



BOARD OF ALDERMEN  
AGENDA ITEM  
08/06/25

---

ISSUE: Budget Amendments 2026-26.09 and 2026-26.10

PRESENTED BY: Kim Weaver, Deputy Finance Officer

DEPARTMENT(S): Fire Station #2 Fund - 50  
Capital Improvement Fund - 12

---

Background: Fire Station #2 Fund 50 - Because of the Construction Change Directive No. 1 approved by the Town and issued to the Contractor on June 5, 2025, and the subsequent interim determination by the Architect under Section 7.3.9 of the Contract, the Contract Sum is adjusted on the same basis as a Change Order, which necessitates a budget amendment for \$26,590.10 for this project. The Town is adopting this amendment to comply with the terms of the contract, while fully preserving the Town's legal position and any rights as to the Construction Change Directive No. 1. The \$26,590.10 is funded by a Transfer from Fund 12 Capital Improvement Fund to Fund 50 Fire Station #2.

Attachments: Budget Amendment 2026-26.09 Fund 50, and  
Budget Amendment 2026-26.10 Fund 12

Recommendation: Approve Amendments as recommended

Action Needed: Yes

Suggested Motion: *"I, \_\_\_\_\_, make a motion to approve Budget Amendments 2026-26.09 and 2026-26.10 as presented."*

Funds: 50 and 12

Follow Up: Deputy Finance Officer

**ORDINANCE NO. 2026 -26.09**  
**TOWN OF NORTH TOPSAIL BEACH, NC**  
**Ordinance Amending the Fire Station #2 Capital Project (Fund 50)**

**THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN** that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

**Section I:** This Ordinance is to amend the Fire Station #2 (Fund 50).

**Section II:** The following amounts are appropriated for the project and authorized for revenue and expenditure.

	<b>Project Budget</b>	<b>Increase (Decrease)</b>	<b>Amended Project</b>
<b>ESTIMATED REVENUES</b>			
50-330-00 Loan Proceeds	5,600,000	-	5,600,000
50-339-01 T/I Fund 12 Capital Improvement	1,165,167	26,590 (1)	1,191,757
50-399-02 T/I Fund 10 General Fund	232,000	-	232,000
<b>Total Revenues</b>	<b>6,997,167</b>	<b>26,590</b>	<b>7,023,757</b>
<b>APPROPRIATIONS</b>			
Capital Improvements			
50-450-02 Construction Costs	6,217,315	26,590 (1)	6,243,905
50-450-05 Environmental Testing (ECS)	59,823	-	59,823
50-440-07 Construction Administration (BM)	420,463	-	420,463
50-450-11 Contingency	65,516	-	65,516
50-450-13 Utilities	2,050	-	2,050
50-450-74 Capital Outlay	232,000	-	232,000
<b>Total Appropriations</b>	<b>6,997,167</b>	<b>26,590</b>	<b>7,023,757</b>

- (1) Because of the Construction Change Directive No. 1 approved by the Town and issued to the Contractor on June 5, 2025, and the subsequent interim determination by the Architect under Section 7.3.9 of the Contract, the Contract Sum is adjusted on the same basis as a Change Order, which necessitates a budget amendment for \$26,590.10 for this project. The Town is adopting this amendment to comply with the terms of the contract, while fully preserving the Town's legal position and any rights as to the Construction Change Directive No. 1.

**Section III:** The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

**Section IV:** The Town Manager is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

**Section V:** Copies of the grant project ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.

**Section VI:** This capital project ordinance expires when the Fire Station is completed.

Adopted this 6th Day of August 2025.

Motion made by \_\_\_\_\_, 2nd by \_\_\_\_\_

**VOTE:   \_\_ FOR   \_\_ AGAINST   \_\_ ABSENT**

\_\_\_\_\_  
JOANN MCDERMON, MAYOR

\_\_\_\_\_  
KIM WEAVER, DEPUTY  
FINANCE OFFICER

**ORDINANCE NO. 2026-26.10**  
**TOWN OF NORTH TOPSAIL BEACH, NC**  
**Ordinance Amending the 2025-26 Capital Improvement Fund (12)**

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that the following annual budget ordinance is hereby amended:

**Section I: Estimated Revenues and Appropriations.** Capital Improvement Fund is hereby amended by increasing estimated revenues and appropriations in the amount indicated:

	2025-26 Amended Budget	Increase (Decrease)		2025-26 Amended Budget
<b>ESTIMATED REVENUES</b>				
12-301-00 PROPERTY TAX (.07)	1,157,116	-		1,157,116
12-301-03 ONSLOW COUNTY FIRE TAX	486,026	-		486,026
<b>Total Revenues</b>	1,643,142	-		1,643,142
<b>APPROPRIATIONS</b>				
12-440-01 FIRE STATION #2 PRINCIPAL DEBT	373,334	-		373,334
12-440-02 FIRE STATION #2 INTEREST DEBT	198,091	-		198,091
12-440-03 JOENC FIRE TRUCK PRINCIPAL ONLY DEBT	17,500			17,500
12-750-03 BIKE PATH PROJECT	100,000	-		100,000
12-750-04 PUBLIC WORKDS BUILDING PROJECT	20,000	-		20,000
12-750-11 FUTURE CAPITAL IMPROVEMENTS	751,944	(26,590)	(1)	725,354
12-750-45 TAX COLLECTION FEES	17,116			17,116
12-998-02 TRANSFER OUT TO FUND 50 FIRE STATION	165,157	26,590	(1)	191,747
<b>Total Appropriations</b>	1,643,142	-		1,643,142

- (1) Transfer \$26,590.10 to Fire Station #2 for the WB Brawley CCD#1. The Town is adopting this amendment to comply with the terms of the contract, while fully preserving the Town's legal position and any rights as to the Construction Change Directive No. 1.

**Section II:** Copies of this ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.

Adopted this 6th Day of August 2025.

Motion made by \_\_\_\_\_, 2nd by \_\_\_\_\_

**VOTE: \_\_\_ FOR \_\_\_ AGAINST \_\_\_ ABSENT**

\_\_\_\_\_  
JOANN MCDERMON, MAYOR

\_\_\_\_\_  
KIM WEAVER, DEPUTY FINANCE  
OFFICER