-5100-7300	Inventoried Assets	32,165	27,196	30,743	10,743	10,743
10-5100-7400	Capital Outlay	88,837	243,762	223,000	186,040	200,000
10-5100-8900	Loan Principal Payment	-	-	75,500	117,850	117,850
10-5100-9000	Loan Interest Payment	-	-	6,000	12,396	12,396
Police		2,307,580	2,943,905	3,084,233	3,298,154	3,283,514

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Fire

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-5300-0200	Salaries & Wages	526,842	603,610	584,248	614,498	610,373
10-5300-0201	Overtime	-	-	-	-	-
10-5300-0202	Paid On Call	31,646	27,785	30,000	32,500	32,500
10-5300-0400	Professional Services	22,685	32,985	38,000	78,213	40,000
10-5300-0500	Payroll Tax Expense	42,204	47,467	52,768	54,383	54,383
10-5300-0600	Group Insurance	88,729	83,725	142,613	113,489	113,489
10-5300-0601	Group Insurance - Retired	11,958	9,323	12,232	11,420	11,420
10-5300-0700	Retirement	67,899	82,478	89,839	92,589	92,589
10-5300-0701	401K Retirement	26,274	30,100	29,812	30,725	30,725
10-5300-1000	Schools & Training	2,778	1,385	1,453	4,285	1,453
10-5300-1100	Telephone & Postage	13,623	14,386	13,592	14,000	13,592
10-5300-1300	Utility-Power/Light/Fuel	15,607	14,048	13,940	14,500	13,940
10-5300-1400	Travel	2,726	3,550	2,354	4,200	2,354
10-5300-1500	Maint & Repairs Bldgs & Gro	12,192	5,235	4,040	9,300	4,040
10-5300-1600	Maint & Repairs-Equipment	10,370	4,969	3,267	3,600	3,267
10-5300-1700	Maint & Repairs-Vehicles	84,090	125,451	126,206	150,000	126,206
10-5300-2000	Maint & Repairs-Radio Equip	3,599	2,019	1,949	5,150	1,949
10-5300-2600	Advertising	-	-	-	150	-
10-5300-3100	Auto Supplies-Gas & Oil	16,027	14,339	10,579	12,800	14,704
10-5300-3200	First Responder Supplies	4,640	4,387	4,000	5,500	4,000
10-5300-3300	Dept.Supp//Materials/Janitor	7,443	2,608	2,636	3,500	2,636
10-5300-3400	Fire Prevention Supplies	1,916	2,105	2,379	2,400	2,379
10-5300-3600	Uniforms & Turn-Out-Gear	5,857	4,880	5,043	5,500	5,043
10-5300-5300	Dues & Subscriptions	2,811	3,524	3,636	4,000	3,636
10-5300-5400	Insurance & Bonds	68,562	74,065	75,547	48,000	48,000
10-5300-5700	Miscellaneous Expense	7,549	4,329	266	23,000	266
10-5300-6900	Osha Compliance	7,400	7,737	7,136	23,060	7,136
10-5300-7300	Inventoried Assets	2,234	7,941	10,000	37,128	5,500
10-5300-7400	Capital Outlay	5,895	29,330	33,156	3,286,877	41,000
10-5300-8500	Emergency Response Billing C	-	-	-	-	-
10-5300-8900	Loan Principal	91,881	94,643	97,493	87,628	87,628
10-5300-9000	Loan Interest	21,729	18,967	16,117	13,176	13,176
	Fire	1,207,168	1,357,370	1,414,300	4,785,571	1,387,384

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Garage

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-5550-0200	Salaries & Wages	-	-	-	-	-
10-5550-0201	Overtime	-	-	-	-	-
10-5550-0203	Standby Pay	-	-	-	-	-
10-5550-0400	Professional Services	-	386	-	-	-
10-5550-0500	Payroll Tax Expense	-	-	-	-	-
10-5550-0600	Group Insurance	-	-	-	-	-
10-5550-0601	Group Insurance - Retired	-	-	-	-	-
10-5550-0700	Retirement	-	-	-	-	-
10-5550-0701	401K Retirement	-	-	-	-	-
10-5550-1000	Schools & Training	-	-	-	2,000	2,000
10-5550-1100	Telephone	17,004	17,895	18,500	18,500	18,500
10-5550-1300	Util. Power/Light/Heat	12,680	20,742	21,502	21,500	21,500
10-5550-1600	Maint. & Repairs Equipment	1,742	2,946	3,280	4,500	4,500
10-5550-2000	Maint & Repairs-Radio Equipm	-	-	-	-	-
10-5550-2600	Advertising	-	-	-	-	-
10-5550-3100	Auto Supplies-Gas & Oil	914	2,106	2,322	4,000	4,000
10-5550-3300	Dept. Supplies/Materials/Janit	7,895	7,827	8,687	8,000	8,000
10-5550-3600	Uniforms	4,599	6,256	8,388	7,000	7,000
10-5550-5300	Dues, Subscriptions, Fees	-	-	-	-	-
10-5550-5400	Insurance & Bonds	2,141	4,324	4,324	7,000	7,000
10-5550-5700	Miscellaneous Expense	-	-	-	-	-
10-5550-7300	Inventoried Assets	-	-	-	-	-
10-5550-7400	Capital Outlay	5,780	-	-	17,500	7,500
Garage		52,755	62,481	67,003	90,000	80,000

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Streets

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-5600-0200	Salaries & Wages	69,115	120,019	110,935	118,762	114,962
10-5600-0201	Overtime	-	-	-	-	-
10-5600-0202	Salaries - Part Time	-	-	-	-	-
10-5600-0203	Standby Pay	-	-	-	-	-
10-5600-0400	Professional Services	-	487	-	-	-
10-5600-0500	Payroll Tax Expense	5,135	9,119	9,818	10,510	10,510
10-5600-0600	Group Insurance	14,102	25,870	23,950	25,844	25,844
10-5600-0601	Group Insurance - Retired	-	-	-	-	-
10-5600-0700	Retirement	8,610	16,196	16,715	17,894	17,894
10-5600-0701	401K Retirement	3,337	5,909	5,547	5,938	5,938
10-5600-1000	Schools & Training	-	-	-	1,500	1,500
10-5600-1300	Utilities- Street Lights	71,636	110,701	106,000	-	-
10-5600-1301	Christmas Decorations	15,622	4,639	-	-	-
10-5600-1500	Maint & Repair-Buildg & Grou	-	-	-	30,000	30,000
10-5600-1600	Maint & Repairs-Equipment	12,679	21,810	22,031	25,000	25,000
10-5600-1800	Street Tree Maintenance	-	59	-	10,000	10,000
10-5600-2000	Maint/Repair-Radio Equipmen	-	-	-	-	-
10-5600-2600	Advertising	-	-	-	-	-
10-5600-3100	Auto Supply- Gas/Oil	5,648	10,293	9,287	10,000	13,800
10-5600-3300	Dept. Supplies/Materials/Janit	5,700	28,960	25,751	30,000	30,000
10-5600-3301	Street Name Signs	-	-	5,000	10,000	10,000
10-5600-3600	Uniforms	12,283	14,283	14,000	14,000	14,000
10-5600-5300	Dues, Subscription & Fees	-	-	-	-	-
10-5600-5400	Insurance & Bonds	8,919	11,587	20,234	7,000	7,000
10-5600-5700	Misc. Expense	-	-	-	-	-
10-5600-7200	Demolition	-	-	-	-	-
10-5600-7300	Inventoried Assets	-	4,400	-	-	-
10-5600-7400	Capital Outlay	18,387	36,401	40,000	10,000	10,000
10-5600-7701	Beaver Control	-	-	-	10,000	10,000
10-5600-8900	Loan Payment Principal	-	-	-	-	-
10-5600-9000	Loan Payment Interest	-	-	-	-	-
	Streets	251,172	420,733	409,267	336,449	336,449

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Parks

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-6200-0200	Salaries & Wages	264,039	291,255	351,425	407,855	407,855
10-6200-0201	Salaries-Part Time	16,997	24,261	-	25,000	25,000
10-6200-0400	Professional Services	-	3,867	-	-	-
10-6200-0500	Payroll Tax Expense	21,138	23,484	31,986	36,095	36,095
10-6200-0600	Group Insurance	51,705	58,142	66,407	69,667	69,667
10-6200-0601	Group Insurance-Retiree	565	592	567	634	634
10-6200-0700	Retirement	34,077	39,636	43,611	45,183	45,183
10-6200-0701	401K Retirement	13,154	14,463	14,472	14,994	14,994
10-6200-1000	Schools & Training	-	-	-	500	500
10-6200-1100	Telephone	5,536	5,215	5,210	-	-
10-6200-1300	Util.- Power/Lights/Heat	67,538	61,675	56,435	-	-
10-6200-1400	Travel	25	-	-	-	-
10-6200-1500	Maint & Repairs-Facilities	8,858	8,959	7,376	7,500	7,500
10-6200-1600	Maint & Repair-Equipment	9,776	6,471	4,485	5,500	5,500
10-6200-2000	Maint & Repairs-Radio Equipm	-	-	-	-	-
10-6200-2600	Advertisements	-	-	600	600	600
10-6200-3100	Auto Suplies- Gas/Oil	6,027	6,967	6,075	7,000	8,000
10-6200-3200	Office Supplies	-	-	-	-	-
10-6200-3300	Dept. Supplies/Material/Janitc	32,918	26,932	27,100	26,100	26,100
10-6200-3600	Uniforms	4,920	5,600	5,698	6,000	6,000
10-6200-5300	Dues & Subscription	-	-	510	-	-
10-6200-5400	Insurance & Bonds	15,831	16,634	16,967	21,000	21,000
10-6200-5700	Program Expense	49,373	45,040	50,000	47,000	47,000
10-6200-7300	Inventoried Assets	8,700	1,897	2,200	1,200	1,200
10-6200-7400	Capital Outlay	67,983	9,000	71,000	71,000	56,000
10-6200-9000	Loan Principal Payment	34,667	34,667	34,667	34,667	34,667
10-6200-9100	Loan Intrest Payment	7,959	6,965	5,970	4,975	4,975
Parks		721,786	691,721	802,760	832,469	818,469

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Planning

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-6300-0200	Salaries & Wages	113,926	118,472	107,276	130,729	130,729
10-6300-0201	Salaries - Part Time	-	-	-	-	-
10-6300-0400	Professional Services	10,778	8,161	7,101	-	-
10-6300-0500	Payroll Tax Expense	8,818	9,022	9,494	11,570	11,570
10-6300-0600	Group Insurance	17,025	16,960	16,330	21,349	21,349
10-6300-0700	Retirement	14,653	16,147	16,164	19,697	19,697
10-6300-0701	401K Retirement	5,625	5,853	5,364	6,536	6,536
10-6300-1000	Schools & Training	5,745	2,150	2,500	2,500	2,500
10-6300-1100	Telephone & Postage	3,659	3,751	3,553	3,500	3,500
10-6300-1300	Utilities	-	644	728	700	700
10-6300-1600	Maint & Repairs-Equipment	1,375	-	3,000	3,000	3,000
10-6300-2400	Planning Expense	-	-	-	-	-
10-6300-2500	Code Enforcement	31,831	32,875	33,000	33,000	-
10-6300-2600	Advertising	3,228	937	1,500	1,500	1,500
10-6300-3100	Auto Supplies-Gas/Oil	1,476	1,088	1,500	1,500	1,700
10-6300-3300	Dept Supplies/Materials/Janit	4,515	4,422	4,500	4,500	4,500
10-6300-3600	Uniforms	-	-	300	300	300
10-6300-5300	Dues & Subscriptions	2,090	1,157	1,300	1,300	1,300
10-6300-5400	Insurance & Bonds	4,598	5,202	5,306	9,700	9,700
10-6300-5700	Miscellaneous Expense	-	-	-	-	-
10-6300-7300	Inventoried Assets	-	-	-	-	2,950
10-6300-7400	Capital Outlay	-	3,076	3,150	3,150	-
	Planning	229,343	229,918	222,066	254,532	221,532

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Safety

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-6400-0200	Salaries	159,085	182,526	241,047	201,896	219,296
10-6400-0400	Professional Services	7,548	6,453	8,400	-	-
10-6400-0500	Payroll Tax Expense	11,483	13,262	21,333	17,868	17,868
10-6400-0600	Group Insurance	9,606	12,798	38,103	30,339	30,339
10-6400-0700	Retirement	19,316	24,105	36,118	30,420	30,420
10-6400-0701	401K Retirement	7,455	8,835	11,986	10,095	10,095
10-6400-1000	Schools & Training	1,742	2,527	800	800	800
10-6400-1100	Telephone & Postage	3,902	3,849	3,655	3,655	3,655
10-6400-1300	Utilities	49	49	-	-	-
10-6400-1600	Maint. & Repairs-Equip.	2,389	2,569	2,741	2,741	2,741
10-6400-2500	Code Enforcement	-	162	200	200	200
10-6400-2600	Advertising	-	-	360	360	360
10-6400-3100	Auto Supplies-Gas/Oil	2,650	2,591	3,548	3,000	5,600
10-6400-3300	Dept. Supplies/Materials/Janit	2,392	3,469	3,800	3,800	3,800
10-6400-5300	Dues & Subscriptions	663	89	100	100	100
10-6400-5400	Insurance & Bonds	9,363	1,546	6,167	6,700	6,700
10-6400-5700	Miscellaneous Expense	-	448	1,000	1,000	1,000
10-6400-7300	Inventoried Assets	-	-	500	500	500
10-6400-7400	Capital Outlay	5,937	-	15,000	-	15,000
10-6400-8900	Loan/Cap. Lease Principal Pmi	-	-	-	-	-
10-6400-9000	Loan/Cap. Lease Interest Pmr	-	-	-	-	-
Safety		243,581	265,278	394,856	313,474	348,474

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Special Approp.

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-6600-9100	Col. Co. Arts Council	500	500	500	500	500
10-6600-9700	Contrib To Chamber Of Comm	4,000	4,000	4,000	4,000	4,000
10-6600-9705	Dream Center Contribution	1,000	1,000	1,000	1,000	1,000
	Special Approp.	5,500	5,500	5,500	5,500	5,500

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Transfers

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
10-9000-0020	Xfer to Downtown Mun. Tax Di:	78,580	130,000	184,000	140,000	157,000
10-9000-0070	Transfer to Vineland Depot Fu	49,736	27,200	20,000	11,500	20,000
10-9000-0085	Transfer to Provalus Bldg. Fun	220,000	(220,000)	-	-	-
Transfers		348,316	(62,800)	204,000	151,500	177,000

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Sewer

Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
Miscellaneous Revenue	1,328	-	-	-	-
Loan/Cap. Lease Proceeds	-	-	-	-	-
Sewer Billing	2,635,069	2,810,435	2,994,174	2,682,862	2,682,862
Sewer Connection Fees	5,000	4,000	5,500	5,500	5,500
Recon./Late/Serv. Chg. Fees	41,246	48,060	40,000	40,000	40,000
Bolton Sewer	81,725	77,618	84,000	84,000	84,000
Brunswick Sewer	51,480	51,010	57,000	57,000	57,000
Sale of Fixed Assets	-	-	-	-	-
Fund Balance Appropriated	-	-	400,000	-	-
Revenue Totals	2,815,849	2,991,124	3,580,674	2,869,362	2,869,362
Governing Body	11,818	8,898	17,242	17,134	17,134
Administration	516,549	446,096	483,913	506,195	506,195
Operations	1,426,484	1,546,495	1,610,909	1,272,564	1,272,564
WWTP	679,433	721,457	1,285,885	945,378	945,378
Transfers	75,000	75,000	100,000	100,000	100,000
Expenditure Totals	2,709,284	2,797,946	3,497,950	2,841,271	2,841,271
Contribution to Fund Balance	106,565	193,178	82,724	28,091	28,091

Sewer_Gov Body

**City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026**

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
50-4100-0100	Salaries-Elected Officials	5,932	5,813	5,928	5,829	5,829
50-4100-0400	Professional Services	-	-	-	-	-
50-4100-0500	Payroll Tax Expense	454	445	525	516	516
50-4100-1100	Telephone & Postage	698	550	-	-	-
50-4100-1400	Travel-Elected Officials	233	-	2,500	2,500	2,500
50-4100-1401	Reimbursable Expense	-	-	125	125	125
50-4100-1402	Mayor Mann Travel	233	119	375	375	375
50-4100-1403	Council Member Pait Travel	-	-	375	375	375
50-4100-1404	Council Member Holden/Smith Travel	-	-	375	375	375
50-4100-1405	Council Member Williamson Travel	-	-	375	375	375
50-4100-1406	Council Member Collier Travel	210	20	375	375	375
50-4100-1407	Council Member Clarida Travel	344	195	375	375	375
50-4100-1408	Council Member Harris Travel	466	300	375	375	375
50-4100-2300	Election Expense	1,778	357	3,000	3,000	3,000
50-4100-5300	Dues & Subscriptions	75	238	750	750	750
50-4100-5400	Insurance & Bonds	1,064	768	664	664	664
50-4100-5700	Miscellaneous Expense	331	95	1,125	1,125	1,125
Governing Body		11,818	8,898	17,242	17,134	17,134

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Sewer_Admin

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
50-4200-0200	Salaries & Wages	175,419	185,048	187,725	206,081	206,081
50-4200-0300	Incentive-Christmas Bonus	-	-	3,000	3,600	3,600
50-4200-0400	Professional Services	145,211	159,098	145,069	145,069	145,069
50-4200-0500	Payroll Tax Expense	13,429	13,848	16,614	18,238	18,238
50-4200-0600	Group Insurance	76,887	(38)	26,128	26,968	26,968
50-4200-0601	Group Insurance-Retired	2,855	3,288	4,752	3,675	3,675
50-4200-0700	Retirement	(45,690)	(61,028)	28,285	29,740	29,740
50-4200-0701	401K Retirement	8,794	9,131	9,386	9,869	9,869
50-4200-0900	Pension Expense	92,751	96,774	-	2,400	2,400
50-4200-1000	Schools & Training	156	685	2,400	-	-
50-4200-1001	Rent Expense	-	-	-	4,500	4,500
50-4200-1100	Telephone & Postage	5,608	4,056	4,500	12,000	12,000
50-4200-1300	Utilities/Lights/Fuel	6,281	8,738	12,000	2,100	2,100
50-4200-1400	Travel & Mileage-City Mngr.	-	-	2,100	900	900
50-4200-1401	Manager's Travel Allowance	912	720	900	1,500	1,500
50-4200-1600	Maint. & Repairs-Equipment	60	119	1,500	-	-
50-4200-2300	Payment Processing Fees	-	-	11,655	11,655	11,655
50-4200-2500	Cash-Short/(Over)	-	-	300	300	300
50-4200-2600	Advertising	-	-	450	450	450
50-4200-3100	Travel Expense	188	135	3,600	3,600	3,600
50-4200-3300	Departmental Supplies	2,440	6,498	7,500	7,500	7,500
50-4200-3310	Travel Expense	-	-	3,600	3,600	3,600
50-4200-5300	Dues, Subscriptions and Fees	16,688	10,473	5,700	5,700	5,700
50-4200-5400	Insurance & Bonds	8,493	6,311	4,500	4,500	4,500
50-4200-5700	Miscellaneous Expense	6,067	2,241	2,250	2,250	2,250
50-4200-7300	Inventoried Assets	-	-	-	-	-
50-4200-7400	Capital Outlay	-	-	-	-	-
50-4200-8900	Loan Payment-Principal	-	-	-	-	-
50-4200-9000	Loan Payment-Interest	-	-	-	-	-
Administration						506,195
		516,549	446,096	483,913	506,195	506,195

Sewer_Operations

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
50-8200-0200	Salaries & Wages	269,675	267,288	285,896	285,798	285,798
50-8200-0400	Professional Services	15,941	32,842	40,660	6,400	6,400
50-8200-0500	Payroll Taxes	20,825	20,332	25,302	25,293	25,293
50-8200-0600	Group Insurance	52,346	52,258	62,597	63,487	63,487
50-8200-0601	Group Insurance-Retiree	97	-	23,476	16,046	16,046
50-8200-0700	Retirement	31,735	36,707	43,077	43,062	43,062
50-8200-0701	401K Retirement	14,750	13,393	14,295	14,290	14,290
50-8200-0900	Pension Expense	-	-	-	-	-
50-8200-1000	Schools & Training	5,042	1,410	15,000	15,000	15,000
50-8200-1100	Telephone & Postage	1,300	1,010	-	-	-
50-8200-1300	Utilities	92,118	47,790	80,100	80,000	80,000
50-8200-1600	Maint. & Repairs-Equipment	36,475	32,045	25,000	25,000	25,000
50-8200-1601	Maint. & Repairs-Lift Station	50,106	53,385	70,000	70,000	70,000
50-8200-2600	Advertising	(334)	324	400	400	400
50-8200-3100	Auto Supplies-Gas & Oil	14,688	18,732	25,073	25,000	25,000
50-8200-3300	Departmental Supplies	99,799	66,250	60,000	60,000	60,000
50-8200-3600	Uniforms	14,289	13,539	10,000	10,000	10,000
50-8200-5300	Dues, Subscriptions & Fees	-	-	-	-	-
50-8200-5400	Insurance & Bonds	29,837	42,397	28,659	-	-
50-8200-5700	Miscellaneous Expense	-	7,010	-	-	-
50-8200-6100	Sewer System Construction	202,691	199,866	100,000	100,000	100,000
50-8200-6400	Sewer System Maintenance	-	-	-	-	-
50-8200-7400	Capital Outlay	-	-	701,375	78,000	78,000
50-8200-8000	Depreciation Expense	458,183	618,729	-	-	-
50-8200-8900	Loan Payment-Principal	-	-	-	343,020	343,020
50-8200-9000	Loan Payment-Interest	16,919	21,189	-	11,768	11,768
Operations		1,426,484	1,546,495	1,610,909	1,272,564	1,272,564

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Sewer_WWTP

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
50-8220-0200	Salaries & Wages	185,098	211,034	220,298	224,794	224,794
50-8220-0201	Salaries & Wages-Overtime	-	-	-	-	-
50-8220-0400	Professional Fees	9,065	7,216	6,400	6,400	6,400
50-8220-0500	Payroll Tax Expense	13,969	15,816	19,496	19,894	19,894
50-8220-0600	Group Insurance	33,714	37,413	27,216	44,384	44,384
50-8220-0601	Group Insurance-Retired	12,728	14,063	23,476	16,046	16,046
50-8220-0700	Retirement	21,474	28,907	15,632	33,871	33,871
50-8220-0701	401K Retirement	9,973	10,547	11,015	11,240	11,240
50-8220-0900	Pension Expense	-	-	-	-	-
50-8220-1000	Schools & Training	1,379	1,665	2,000	2,000	2,000
50-8220-1100	Telephone & Postage	7,094	8,038	8,000	9,500	9,500
50-8220-1300	Utilities/Lights/Power/Heat	134,230	126,909	179,000	179,000	179,000
50-8220-1400	Travel & Meetings	526	898	1,200	1,200	1,200
50-8220-1500	Maint./Repairs-Bldgs. & Grounds	276	1,029	400	400	400
50-8220-1600	Maint. & Repairs-Equipment	71,173	52,038	55,000	65,000	65,000
50-8220-2300	Lube, Grease & Oil	453	339	500	500	500
50-8220-2600	Advertising	545	554	650	650	650
50-8220-3100	Gas/Oil/Generator Fuel	12,575	11,892	12,000	12,500	12,500
50-8220-3300	Departmental Supplies	4,828	5,582	6,000	6,000	6,000
50-8220-3400	Chlorine, Chemicals & Lab	60,917	74,527	74,000	72,000	72,000
50-8220-3600	Uniforms	8,981	9,887	9,000	9,000	9,000
50-8220-4502	Sludge Disposal	34,761	36,690	50,000	50,000	50,000
50-8220-5300	Dues, Subscriptions, Fees	13,760	16,219	18,000	18,000	18,000
50-8220-5301	Lab Testing Fees	13,944	14,942	20,000	18,000	18,000
50-8220-5400	Insurance & Bonds	27,973	34,841	36,354	40,000	40,000
50-8220-5700	Miscellaneous Expense	-	410	-	-	-
50-8220-7400	Capital Outlay	-	-	135,000	105,000	105,000
50-8220-8900	Loan Payment-Principal	-	-	339,779	-	-
50-8220-9000	Loan Payment-Interest	-	-	15,469	-	-
WWTP		679,433	721,457	1,285,885	945,378	945,378

Sewer_Transfer

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
50-9000-0010	Transfer to General Fund	75,000	75,000	100,000	100,000	100,000
50-9000-0035	Transfer to Sewer Study Fund	-	-	-	-	-
50-9000-0038	Transfer to Mollies Branch Phase I Fund	-	-	-	-	-
Transfers		75,000	75,000	100,000	100,000	100,000

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Sanitation

Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
Commercial Garbage Revenue	1,122,970	1,156,573	1,243,591	1,280,899	1,325,700
Residential Garbage Revenue	790,030	882,301	687,442	708,065	690,239
Revenue Total	1,913,000	2,038,874	1,931,033	1,988,964	2,015,939
Governing Body	11,654	8,898	17,242	17,134	17,134
Administration	265,546	273,060	326,494	341,348	341,348
Operations	1,411,274	1,470,056	1,582,596	1,709,957	1,657,457
Expenditure Total	1,688,474	1,752,014	1,926,331	2,068,439	2,015,939
Contribution to Retained Earnings	224,526	286,860	4,702	(79,475)	(0)

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Sanitation Gov Body

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
29-4100-0100	Salaries-Elected Officials	5,932	5,813	5,928	5,829	5,829
29-4100-0400	Professional Services	-	-	-	-	-
29-4100-0500	Payroll Tax Expense	454	445	525	516	516
29-4100-1100	Telephone & Postage	698	550	-	-	-
29-4100-1400	Travel-Elected Officials	233	-	2,500	2,500	2,500
29-4100-1401	Reimbursable Expense	-	-	125	125	125
29-4100-1402	Mayor Mann Travel	233	119	375	375	375
29-4100-1403	Council Member Pait Travel	-	-	375	375	375
29-4100-1404	Council Member Holden/Smith Travel	-	-	375	375	375
29-4100-1405	Council Member Williamson Travel	-	-	375	375	375
29-4100-1406	Council Member Collier Travel	210	20	375	375	375
29-4100-1407	Council Member Travel Clarida	344	195	375	375	375
29-4100-1408	Council Member Harris Travel	466	300	375	375	375
29-4100-2300	Election Expense	1,778	357	3,000	3,000	3,000
29-4100-5300	Dues & Subscriptions	75	238	750	750	750
29-4100-5400	Insurance & Bonds	1,064	768	664	664	664
29-4100-5700	Miscellaneous Expense	167	95	1,125	1,125	1,125
Governing Body		11,654	8,898	17,242	17,134	17,134

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Sanitation Admin

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
29-4200-0200	Salaries & Wages	113,628	121,768	125,150	137,387	137,387
29-4200-0300	Employee Incentive	-	-	2,000	2,400	2,400
29-4200-0400	Professional Fees	82,685	106,896	96,713	96,713	96,713
29-4200-0500	Payroll Tax Expense	8,687	9,226	11,076	12,159	12,159
29-4200-0600	Group Insurance	23,677	7,875	17,418	17,978	17,978
29-4200-0601	Group Insurance-Retired	1,903	2,192	3,168	2,450	2,450
29-4200-0700	Retirement	(6,135)	(9,582)	18,857	19,827	19,827
29-4200-0701	401K Retirement	5,697	6,083	6,257	6,579	6,579
29-4200-1000	Schools & Training	156	457	1,600	1,600	1,600
29-4200-1001	Rent	-	-	-	-	-
29-4200-1100	Telephone & Postage	4,286	2,536	3,000	3,000	3,000
29-4200-1300	Util. Power/Lights/Fuel	9,422	6,096	8,000	8,000	8,000
29-4200-1400	Travel & Mileage-City Mngr.	(0)	-	1,400	1,400	1,400
29-4200-1401	Manager's Travel Allowance	288	480	600	600	600
29-4200-1600	Maint. & Repairs-Equipment	-	79	1,000	1,000	1,000
29-4200-2300	Payment Processing Fees	-	-	11,655	11,655	11,655
29-4200-2500	Cash-Short/(Over)	-	-	200	200	200
29-4200-2600	Advertising	-	-	300	300	300
29-4200-3100	Travel Expense	1,644	-	2,400	2,400	2,400
29-4200-3300	Departmental Supplies	4,322	4,049	5,000	5,000	5,000
29-4200-5300	Dues & Subscriptions	12,026	8,863	2,400	2,400	2,400
29-4200-5400	Insurance & Bonds	1,699	2,014	3,800	3,800	3,800
29-4200-5700	Miscellaneous Expense	1,560	4,028	3,000	3,000	3,000
29-4200-7300	Inventoried Assets	-	-	1,500	1,500	1,500
Administration		265,546	273,060	326,494	341,348	341,348

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Sanitation Ops

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
29-5800-0200	Salaries & Wages	83,909	110,682	103,745	136,905	136,905
29-5800-0201	Overtime Wages	-	-	-	-	-
29-5800-0202	Part-Time/Temporary Wages	-	-	-	-	-
29-5800-0203	Stand-By Pay	-	-	-	-	-
29-5800-0400	Professional Fees	482	552	-	-	-
29-5800-0500	Payroll Tax Expense	6,162	8,171	9,181	12,116	12,116
29-5800-0600	Group Insurance	18,709	25,379	27,216	31,462	31,462
29-5800-0700	Retirement	10,875	15,164	15,632	20,628	20,628
29-5800-0701	401K Retirement	4,195	5,534	5,187	6,845	6,845
29-5800-1000	Schools & Training	14	-	-	-	-
29-5800-1600	Equipment Repair & Maintenance	30,337	30,597	30,000	30,000	30,000
29-5800-2600	Advertising	4,075	-	-	-	5,000
29-5800-3100	Auto Supply-Gas & Oil	14,075	7,666	18,000	18,000	-
29-5800-4500	Sanitation-Commercial Contract	962,489	960,369	1,039,345	1,065,000	1,034,000
29-5800-4501	Sanitation-Residential Contract	120,000	120,000	131,951	188,000	182,500
29-5800-4502	Sanitation-Leaves, Limbs, Brush	123,416	136,264	140,604	101,000	98,000
29-5800-5400	Insurance & Bonds	6,598	5,131	5,234	-	-
29-5800-5700	Miscellaneous Expense	-	832	-	-	-
29-5800-7400	Capital Outlay	-	-	56,500	100,000	100,000
29-5800-8000	Depreciation Expense	25,939	43,714	-	-	-
Operations		1,411,274	1,470,056	1,582,596	1,709,957	1,657,457

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Water

Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
Water Tank Lease	50,869	66,923	65,001	65,001	65,001
Miscellaneous Revenue	3,077	2,906	3,200	3,200	3,200
Loan/Cap. Lease Proceeds	-	-	-	-	-
Water Billing	1,535,155	1,739,721	1,838,212	1,658,561	1,658,561
Water Connection Fees	19,765	7,000	6,000	6,000	6,000
Recon./Late/Service Charge Fees	59,344	47,880	51,000	51,000	51,000
Revenue Totals	1,668,209	1,864,429	1,963,413	1,783,762	1,783,762
Governing Body	12,119	8,916	17,273	17,134	17,134
Administration	431,831	389,143	483,948	506,230	506,230
Operations	1,124,464	1,230,927	1,434,192	1,196,687	1,196,687
Expenditure Totals	1,568,414	1,628,986	1,935,413	1,720,050	1,720,050
Contribution to Retained Earnings	-	-	-	-	63,712

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Water_Gov Body

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
40-4100-0100	Salaries-Elected Officials	5,932	5,813	5,958	5,829	5,829
40-4100-0400	Professional Fees	-	-	-	-	-
40-4100-0500	Payroll Tax Expense	454	445	527	516	516
40-4100-1100	Telephone & Postage	698	550	-	-	-
40-4100-1400	Travel-Elected Officials	233	-	2,500	2,500	2,500
40-4100-1401	Reimbursable Expense	-	-	125	125	125
40-4100-1402	Mayor Mann-Travel	233	119	375	375	375
40-4100-1403	Council Member Pait Travel	-	-	375	375	375
40-4100-1404	Council Member Holden/Smith Travel	-	-	375	375	375
40-4100-1405	Council Member Williamson Travel	-	-	375	375	375
40-4100-1406	Council Member Collier Travel	210	20	375	375	375
40-4100-1407	Council Member Clarida Travel	344	195	375	375	375
40-4100-1408	Council Member Harris Travel	466	300	375	375	375
40-4100-2300	Election Expense	1,778	357	3,000	3,000	3,000
40-4100-5300	Dues & Subscriptions	75	238	750	750	750
40-4100-5400	Insurance & Bonds	1,064	786	664	664	664
40-4100-5700	Miscellaneous Expense	632	95	1,125	1,125	1,125
Governing Body		12,119	8,916	17,273	17,134	17,134

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Water_Admin

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
40-4200-0200	Salaries & Wages	170,419	183,684	187,725	206,081	206,081
40-4200-0300	Employee Incentive	-	-	3,000	3,600	3,600
40-4200-0400	Professional Services	141,610	158,659	145,069	145,069	145,069
40-4200-0500	Payroll Tax Expense	13,029	13,848	16,614	18,238	18,238
40-4200-0600	Group Insurance	78,218	6,242	26,128	26,968	26,968
40-4200-0601	Group Insurance-Retired	2,855	3,288	4,752	3,675	3,675
40-4200-0700	Retirement	(20,378)	(28,396)	28,285	29,740	29,740
40-4200-0701	401K Retirement	8,544	9,131	9,386	9,869	9,869
40-4200-0900	Pension Expense	-	-	-	-	-
40-4200-1000	Schools & Training	156	685	2,400	2,400	2,400
40-4200-1001	Rent Expense	-	-	-	-	-
40-4200-1100	Telephone & Postage	3,128	3,716	4,500	4,500	4,500
40-4200-1300	Utilities/Lights/Fuel	6,281	9,005	12,000	12,000	12,000
40-4200-1400	Travel & Mileage-City Mngr.	-	-	2,100	2,100	2,100
40-4200-1401	Manager's Travel Allowance	912	720	900	900	900
40-4200-1600	Maint. & Repairs-Equipment	-	119	1,500	1,500	1,500
40-4200-2300	Payment Processing Fees	-	-	11,690	11,690	11,690
40-4200-2500	Cash-Short/(Over)	-	-	300	300	300
40-4200-2600	Advertising	-	-	450	450	450
40-4200-3100	Travel Expense	342	-	3,600	3,600	3,600
40-4200-3300	Departmental Supplies	4,504	1,067	7,500	7,500	7,500
40-4200-5300	Dues, Subscriptions and Fees	16,473	13,646	3,600	3,600	3,600
40-4200-5400	Insurance & Bonds	4,077	8,973	5,700	5,700	5,700
40-4200-5700	Miscellaneous Expense	1,660	4,758	4,500	4,500	4,500
40-4200-7300	Inventoried Assets	-	-	2,250	2,250	2,250
40-4200-7400	Capital Outlay	-	-	-	-	-
40-4200-8900	Loan Payment-Principal	-	-	-	-	-
40-4200-9000	Loan Payment-Interest	-	-	-	-	-
Administration						506,230
		431,831	389,143	483,948	506,230	506,230

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Water_Ops

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
40-8100-0200	Salaries & Wages	288,693	350,852	388,631	365,962	365,962
40-8100-0400	Professional Fees	74,322	59,035	64,660	6,400	6,400
40-8100-0500	Payroll Taxes	21,899	26,648	34,394	32,388	32,388
40-8100-0600	Group Insurance	55,341	66,052	83,826	79,780	79,780
40-8100-0601	Group Insurance-Retiree	1,149	1,314	-	1,236	1,236
40-8100-0700	Retirement	36,404	48,173	58,557	55,141	55,141
40-8100-0701	401K Retirement	14,713	17,577	19,432	18,298	18,298
40-8100-0900	Pension Expense	57,579	60,076	-	-	-
40-8100-1000	Schools & Training	683	664	-	66,500	66,500
40-8100-1100	Telephone & Postage	3,789	-	-	-	-
40-8100-1300	Utilities	79,258	81,407	80,000	80,000	80,000
40-8100-1600	Maint. & Repairs-Equipment	10,010	10,319	10,000	12,000	12,000
40-8100-1601	Maint. & Repairs-Well	27,934	16,690	28,000	28,000	28,000
40-8100-2600	Advertising	493	257	500	500	500
40-8100-3100	Auto Supplies-Gas & Oil	10,649	11,635	22,790	23,000	23,000
40-8100-3300	Departmental Supplies	65,242	63,469	65,000	65,000	65,000
40-8100-3600	Uniform	10,472	12,289	7,000	8,000	8,000
40-8100-4501	Laboratory Fees & Permits	11,068	8,128	11,400	11,400	11,400
40-8100-5300	Dues, Subscriptions, Fees	1,154	1,191	1,400	1,400	1,400
40-8100-5400	Insurance & Bonds	13,618	13,041	16,616	-	-
40-8100-5700	Miscellaneous Expense	-	-	-	-	-
40-8100-6000	Distribution System Maintenance	83,396	142,886	253,929	32,500	32,500
40-8100-6300	Meters, Fittings, Boxes	111,616	82,222	65,000	65,000	65,000
40-8100-7300	Inventoried Assets	-	4,290	-	-	-
40-8100-7400	Capital Outlay	-	-	111,875	133,000	133,000
40-8100-8000	Depreciation Expense	69,983	77,715	-	-	-
40-8100-8900	Loan Payment-Principal	-	-	11,183	11,183	11,183
40-8100-9000	Loan Payment-Interest	-	-	-	-	-
40-8100-9500	Transfer to Other Funds	75,000	75,000	100,000	100,000	100,000
Operations		1,124,464	1,230,927	1,434,192	1,196,687	1,196,687

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Storm Water

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
60-3590-0000	Commercial	119,044	137,305	135,000	152,250	152,250
60-3590-0100	Residential	178,853	207,541	195,000	209,125	209,125
	Revenue Totals	297,896	344,846	330,000	361,375	361,375
60-6000-0200	Salaries & Wages	128,045	135,172	148,178	204,349	156,765
60-6000-0400	Professional Fees	581	1,435	-	-	-
60-6000-0500	Payroll Tax Expense	9,690	10,159	14,642	18,085	18,085
60-6000-0600	Group Insurance	(14,080)	22,550	39,191	48,317	48,317
60-6000-0700	Retirement	702	286	24,928	30,790	30,790
60-6000-0701	401K Retirement	6,778	6,706	8,272	10,217	10,217
60-6000-0900	Pension Expense	19,512	20,358	-	-	-
60-6000-1000	Schools & Training	785	-	6,700	6,700	6,700
60-6000-1001	Storm Water Construction	-	-	-	15,000	-
60-6000-1100	Telephone & Postage	-	10	-	-	-
60-6000-1300	Utilities	-	-	-	-	-
60-6000-1600	Maint. & Repairs-Equipment	11,598	23,679	16,900	20,000	20,000
60-6000-1601	Maint. & Repairs-Other	-	-	-	-	-
60-6000-2600	Advertising	-	-	-	-	-
60-6000-3100	Auto Supplies, Gas & Oil	13,155	9,407	10,000	10,000	10,000
60-6000-3300	Departmental Supplies	37,891	41,420	40,000	45,000	40,000
60-6000-3301	Departmental Supplies Admin.	-	-	-	8,000	5,000
60-6000-3600	Uniforms	863	767	7,000	7,000	5,000
60-6000-5300	Dues, Subscriptions, Fees	-	-	-	-	-
60-6000-5400	Insurance & Bonds	14,181	9,111	10,313	12,000	10,500
60-6000-5700	Misc. Expense	-	12	-	-	-
60-6000-7400	Capital Outlay	-	-	-	-	-
	Expenditure Total	229,701	281,073	326,124	435,459	361,375
	Contribution to Fund Balance	68,196	63,773	3,876	(74,084)	0

Powell Bill

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recmnd
11-3430-0000	Street Allocation	176,724	193,927	194,000	198,602	198,602
11-3990-0000	Fund Bal. Appropriation	-	43,014	-	-	-
	Revenue Totals	176,724	236,941	194,000	198,602	198,602
11-5700-1500	Maint. & Repair- Streets	77,457	196,941	125,000	250,000	80,000
11-5700-7400	Capital Outlay- New Equipment	25,000	40,000	-	96,000	96,000
11-5700-7900	Sidewalk Maint/Construction	57,447	-	50,000	50,000	20,000
11-5700-7901	Drainage & Storm Sewer	-	-	-	-	-
	Totals	159,903	236,941	175,000	396,000	196,000
	Contribution to Fund Balance	16,821	-	19,000	(197,398)	2,602

City of Whiteville
Proposed FYE2027 Budget
As of May 26, 2026

WDDC

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	Requested	Admin Recmnd
20-3010-0010	Transfer from General Fund	78,580	130,000	184,000	-	140,000	157,000
20-3010-0100	TAX DISTRICT (CURRENT)	19,472	19,533	19,000	-	17,000	17,000
20-3010-0200	TAX DISTRICT (PRIOR)	544	578	600	-	600	600
20-3170-0000	Interest Income	1,098	13	-	-	-	-
20-3350-0000	Miscellaneous Revenue	425	7,535	-	-	-	-
20-3560-0000	Downtown Program Revenue	-	-	7,500	5,000	5,000	5,000
	Revenue Totals	100,119	157,659	211,100	5,000	162,600	179,600
20-4200-1000	Salaries & Benefits	82,634	128,193	142,103	-	143,553	143,553
20-4200-1100	Schools and Training	-	1,045	4,000	-	4,000	4,000
20-4200-5300	Telephone & Postage	-	838	1,200	-	1,200	1,200
20-4200-5400	Dues and Subscriptions	-	375	-	-	1,000	1,000
20-6600-3100	Insurance & Bonds	-	365	400	-	-	-
20-6600-3300	Auto Supplies-Gas & Oil	-	-	1,400	-	1,400	1,400
20-6600-5700	Departmental Supplies	2,797	2,196	2,500	-	2,500	2,500
20-6600-5750	Misc. Expense	440	7,174	100	-	100	84
20-6600-6700	Downtown Program Expense	-	-	15,600	-	5,000	5,000
20-6600-6800	Landscaping	6,670	7,427	11,500	-	14,000	14,000
20-6600-6950	Facade Grants	2,447	6,000	4,000	-	-	-
20-6600-7400	Christmas Lights Instal/Rem	-	-	7,500	-	4,500	4,500
	Capital Outlay	-	-	18,473	-	500	500
	Expenditure Total	94,988	153,614	208,776	-	177,753	177,737
20-9000-9500	Contribution to Fund Balanc	5,131	4,045	2,324	5,000	(15,153)	1,863

City of Whiteville

Proposed FYE2027 Budget

As of May 26, 2026

Vineland

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	Requested	Admin Recrmd
70-3010-0010	Transfer In from General Fund	49,736	27,200	20,000	20,000	20,000
70-3310-0000	Facility Rental Income	37,713	51,531	60,000	50,000	48,200
	Revenue Totals	87,449	78,731	80,000	70,000	68,200
70-6000-1000	Salaries & Benefits	58,788	42,044	33,155	34,161	34,161
70-6000-1100	Schools & Training	-	-	-	-	-
70-6000-1300	Telephone & Postage	1,953	720	3,000	3,000	3,000
70-6000-1500	Utilities	13,176	13,768	15,000	12,500	12,500
70-6000-1600	R&M - Buildings & Grounds	-	1,345	1,726	1,750	1,750
70-6000-1700	R&M - Equipment	-	4,469	4,000	1,000	1,000
70-6000-2600	R&M - Vehicles	-	-	-	-	-
70-6000-3100	Advertising	3,320	2,020	1,500	500	518
70-6000-3300	Travel Expense	-	-	-	-	-
70-6000-5300	Departmental Supplies	2,109	4,814	3,500	2,000	2,000
70-6000-5400	Dues & Subscriptions	-	-	-	-	-
70-6000-5700	Insurance & Bonds	5,293	6,461	7,120	7,150	7,150
70-6000-7300	Miscellaneous	-	472	-	-	-
70-6000-7400	Inventoried Assets	-	-	-	-	-
	Capital Outlay	-	-	11,000	5,500	5,500
	Expenditure Totals	84,638	76,113	80,000	67,561	67,579
	Contribution to Fund Balance	2,810	2,619	(0)	2,439	621

City of Whiteville
Schedule of Fees
FY 26-27



Effective Date of July 1, 2026
Adopted on ???

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ADMINISTRATION

REQUESTS FOR PUBLIC INFORMATION	FEES
Email	No Charge
Copies	\$0.15 per copy
Flash drive 2GB	\$10 each <i>(Non-Refundable & Non-Returnable)</i>
Flash drive 4GB	\$15 each <i>(Non-Refundable & Non-Returnable)</i>
Flash drive 8GB	\$20 each <i>(Non-Refundable & Non-Returnable)</i>

DRAFT

BUILDING INSPECTIONS

Residential Building Permits

Building Permits do not include Electrical, Plumbing, Mechanical, Insulation, or other required permits.

(Minimum Permit: \$100 \$105)

RESIDENTIAL – NEW CONSTRUCTION	
Single Family Dwelling	\$0.47 \$0.50 per sq. ft. heated
Duplex	\$0.55 \$0.58 per sq. ft. heated
Townhouse	\$0.47 \$0.50 per sq. ft. heated
Modular (Homes)	\$0.47 \$0.50 per sq. ft. heated
Home Addition	\$0.47 \$0.50 per sq. ft. heated
Accessory Building	\$0.38 \$0.40 per sq. ft. heated
All Unheated Area	\$0.32 \$0.34 per sq. ft.
Remodel Projects (up to 1,000 sq. ft.)	\$150 \$158
Remodel Projects (above 1,000 sq. ft.)	\$200, plus \$0.20 per sq. ft. \$210, plus \$0.21 per sq. ft.
Homeowners Recovery Fund	\$10

EXTERIOR ADDITIONS & REMODELS	
<i>(Including Decks, Porches, and Handicap Ramps)</i>	
Up to 256 sq. ft.	\$100 \$105
Above 256. sq. ft.	\$150, plus \$0.20 per sq. ft. \$158, plus \$0.21 per sq. ft.

Commercial/Industrial Building Permits

Building Permits do not include Electrical, Plumbing, Mechanical, Insulation, or other required permits.

(Minimum Permit: \$125 \$132)

New Construction	\$0.60 \$0.63 per sq. ft.
Remodel (up to 1,000 sq. ft.)	\$200 \$210
Above 1,000 sq. ft.	\$300, plus \$0.10 per sq. ft. \$315, plus \$0.21 per sq. ft.
Apartments	\$0.50 \$0.53 per sq. ft.
Modular (Office, Classroom)	\$0.50 \$0.53 per sq. ft.
Cell Tower	\$500 \$525

Electrical Permits
 (Minimum Permit: **\$100 \$105**)

NEW CONSTRUCTION - SERVICE SIZE	Residential	Commercial/Industrial
Up to 200 Amp	\$150 \$158	\$150 \$158
400 Amp	\$200 \$210	\$200 \$210
600 Amp	\$250 \$263	\$300 \$315
800 Amp	\$300 \$315	\$400 \$420
>800 Amp	\$50 \$53/100 Amp	\$100 \$105/100 Amp
New SFR up to 2000SF	\$170 \$179	
SFR up to 3000SF	\$220 \$231	
SFR up to 4000SF	\$270 \$284	
SFR up to 5000SF	\$345 \$363	
SFR above 5000SF	\$345, plus \$.025 per sq. foot \$363, plus \$0.27 per sq. ft.	
<i>The above prices include all panels, sub-panels, 220 volt and 120 volt circuits, and transformers.</i>		

EXISTING BUILDING/RESIDENCES – SERVICE UPGRADES	
60 to 200 ampere	\$150 \$158
200 ampere to 400 ampere	\$200 \$210
401 ampere and above	\$200 \$210, plus \$0.25 \$0.27 per additional ampere
ELECTRICAL MISC	
Receptacles/Outlets 120 volts (up to 20 receptacles)	\$60 \$63
21 or more receptacles	\$0.50 \$0.53 for each additional receptacle
240 volt outlet	\$5 \$6 additional fee per (240) outlet
HVAC Circuit(s)	\$50 \$53 ea.
Water Heater Circuit	\$50 \$53 ea.
Transfer Switch (400 amp and less)	\$60 \$63 ea.
Transfer Switch (401 amp and above)	\$60 \$63 ea., plus \$0.25 \$0.27 per additional ampere
Temporary Construction Pole	\$125 \$132 ea.
Swimming Pole	\$125 \$132 ea.
Manufactured/Mobile Home	\$100 \$105 ea.
Modular Home	\$100 \$105 ea.
Commercial Hood System	\$100 \$105 ea.
Communication and Fire Alarm System (Residential)	\$100 \$105
Outlets 277 Volts (up to 20)	\$100 \$105, plus \$3 \$4 each above 20 outlets
Outlet 480 Volts and Larger (up to 20)	\$125 \$132, plus \$5 \$6 each above 20 outlets
Communication and Fire Alarm System (Commercial)	\$100 \$105
Signs	\$75 \$79 ea.
Reconnection	\$75 \$79
Generators	\$125 \$132 ea.
Commercial Pole Lights	\$120 \$126
SOLAR PHOTOVOLTAIC SYSTEM	
Transformer(s)	\$10 ea.
Inverter(s)	\$10 ea.
String(s)	\$5 ea.
COMMERCIAL ALTERNATE, HYBRID, AND STORAGE ENERGY SYSTEMS (1/4 of 1% of Total Project Cost)	
Per 100K	\$250
Per 1M	\$2,500

Mechanical Permits

(Minimum Permit: \$75 \$79)

HEATING AND AIR CONDITIONING	
Size of Unit	\$40 \$42 First Ton, plus \$30 \$32 each additional ton
KW-Heat	\$4.00 \$5.00/KW
BTU (up to 100,000 BTU)	\$75 \$79
BTU (100,001 to 250,000 BTU)	\$100 \$105
BTU (250,001 to 450,000 BTU)	\$125 \$132
BTU (450,001 to 650,000 BTU)	\$150 \$158
BTU (650,001 to 850,000 BTU)	\$200 \$210
BTU (850,001 to 1,500,000 BTU)	\$225 \$237
Replace/Add Ducts	\$60 \$63 per system
Fireplaces/Pre-Fab	\$60 \$63
MECHANICAL MISC	
Commercial Hood System (Including Extinguishing System)	\$100 \$105 ea.
Commercial Exhaust Fan(s)	\$90 \$95
Boiler Unit(s)	\$100 \$105

Refrigeration Permits

(Minimum Permit: \$75 \$79)

1 to 5 compressors	\$75 \$79
6 or more compressors	Add \$20 \$21 per compressor

Plumbing Permits

(Minimum Permit: \$60 \$63)

RESIDENTIAL/COMMERCIAL – NEW CONSTRUCTION	
<i>(Individual Fixtures include water closets, sinks, lavatories, urinals, water coolers, showers, tubs, floor sinks, floor drains, hub drains, clothes washers, etc.)</i>	
Up to 10 fixtures	\$150 \$158
Each Additional Fixture Exceeding Initial 10 fixtures	\$5 \$6 per fixture
RESIDENTIAL/COMMERCIAL – ADDITIONS/REMODELS	
Up to 5 fixtures	\$100 \$105
Each Additional Fixture Exceeding Initial 5 fixtures	\$5 \$6 per fixture
PLUMBING MISC	
Sewer/Water Replacement	\$60 \$63
Water Heater Replacement	\$75 \$79 ea.
Back Flow Preventer	\$60 \$63 ea.
Grease Trap/Sand Trap	\$60 \$63 ea.
Mobile Home (Single-Wide)	\$60 \$63
Mobile Home (Double or Triple-Wide)	\$80 \$84
Modular	\$105 \$111
Gas Piping	\$75 \$79 for first appliance
Gas Piping	\$5 \$6 for each additional appliance after the first one
Gas Line	\$50 \$53 tank to meter
Yard Sprinkler System	\$100 \$105

Fire Sprinkler System Permits

(Minimum Permit: \$60 \$63)

Up to 10,000 square feet	\$200 \$210
In excess of 10,000 square feet	\$150 \$158, plus an additional \$0.03 \$0.04 per sq. foot
Fire Sprinkler Heads (only), up to 40 heads	\$40 \$42 ea.
Fire Sprinkler Heads, excess of 40 heads	\$40 \$42 ea., plus an additional \$1.00 per head

Insulation Permits

(Minimum Permit: \$75 \$79)

Up to 1,000 square feet	\$75 \$79
In excess of 1,000 square feet	\$75 \$79, plus an additional \$0.03 \$0.04 per sq. foot

Mobile/Manufactured Home Permits

Single, Double, and Triple-Wide Set-Up	\$100 \$105
Footing Permit	\$75 \$79

Sign Permits

SUBDIVISION SIGNS (All Lighted Signs also require an Electrical Permit)

Up to 16 square feet	\$75 \$79
In excess of 16 square feet	\$75 \$79, plus an additional \$0.50 \$0.53 per square foot

SMALL BUSINESS SIGNS (All Lighted Signs also require an Electrical Permit)

Up to 16 square feet	\$75 \$79
In excess of 16 square feet	\$75 \$79, plus an additional \$0.50 \$0.53 per square foot

OUTDOOR ADVERTISEMENT (All Lighted Signs also require an Electrical Permit)

Up to 32 square feet	\$150 \$158
In excess of 32 square feet	\$150 \$158, plus additional \$0.50 \$0.53 per square foot

Misc Building Inspection Permits

Awning, Canopy, Tent	\$75 \$79
Daycare Inspection (New)	\$150 \$158
Daycare Inspection (Annual)	\$100 \$105
Group Home Inspection	\$150 \$158
House Moving Permit	\$200 \$210
Swimming Pool	\$125 \$132
Demolition	\$125 \$132
ABC Permit/Inspections	\$300 \$315 (includes Fire, Building Inspections, etc.)
Conditional Power Fee:	\$125 \$132
Commercial Plan Review:	\$200 \$210
Building, Structure, Equipment, Moving, & Etc.	\$200 \$210
Motion Picture	\$200 \$210
Therapeutic Home	\$150 \$158
Change of Contractor	\$25 \$27

Penalties – Building Inspections

Re-Inspection Fee after 2 Failed Inspections	\$50 \$75 per trade
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NOTE: Work started without a proper permit may cause an attachment of a penalty up to twice the cost of the permit as applicable.

<p><u>Cancellations, Revocations, Expired Permits, Permit Extensions:</u> -Permits may be cancelled, but are non-refundable if work has already started -Permits are subject to revocation without refund if any part of the application is fraudulent -All expired permits are non-refundable -An active permit which may soon expire (and construction has not started), may be extended</p>

Planning, Economic Development, and Zoning

Planning and Zoning:

DOCUMENTS	
Zoning Ordinance	\$75 ea.
Subdivision Regulations	\$25 ea.
Land Use Development Plan	\$50 ea.
Flood Hazard Study	\$25 ea.

CHARGES (Includes Advertising Costs)	
Rezoning Application	\$350 ea.
Special Conditional Use Permit Application	\$350 ea.
Ordinance Amendment Application	\$350 ea.
Variance Application	\$350 ea.
Administrative Review Application	\$50 ea.
Minor Subdivision/Exempt Division	\$50, plus \$10/lot, in addition to engineering review fees/costs
Subdivision Plat Administrative Fee	\$350, plus \$10/lot
Flood Plain Development Permit	\$100 ea.
Development Plan Review	\$350, plus \$50 per gross acre
Stormwater Permit Fee	\$350, plus \$50 per gross acre, in addition to engineering review fees or costs
Annexation Application Fee	\$350 ea.
Zoning Permit (Residential)	\$50 ea.
Zoning Permit (Commercial)	\$100 ea.
Zoning Verification Letter	\$100 ea.
Mural/Public Art Review	\$75 ea.
Sidewalk Dining Permit Fee	\$100 ea.
Zoning Map: 8.5 x 11	\$5 ea.
Zoning Map: 11 x 17	\$10 ea.
Zoning Map: 24" x 26"	\$25 ea.
Copies of Other Maps/Plans: 18" x 24" B&W	\$1 per page
Copies of Other Maps/Plan: 18" x 24" Color	\$2 per page
Copies of Other Maps/Plans: 24" x 36" B&W	\$2 per page
Copies of Other Maps/Plan: 24" x 36" Color	\$3 per page
Copies of Other Maps/Plans: 34" x 34" B&W	\$3 per page
Copies of Other Maps/Plan: 34" x 34" Color	\$4 per page
Appeal to the Board of Adjustment	\$350 ea.
Zoning Violation Penalty	\$100 per day

Wireless Telecommunication Facility Fees:

New tower and substantial modifications	\$5,000
Eligible Facility	\$2,000
New tower and substantial modifications	\$7,500

Eligible Facility technical review	\$1,000
Post-Inspection Fee	\$2,000
Application Amendment	½ the Corresponding Consultant Fee

Nuisance Abatement Fees

City Dump Truck	\$57.50/hr
City Service Truck	\$57.50/hr
City Flat-bed Truck	\$57.50/hr
City Back-Hoe	\$69/hr
City Jet Truck	\$258.75/hr
City Rotary Lawn Mower	\$51.75/hr
City Side Mount Lawn Mower	\$143.75/hr
City Lawn Maintenance	\$92/hr
Supplies & Materials	Costs, plus an Administrative Fee of 15%
Tipping/Disposal Fee	As set by Columbus County or set by the Operator of the Disposal Site
Service/Support Not Identified Above	\$23/hr
2 HOUR MINIMUM APPLIED TO ALL ABATEMENTS	

FINANCE

Statutory and Municipal References:

Municipal authority to regulate and license businesses, trades, etc. exist with NCGS 160A-194; to regulate privilege license taxes on trades, professions, etc. the municipal authority exists with NCGS 160A-211 and NCGS 105-33 et seq. The authority for municipal taxation exists with NCGS 105, NCGS 160A-206 et se., and relating to the Tax Collector, NCGS 105-349 et. seq. The Municipal Reference is Chapter 110, Privilege License Tax in the City of Whiteville's City Code.

Listing of License Taxes

Privilege License Taxes Limited Under NC General Statutes:		
<i>Listed below are classifications of business activities governed within the North Carolina Revenue Laws, pursuant to NCGS 160A-211.</i>		
#	ITEM/DESCRIPTION	FEE
1300	Beer License – On Premise: (May 1 to April 30 – No Proration Allowed) State Law Reference: G.S. § 105-113.77; G.S. § 105-113.70	\$15
1301	Beer License – Off Premise: (May 1 to April 30 – No Proration Allowed) State Law Reference: G.S. § 105-113.77; G.S. § 105-113.70	\$5
1302	Beer License – Chain Stores when Applicable: (May 1 to April 30 – No Proration Allowed) State Law Reference: G.S. § 105-113.77; G.S. § 105-113.70	110%
1303	Beer License – Wholesale Beer: (May 1 to April 30 – No Proration Allowed) State Law Reference: G.S. § 105-113.77; G.S. § 105-113.70	\$37.50
1304	Wine License – On Premise: (May 1 to April 30 – No Proration Allowed) State Law Reference: G.S. § 105-113.77; G.S. § 105-113.70	\$10
1305	Wine License – Off Premise: (May 1 to April 30 – No Proration Allowed) State Law Reference: G.S. § 105-113.77; G.S. § 105-113.70	\$5
1306	Wine License – Chain Stores when Applicable: (May 1 to April 30 – No Proration Allowed) State Law Reference: G.S. § 105-113.77; G.S. § 105-113.70	110%
1307	Wine License – Wholesale Beer: (May 1 to April 30 – No Proration Allowed) State Law Reference: G.S. § 105-113.77; G.S. § 105-113.70	\$37.50

Solid Waste

CLASSIFICATION	CONTAINER SIZE	FEE
<i>Residential</i>	MSW Residential (96 gallon)	\$13.75 \$14.20 (once weekly pick-up)
<i>Commercial</i>	MSW Commercial (96 gallon)	\$36.82 \$37.95 (twice weekly pick-up)
<i>Commercial Dumpsters</i>	2 cubic yd.	\$70.60 \$72.75 (once weekly pick-up)
	4 cubic yd.	\$145.62 \$150.00 (once weekly pick-up)
	6 cubic yd.	\$211.80 \$218.15 (once weekly pick-up)
	8 cubic yd.	\$282.38 \$290.85 (once weekly pick-up)
	2 cubic yd.	\$141.21 \$145.45 (twice weekly pick-up)
	4 cubic yd.	\$282.40 \$290.87 (twice weekly pick-up)
	6 cubic yd.	\$423.56 \$436.30 (twice weekly pick-up)
	8 cubic yd.	\$564.74 \$581.70 (twice weekly pick-up)
	6 cubic yd.	\$835.64 \$860.70 (three x weekly pick-up)
	8 cubic yd.	\$847.09 \$872.50 (three x weekly pick-up)
	8 cubic yd.	\$1074.63 (four x weekly pick-up)
Leaf/Limb & Recycling	Leaf/Limb 5'x5'x5' Pile pickup	\$14.94 \$15.40 (weekly pick-up)
	Residential Recycling (96 gal.)	\$8.50 \$8.75 (every other week pick-up)
Commercial Cardboard	8 cubic yd. dumpster	\$280.00 \$288.50 (1 pick-up/week)
		\$460.00 \$473.80 (2 pick-up/week)
<i>Special Waste</i>	For Special Scheduled Pick-ups	Call for Special Pricing

Water/Sewer

SERVICE/COMMODITY	FEE
<i>The following fees shall include all expenses up to the property line of the person for whom the connection is being made.</i>	
Water and Sewer Deposit: Inside Rate	\$120
Water and Sewer Deposit: Outside Rate	\$240
WATER CONNECTIONS (Payable in Advance)	
Inside Rate: 3/4"	\$500
Inside Rate: 1"	\$1000
Water Connections other than 3/4" and 1":	Actual cost, plus 15% for inspection
Outside Rate: 3/4"	\$650
Outside Rate: 1"	\$1300
Water Connections other than 3/4" and 1":	Actual cost, plus 15% for inspection
SANITARY SEWER CONNECTIONS	
Inside Rate: 4"	\$500
Inside Rate: Sewer connections more than 4"	Actual cost, plus 15% for inspection
Outside Rate: 4"	\$650
Outside Rate: Sewer connections more than 4"	Actual cost, plus 15% for inspection
Across the Road Bores	Additional Tap Fees would only be effective on DOT streets
Water Connections on Opposite Side of DOT Street	Contractor Prevailing Rates
Sewer Connections on Opposite Side of DOT Street	Contractor Prevailing Rates

WATER USE	RATES
Inside: "0"	\$10.75 \$11.25
Inside: Per Gallon	\$0.0046 \$0.0048
Outside: "0"	\$17.25 \$18.00
Outside: Per Gallon	\$0.00642 \$0.00669
Meter/Hydrant Tampering Fine	Up to \$800
Service Charge	\$25 \$30
Delinquent Account Fee	\$15 \$20
Water & Sewer Deposit (Inside Rate)	\$120
Water & Sewer Deposit (Outside Rate)	\$240
Water & Sewer Transfer Fee (Inside Rate)	\$10
Water & Sewer Transfer Fee (Outside Rate)	\$10
SEWER USE	
Inside : "0"	\$24.00 \$24.85
Inside: Per Gallon	\$0.0070 \$0.00725
Outside: "0"	\$40.20 \$41.65
Outside: Per Gallon	\$0.01162 \$0.01203

BULK/MUNICIPAL USE - SEWER	RATES
Lake Waccamaw: Per 1,000 gallons	\$7.50 \$7.80
Bolton: Per 1,000 gallons	\$7.50 \$7.80
Brunswick: Per 1,000 gallons	\$7.50 \$7.80

BULK/INDUSTRIAL USE - SEWER	RATES
Industrial Customer: Monthly Rate	\$20 \$30 AND
Per One Thousand Gallons (minimum 20,000 daily average flow)	\$6 \$7 per gallon
<i>Note: Industrial users are located in the Industrial Park off Chadbourn Hwy and produce an average of more than 20,000 gallons of flow per day.</i>	

BULK/MUNICIPAL USE - WATER	RATES
Municipal Customer: Per 1,000 gallons	\$2.80 \$3.10

STORMWATER	RATES
Residential (annual fee)	\$115 \$125
Commercial (annual fee)	\$230 \$250

MISC	FEE
Returned Check	\$30
If the Meter has to be Plugged	\$100
If the Meter has to be Removed	\$100
Sidewalk Dining Permit	\$100

FIRE DEPARTMENT

INSPECTIONS	FEE
Hydrant Flow Testing	\$250 (per request)

EMERGENCY SERVICE RECOVERY COSTS	FEE
Heavy Apparatus	\$305
Light Apparatus	\$225
Extrication (w/o use of hydraulic tools)	\$835
Extrication (with use of hydraulic tools)	\$2015
Consumable Materials/Damaged Equipment	Replacement Cost (Current Rate Sheet Must be Supplied)
Level 1/MVA Flat Rate	\$535

Note: All incidents will be billed using "hourly" rate per apparatus. Elapsed time is from Alarm to Last Equipment Clear or In Quarters or In Service, whichever is later, and rounded up to the nearest hour. There will be additional itemization for materials consumed and any special procedure costs. All hourly rates include the personnel to man the apparatus, as does the flat rate.

FIRE MARSHAL

INSPECTIONS	FEE
Up to 5,000 square feet	\$100 \$110
5,001 to 10,000 square feet	\$120 \$125
10,001 to 15,000 square feet	\$150 \$155
15,001 to 20,000 square feet	\$180 \$185
20,001 to 25,000 square feet	\$200 \$210
25,001 to 50,000 square feet	\$220 \$230
50,001 to 80,000 square feet	\$280 \$290
80,001 to 120,000 square feet	\$300
120,001 to 150,000 square feet	\$325
150,001 to 200,000 square feet	\$350
200,001 to 300,000 square feet	\$375
>300,000 square feet	\$400
Special Situations Not Listed	\$80 \$110
Public Schools, Worship Centers, Synagogues	Exempt
Foster Homes and Therapeutic Homes	\$100
Group Homes and Assisted Living (Single Family Dwelling)	\$100
Hospitals	\$500
Wasted Trip Fee	\$50 \$100
Follow Up Compliance Inspection	\$0
Second Compliance Inspection	\$80 \$100
Third Compliance Inspection	\$120 \$150
Fourth Compliance Inspection	\$180 \$200
Fifth & Subsequent Inspection	\$220 \$250
PLAN REVIEW (for projects that do not require a permit)	
Up to 5,000 square feet	\$80 \$90
5,001 to 10,000 square feet	\$100 \$110
10,001 to 15,000 square feet	\$120 \$130
15,001 to 20,000 square feet	\$125 \$135
20,001 to 25,000 square feet	\$150 \$160
25,001 to 50,000 square feet	\$175 \$185
50,001 to 100,000 square feet	\$200 \$210
100,001 to 150,000 square feet	\$250 \$260
150,001 to 200,000 square feet	\$270
200,001-300,000 square feet	\$280
>300,000 square feet	\$300
Fire Alarm/Sprinkler System Plan Review (No Inspection Needed)	\$90
CIVIL PENALTY SCHEDULE	
First Offense	\$100 \$150
Second Offense	\$300 \$350
Third and Subsequent Offense	\$500 \$550
Locked or Blocked Exits (1 st Offense)	\$500 per Exit
Locked or Blocked Exits (2 nd Offense and subsequent)	\$1,000 per Exit
Exceeding Posted Occupant Load	\$500 \$750
OPERATIONAL PERMITS	
105.6.1 Aerosol Products	\$80 \$85
105.6.2 Amusement Buildings	\$100 \$110

105.6.3 Aviation Facilities	\$150 \$175
105.6.4 Carbon Dioxide Use/Beverage Dispensing	\$100 \$110
105.6.5 Carnivals and Fairs	\$100 \$150
105.6.6 Cellulose Nitrate Film	\$80 \$100
105.6.7 Flammable & Combustible Liquids	\$80 \$85
105.6.8 Combustible Fibers	\$80 \$85
105.6.9 Compressed Gases	\$80 \$85
105.6.10 Covered Mall Buildings	\$100 \$110
105.6.11 Cryogenic Fluids	\$50 \$55
105.6.12 Cutting and Welding	\$50 \$55
105.6.13 Dry Cleaning Plants	\$80 \$85
105.6.14 Exhibits and Trade Shows	\$100 \$150
105.6.15 Explosives	\$150 \$200
105.6.16 Fire Hydrants and Valves	\$40 \$50 per unit
105.6.17 Flammable Liquids	\$150 \$160
105.6.18 Floor Finishing Using Class I or II Liquids	\$75 \$80
105.6.19 Fruit and Crop Ripening	\$75 \$80
105.6.20 Fumigation and Thermal Insecticide Fogging	\$75 \$80
105.6.21 Hazardous Materials Storage, Transport, Use & Handling	\$100 \$110
105.6.22 Hazardous Production Materials Facilities (HPM)	\$100 \$150
105.6.23 High Piled Storage	\$100 \$110
105.6.24 Hot Work	\$50 \$55
105.6.25 Industrial Oven	\$80 \$85
105.6.26 Lumber Yards and Woodworking Plants	\$80 \$85
105.6.27 Liquid or Gas Fueled Vehicles in Assembly Buildings	\$50/Vehicle
105.6.29 Magnesium	\$80 \$85
105.6.30 Miscellaneous Combustible Storage	\$80 \$85
105.6.31 Motor Fuel Dispensing Facilities	\$100 \$110
105.6.32 Open Burning	\$100 \$120
105.6.33 Open Flames and Torches	\$100 \$110
106.5.34 Open Flames and Candles	\$100 \$110
106.5.35 Organic Coatings	\$50 \$55
105.6.36 Operation of Places Assembly	\$100 \$110
105.6.37 Removal of Private Fire Hydrants	\$80 \$85
105.6.38 Pyrotechnic Special Effects	\$200 \$225
105.6.39 Pyroxylin Plastics	\$80 \$85
105.6.40 Regulated Refrigeration Equipment	\$50 \$55
105.6.41 Repair Garages and Service Stations	\$80 \$85
105.6.42 Rooftop Heliports	\$150 \$175
105.6.43 Spraying or Dipping Operations	\$100 \$110
105.6.44 Storage of Scrap Tires and Tire Byproducts	\$100 \$110
105.6.45 Temporary Membrane Structures, Tents, and Canopies	Combined with Construction Permit
105.6.46 Tire Rebuilding Plants	\$80 \$85
105.6.47 Waste Handling	\$100 \$110
105.6.48 Wood Products	\$80 \$85
CONSTRUCTION PERMITS	
105.7.1 Automatic Fire Extinguishing System	
Hood System	\$50 \$65 base, plus \$2/nozzle

Sprinkler System	\$50 \$65 per riser, plus \$2/head
105.7.2 Battery Systems	\$80 \$90
105.7.3 Compressed Gases	\$100 \$110
105.7.4 Cryogenic Fluids	\$80 \$90
105.7.5 Emergency Responder Radio Coverage System	\$100/1000 square feet
105.7.6 Fire Alarm and Detection Equipment	\$80 \$95 per base, plus \$2/device
Fire Alarm System (Upfit Only)	\$95
Sprinkler System (Upfit Only)	\$95
105.7.7 Fire Pumps and Related Equipment	\$100 \$110
105.7.8 Flammable and Combustible Liquids	\$80 \$100/tank
Re-Piping Permit	\$100
Tank Installation	\$150/tank
Tank Abandonment	\$100/tank
105.7.9 Gates and Barricades Across Fire Apparatus Roads	\$80 \$90
105.7.10 Hazardous Materials	\$100 \$110
105.7.11 Industrial Ovens	\$80 \$95
105.7.13 Private Fire Hydrants	\$100 \$110/Hydrant
105.7.14 Smoke Control or Exhaust System	\$100 \$110
105.7.15 Solar Photovoltaic Power System	\$100 \$125
105.7.16 Spraying and Dipping	\$80 \$110
105.7.17 Standpipe Systems	\$75 \$100 per riser
105.7.18 Temporary Membrane Structures, Tents, and Canopies	\$25 \$75
ADMINISTRATIVE FEES	
Standby Assistance from Fire Marshal or Fire Inspector	\$40 \$75/hour
Witness Fire Flow Tests	\$40 \$75
Motion Picture Permit	\$250 \$275 per event
Occupying a Building without a CO or CC	\$200 \$250
After-Hours Inspection	\$50 additional charge
Weekend/Holiday Inspection	\$150
Failure to obtain Final Inspection	\$100
Misc Permit/Inspection	\$110
State-Required Inspection for License	\$110
State-Required Inspection for License – ETJ	\$120
Misc Inspection (Not Covered Elsewhere)	\$110
Inspection Fees for Foster Care, Group Homes, In-Home Day Care, and ABC Inspections MUST BE PREPAID	
NOTE: Work started without a proper permit may cause an attachment of a penalty up to twice the cost of the permit as applicable.	
NOTE:	
-Inspection Fees for existing buildings are due when invoiced. Subjects will have 30 days to remit payment.	
- After 30 days of non-payment, the bill will be placed in past due status and a second invoice will be sent.	
-After 60 days of non-payment, the invoice will be subject to a 10% late fee and the account will be placed on hold (no additional inspections or permits will be issued at this time).	
-After a period of 90 days, a civil motion will be taken through the court system.	

PARKS & RECREATION

PROGRAMS	ENTRY FEE
Women’s Softball	Cost of Sponsorship, plus \$25 for Non-Resident
Men’s Basketball: Resident	Fee determined by actual costs incurred by the City and then divided by the number of participating teams
Men’s Basketball: Non-Resident	Fee determined by actual costs incurred by the City and then divided by the number of participating teams
Men’s Fall Softball: Resident	Fee determined by actual costs incurred by the City and then divided by the number of participating teams
Men’s Fall Softball: Non-Resident	Fee determined by actual costs incurred by the City and then divided by the number of participating teams
Recreation Volleyball – Resident	\$15
Recreation Volleyball – Non-Resident	\$25
Indoor Soccer – Resident	\$15
Indoor Soccer – Non-Resident	\$25
Practice Lights: Resident	\$10 per hour
Practice Lights: Non-Resident	\$15 per hour
YOUTH PROGRAMS	
Youth T-Ball: Resident	\$15 \$25
Youth T-Ball: Non-Resident	\$25 \$35
Youth Basketball: Resident	\$15 \$25
Youth Basketball: Non-Resident	\$25 \$35
Youth Football: Resident	\$30 \$40
Youth Football: Non-Resident	\$40 \$50
Youth Softball: Resident	\$15
Youth Softball: Non-Resident	\$25
Youth Cheerleading: Resident	\$15 \$25
Youth Cheerleading: Non-Resident	\$25 \$35
Youth Tennis: Special Activity	Fee will be Based on Instructor’s Cost
Pickleball	\$15 \$30 (annual fee)
Pickleball	\$5 \$10 (monthly fee)
Miscellaneous Camps	Fee will be Based on Actual Cost of the Program
Miscellaneous Programs	Fee will be Based on Actual Cost of the Program
Other Specialized Instruction Programs <i>(dependent on level of instruction, length of program)</i>	Fees determined by staffing requirements and the number of participants to achieve 100% cost recovery.
RECREATION CENTER MEMBERSHIP	
Individual Membership: Resident	\$15 \$50/year OR \$5 \$10/month
Individual Membership: Non-Resident	\$25 \$75/year OR \$10 \$20/month
Registered Group Home Membership - Resident:	\$30/year
Registered Group Home Membership: Non-Resident	\$40/year
SHELTER, GYM, MISC RENTALS	
Large Shelter: Resident	\$5 per hour
Large Shelter: Non-Resident	\$10 per hour
Small Shelter: Resident	\$5 per hour
Small Shelter: Non-Resident	\$10 per hour
Cleaning Deposit for All Rentals	\$50 (Non-Refundable if facility not cleaned by the person renting/time used is different than agreement; determined by Parks and Recreation Director)
Multi-Purpose Room Rental: Resident & Non-Resident	\$15 \$25/hour
Kitchen Rental: Resident & Non-Resident	\$15 \$25/hour
Gym Rental Whole Court: Resident & Non-Resident	\$60/hour

FIELD RENTALS (All fees must be paid prior to practice or the beginning of competition)	
Field Rental (per Field)	\$150
Field Preparation (per Field, Prepare & Mark 1x/Day)	\$25
Press Box and Scoreboard	REQUIRES PRIOR APPROVAL OF RECREATION DIRECTOR
County, Non-Organizational Teams (Family Reunions, Pick-Up Teams, etc.)	\$10 per hour (Does not include marking of the field)
Practice Lights: Resident	\$10 per hour
Practice Lights: Non-Resident	\$20 per hour
TENNIS AND BASKETBALL COURT RENTALS	
Tournaments: East City Park	\$150 per day
Tournaments: West City Park	\$75 per day
Lights: Resident	\$10 per hour
Lights: Non-Resident	\$20 per hour
<i>A FEE of \$5 will be added to the Early Registration Fee if ANY resident OR non-resident signs up for a program during the late registration period.</i>	

VINELAND STATION DEPOT

RENTAL RATES – WEEKENDS (Friday - Sunday)	
Weekend Rate	\$1,695 \$1,800 Per Day
Weekend Package	\$3,195 \$3,400 (Includes Friday, Saturday, and Sunday)
Weekend – Half Day Rate	\$595 \$625 (Half Day – Up to 6 Hours)
Refundable Deposit	\$300/Each Event
RENTAL RATES – WEEKDAYS (Monday - Thursday)	
Weekday Rate	\$895 \$950 Per Day (Monday-Thursday)
Meeting Room	\$95 Per Hour
Non-Profit Weekday Rate	\$595 \$625 Per Day (Monday-Thursday)
Non-Profit Meeting Room	\$45 Per Hour
Weekday – Half Day Rate	\$595 (Half Day – Up to 6 Hours)
Refundable Deposit	\$300/Each Event

Events scheduled for the Half Day Rate will forfeit the Deposit if facility is not vacated after a maximum of 6 hours.

POLICE DEPARTMENT

PARKING VIOLATIONS	FEES
<i>Failure to appear or pay penalties as seen below related to the Traffic Schedule, within five (5) days, subjects the violator to an additional penalty of \$10.00. If the violator fails to pay the second penalty within fifteen (15) days, a warrant will be issued to the violator.</i>	
Parked in Fire Lane	\$125
Parking Too Far from Curb	\$25
Double Parked	\$25
Parked Wrong Side of Street	\$25
Parked Improperly	\$25
Blocking Traffic	\$25
Parked in a Prohibited Zone	\$25
Parked in Loading Zone	\$25
Parked Within 15 Feet of Fire Hydrant	\$125
Parked Within 15 Feet of a Fire Station Driveway	\$125
Loud Noises/Music	\$100
Dogs, Running at Large	\$25
Unlawful Handicap Parking	\$125
Other (As Noted on Citation)	\$25
PARADES/WALKS/SPECIAL EVENTS (Applications must be received 90 days prior to the event)	
Parade Application Fee/Non-Profit	\$150 each
Parade Application Fee/For-Profit	\$500 each
Late Application Fee	\$150 each (added to the application fee)
POLICE MISC FEES	
Community Watch Sign	Cost of Materials, plus Labor
Funeral Escort Service (with 48-hour notice)	\$100 each
Funeral Escort Service (with less than 48-hour notice)	\$150 each
Safety Cone Rental	\$2.50 per Cone
Safety Cone Replacement	\$30 per Cone
Wrecker Rotation Fee (to be on Rotation in the City of Whiteville)	Annual \$200 fee for the first wrecker and \$50.00 per wrecker afterwards
NUMBER OF FALSE ALARMS (Civil Penalties)	
4 th False Alarm	\$50
5 th False Alarm	\$75
6 th False Alarm	\$100
7 th False Alarm	\$150
8 th False Alarm	\$200
9 th False Alarm	\$250
10 or more False Alarms	\$500

Authority:

This Ordinance is enacted pursuant to the provisions of NCGS §160A-211, §105-33-109; §105-113.68 -105.113.79, and Article 9 in Chapters 105 and 160A of the NC General Statutes.

EFFECTIVE DATE:

The amendment to this Ordinance is effective on the date of its enactment and applies to all persons doing business on or after such date.

Adopted this the day of ???; effective July 1, 2026.

ATTEST:

Terry L. Mann, Mayor

Heather Dowless, City Clerk

(SEAL)