



BOARD OF ALDERMEN
AGENDA ITEM
06/30/26

ISSUE: Budget Amendments 2026-26.59 and 2026-26.60

PRESENTED BY: Wayne Johannessen, Finance Officer

DEPARTMENT(S): General Fund - 10 & Fire Station #2 Fund - 50

Background: Fire Station #2 needs an additional \$15,000 for furniture costs and the Public Buildings & Grounds department has \$15,000 unspent in furniture in the FY 2026 Budget. These (2) ordinances transfer the \$15,000 from the General Fund -10 to the Fire Station #2 Fund - 50.

Budget Ordinance 2026-26.59 appropriates the \$15,000 transfer out to Fund 50 and Ordinance 2026-26.60 appropriates the \$15,000 transfer in from Fund 10.

Attachments: Budget Amendment 2026-26.59 Fund 10 and Budget Amendment 2026-26.60 Fund 50.

Recommendation: Approve Amendments as recommended

Action Needed: Yes

Suggested Motion: *"I, _____, make a motion to approve Budget Amendments 2026-26.59 and 2026-26.60 as presented."*

Funds: 10 and 50

Follow Up: Finance Officer

ORDINANCE NO. 2026-26.59
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the 2025-26 General Fund (10)

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. General Fund is hereby amended by increasing estimated revenues and appropriations in the amount indicated:

	2025-26 Amended Budget	Increase (Decrease)	2025-26 Amended Budget
ESTIMATED REVENUES			
TAXES - AD VALOREM	4,425,249	-	4,425,249
LOCAL SALES TAX	2,962,767	-	2,962,767
INTERGOVERNMENTAL REVENUES	625,601	-	625,601
CHARGES FOR CURRENT SERVICES	830,043	-	830,043
INTEREST	602,000	-	602,000
OTHER REVENUES	21,000	-	21,000
T/I FUND 31	2,000,000	-	2,000,000
Total Revenues	11,466,660	-	11,466,660
APPROPRIATIONS			
GOVERNING BODY	410,580	-	410,580
ADMINISTRATION	1,347,041	-	1,347,041
ELECTIONS	5,000	-	5,000
IT	351,691	-	351,691
NON-DEPARTMENTAL	2,391,565	-	2,391,565
POLICE SEPARATION ALLOWANCE	17,805	-	17,805
POLICE DEPARTMENT	1,714,435	-	1,714,435
FIRE DEPARTMENT	1,769,909	-	1,769,909
PLANNING & ZONING	271,522	-	271,522
BUILDING INSPECTIONS	330,697	-	330,697
RECREATION	294,170	-	294,170
COMMITTEES	2,000	-	2,000
PUBLIC BUILDINGS & GROUNDS	503,789	(15,000)	488,789
INSURANCE	377,227	-	377,227
PUBLIC WORKS	586,907	-	586,907
PUBLIC STREETS	530,500	-	530,500
SANITATION COLLECTIONS	561,822	-	561,822
TRANSFER OUT TO CAPITAL PROJECT FUND 50	-	15,000	15,000
Total Appropriations	11,466,660	-	11,466,660

- (1) Move \$15,000 from the Public Buildings and Grounds budget for furniture purchases and move it to the Capital Project Fund 50 - Fire Station #2.

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 30th Day of June 2026.

Motion made by _____, 2nd by _____

VOTE: __ FOR __ AGAINST __ ABSENT

RICHARD GRANT
MAYOR

WAYNE JOHANNESSEN
FINANCE OFFICER

ORDINANCE NO. 2026 -26.60
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.

	Project Budget	Increase (Decrease)	Amended Project
ESTIMATED REVENUES			
50-330-00 Loan Proceeds	5,600,000	-	5,600,000
50-339-01 T/I Fund 12 Capital Improvement	1,201,862	-	1,201,862
50-399-02 T/I Fund 10 General Fund	232,000	15,000 (1)	247,000
Total Revenues	7,033,862	15,000	7,048,862
APPROPRIATIONS			
Capital Improvements			
50-450-02 Construction Costs	6,274,894	-	6,274,894
50-450-05 Environmental Testing (ECS)	66,823	-	66,823
50-450-07 Construction Administration (BM)	420,463	-	420,463
50-450-11 Contingency	37,632	-	37,632
50-450-13 Utilities	2,050	-	2,050
50-450-74 Capital Outlay	232,000	15,000 (1)	247,000
Total Appropriations	7,033,862	15,000	7,048,862

- (1) Appropriates the \$15,000 Transfer In from the General Fund to the Fire Station #2 Capital Project Fund for the purchase of furniture.

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 30th Day of June 2026.

Motion made by _____, 2nd by _____

VOTE: ___ FOR ___ AGAINST ___ ABSENT

RICHARD GRANT
MAYOR

WAYNE JOHANNESSEN
FINANCE OFFICER