



BOARD OF ALDERMEN
AGENDA ITEM
11/05/25

ISSUE: Budget Amendment 2026-26.20
PRESENTED BY: Wayne Johannessen, Finance Officer
DEPARTMENT(S): General Fund 10 - Police, Buildings and Public Works

Background: Move \$46,000 from the General Fund Contingency for the following: \$16,000 to Public Works Maintenance and Repair of equipment and \$30,000 to Public Buildings for the replacement of the roof at Public Works. Accept a \$34,000 grant from NCOSBM for the purchase of All Terrain Vehicle, Equipment, and Drones, training and FAA Certification. Town purchased a Roxor (all terrain vehicle) on January 11, 2024 for \$18,595 which is eligible for reimbursement. The balance of \$15,405 can be used for Drones, training, FAA Certification and any equipment for the all terrain vehicle. The reimbursement of \$18,595 will increase Contingency.

Attachments: Budget Amendment 2026-26.20

Recommendation: Approve Amendments as recommended

Action Needed: Yes

Suggested Motion: "I, _____, make a motion to approve Budget Amendment 2026-26.20 as presented."

Funds: 10

Follow Up: Finance Officer

ORDINANCE NO. 2026-26.20
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	585,538	34,000	(3) 619,538
CHARGES FOR CURRENT SERVICES	830,043	-	830,043
INTEREST	602,000	-	602,000
OTHER REVENUES	21,000	-	21,000
Total Revenues	9,426,597	34,000	9,460,597
APPROPRIATIONS			
GOVERNING BODY	408,830	-	408,830
ADMINISTRATION	1,335,150	-	1,335,150
ELECTIONS	5,000	-	5,000
IT	335,020	-	335,020
NON-DEPARTMENTAL	522,271	(27,405)	(1) (2) (3) 494,866
POLICE SEPARATION ALLOWANCE	17,805	-	17,805
POLICE DEPARTMENT	1,669,630	15,405	(3) 1,685,035
FIRE DEPARTMENT	1,752,851	-	1,752,851
PLANNING & ZONING	277,693	-	277,693
BUILDING INSPECTIONS	311,843	-	311,843
RECREATION	294,170	-	294,170
COMMITTEES	2,000	-	2,000
PUBLIC BUILDINGS & GROUNDS	473,093	30,000	(2) 503,093
INSURANCE	377,227	-	377,227
PUBLIC WORKS	551,692	16,000	(1) 567,692
PUBLIC STREETS	530,500	-	530,500
SANITATION COLLECTIONS	561,822	-	561,822
Total Appropriations	9,426,597	34,000	9,460,597

- (1) Move \$16,000 from the General Fund Contingency to Public Works for higher costs of maintenance and repair of equipment. JD Mower down needs estimated repairs of \$5,000 (can change once rebuild is underway); new brush for Street Sweeper and other potential needs due to age, overuse and under maintained equipment.
- (2) Move \$30,000 from the General Fund Contingency to Public Buildings for roof replacement at Public Works. Maven Roofing quote \$85,017.15 + sales tax \$8,650.45 = 93,667.60. Maintenance & Repair budget 10-500-15 is \$70,000 and need an additional \$30,000 = \$100,000 to allow for additional costs that may be uncovered during the removal and replacement. The \$70,000 in account 10-500-15 will be moved to capital outlay 10-500-74 along with the \$30,000 from contingency to allow for the replacement of the roof.
- (3) Accept \$34,000 Grant from NCOSBM for the purchase of an All Terrain Vehicle, Equipment, and Drones, training and FAA Certification. The Town purchased a Roxor (all terrain vehicle) on January 11, 2024 for \$18,595 which is eligible for reimbursement. There is a balance of \$15,405 for the purchase of Drone(s), training, FAA Certification and equipment for the all terrain vehicle. The \$18,595 reimbursement will increase Contingency.

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 5th Day of Nov 2025.

Motion made by _____, 2nd by _____

VOTE: __ FOR __ AGAINST __ ABSENT

JOANN MCDERMON, MAYOR

WAYNE JOHANNESSEN, FINANCE OFFICER