



BOARD OF ALDERMEN
AGENDA ITEM
06/30/26

ISSUE: Budget Amendments 2026-26.54 and 2026-26.55

PRESENTED BY: Wayne Johannessen, Finance Officer

DEPARTMENT(S): PTC-8 Fund - 32 & Shoreline Protection Fund - 30

Background: FEMA awarded Project 805109 PW17 and Project 805096 PW16 in the amount of \$4,330,561 and \$24,701 respectively. The Board desired to proceed with the Project and advance \$2,974,942 while awaiting FEMA approval. Budget Ordinance 2026-26.54 appropriates the FEMA additional funding of \$1,380,320; reduces contingency by \$1,000,000 as the project is 99% completed and transfers from Fund 32 to Fund 30 \$2,380,320 of the previously advanced funds

Budget Ordinance 2026-26.55 appropriates the final payment of Florence Cat B \$2,087,616 and the transfer in from Fund 32 \$2,380,320 which then increases the reserve for future projects \$4,467,936.

Attachments: Budget Amendment 2026-26.54 Fund 32 and Budget Amendment 2026-26.55 Fund 30.

Recommendation: Approve Amendments as recommended

Action Needed: Yes

Suggested Motion: "I, _____, make a motion to approve Budget Amendments 2026-26.54 and 2026-26.55 as presented."

Funds: 32 and 30

Follow Up: Finance Officer

ORDINANCE NO. 2026 - 26.54
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the NCDPS PTC 8 FEMA GRANT -
FEMA NO. FEMA-4837-NC Grant Project Ordinance (Fund 32)

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 grant project ordinance is hereby adopted:

Section I: This Ordinance is to amend the FEMA-44837-NC PTC 8 Grant Project Fund (Fund 32).

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

	Project Budget	Increase (Decrease)		Amended Project
ESTIMATED REVENUES				
32-348-24 FEMA-4837-NC PTC 8	2,231,206	1,035,241	(1)	3,266,447
32-350-00 State Match	743,736	345,079	(1)	1,088,815
32-399-01 T/I Fund 30 Shoreline Protection	2,974,942	-		2,974,942
Total Revenues	5,949,884	1,380,320		7,330,204
APPROPRIATIONS				
32-470-02 805096 PW16 Public Crossover Damage	24,701	-		24,701
32-470-30 805109 PW17 Loss Determin & Cost Analysis RPT	59,810	-		59,810
32-470-31 805109 PW17 Upland Borrow Site Invest & Analysis	3,000	-		3,000
32-470-32 805109 PW17 Pre-Construction Meeting/Coord	4,800	-		4,800
32-470-33 805109 PW17 Project Permitting	19,500	-		19,500
32-470-34 805109 PW17 Final Project Design	15,000	-		15,000
32-470-35 805109 PW17 Project Plans & Spec Bidding	15,900	-		15,900
32-470-36 805109 PW17 Pre-Construction Monitoring	24,500	-		24,500
32-470-37 805109 PW17 Equip Mobilization/Demobilization	100,000	-		100,000
32-470-38 805109 PW17 Beach Fill Placement	3,288,634	-		3,288,634
32-470-39 805109 PW17 Performance & Payment Bonds	20,000	-		20,000
32-470-40 805109 PW17 Construction Administration	255,667	-		255,667
32-470-41 805109 PW17 Post Construction Monitoring	19,500	-		19,500
32-470-42 805109 PW17 State & Fed Reg Closeout	70,500	-		70,500
32-470-43 805109 PW17 Dune Plantings	433,750	-		433,750
32-470-99 Contingency	1,594,622	(1,000,000)	(1)	594,622
32-998-30 T/O Fund 30 Shoreline Protection	-	2,380,320	(1)	2,380,320
Total Appropriations	5,949,884	1,380,320		7,330,204

(1) Appropriates the FEMA award for Project 805109 PW17 and Project 805096 PW16 in the amount of \$4,330,561 and \$24,701 respectively. Repays to Fund 30 money advance prior to the FEMA Grant Award and reduces contingency.

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 grant project ordinance expires when all grant funds have been obligated and expended by the Town or when FEMA determines, whichever comes first.

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. 2026-26.55
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the 2025-26 Shoreline Protection Fund (30)

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

	2025-26 Adopted Budget	Increase (Decrease)		2025-26 Amended Budget
ESTIMATED REVENUES				
30-301-00 Accommodation Tax	2,000,000	-		2,000,000
30-301-05 Ad Valorem Tax - Beach	1,653,225	-		1,653,225
30-317-01 County Grant Funding	150,000	-		150,000
30-329-00 Interest Income	125,000	-		125,000
30-335-16 FEMA Hurrigan Florence	-	2,087,616	(1)	2,087,616
30-345-00 Local Option Sales Tax	1,108,888	-		1,108,888
30-350-01 Paid Parking Revenue	336,375	-		336,375
30-399-32 T/I Fund 32 PTC-8	-	2,380,320	(2)	2,380,320
30-399-00 Appropriated Fund Balance	40,000	-		40,000
Total Revenues	5,413,488	4,467,936		9,881,424
APPROPRIATIONS				
30-710-08 Lease Payments	36,900	-		36,900
30-710-10 Beach Lobbyist Contract	63,300	-		63,300
30-710-12 Beach/Access Maintenance	138,100	-		138,100
30-710-14 Beach Meetings/ Conferences	20,000	-		20,000
30-710-15 M & R Dune/Crosswalk	140,000	-		140,000
30-710-45 Contracted Services	305,070	-		305,070
30-710-59 Sea Oats Program	37,000	-		37,000
30-711-45 Tax Collection Fees	24,454	-		24,454
30-720-07 New River EIS Project	185,926	-		185,926
30-720-08 Contracts, Plans, Specs	68,300	-		68,300
30-720-10 Vitex	285,200	-		285,200
30-720-45 Contracted Services	40,000	-		40,000
30-720-50 2022B SOB Payment	1,884,803	-		1,884,803
30-720-57 2022C FEMA SOB Interest	1,721,043	-		1,721,043
30-720-60 30 Year Beach Plan	275,000	-		275,000
30-720-64 Sandbag Repair Project	188,392	-		188,392
30-999-01 Reserve for Future Projects	-	4,467,936	(1) (2)	4,467,936
Total Appropriations	5,413,488	4,467,936		9,881,424

- (1) Appropriates the revenue for Hurricane Florence Reimbursement DR4393 PW 1583 Cat B \$2,087,616 and the increase expenditure to Reserve for Future Projects.
- (2) Appropriates the revenue for the repayment from Fund 32 for \$2,380,320 Transferred prior to the FEMA Grant Award and the increase expenditure to Reserve for Future Projects.

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