



BOARD OF ALDERMEN
AGENDA ITEM
10/01/25

ISSUE: Budget Amendment 2026-26.17

PRESENTED BY: Kim Weaver, Deputy Finance Officer

DEPARTMENT: General Fund - 10

Background: Authorizes new position of Accountant I in Grade 17. Budget Amendment transfers \$90,600 from Contingency: of which \$88,664 is for wages and benefits to Administration and \$1,936 to IT for purchase of a laptop. Projected budget impact reflects the earliest starting date of October 22, 2025.

This also incorporates the previous action by the Board to reclassify the Office Assistant Grade 6 to a Program Specialist Grade 11 for Police.

Attachments: Budget Amendment 2026-26.17, Appendix A Position Classification by Grade, Appendix B Authorized Positions by Department, Accountant I Job Description

Recommendation: Approve Amendment as recommended

Action Needed: Yes

Suggested Motion: "I, _____, make a motion to approve Budget Amendment 2026-26.17 as presented; along with Exhibits A and B

Funds: 10

Follow Up: Deputy Finance Officer

ORDINANCE NO. 2026-26.17
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	-		585,538
CHARGES FOR CURRENT SERVICES	830,043	-		830,043
INTEREST	602,000	-		602,000
OTHER REVENUES	21,000	-		21,000
Total Revenues	9,426,597	-		9,426,597
APPROPRIATIONS				
GOVERNING BODY	408,830	-		408,830
ADMINISTRATION	1,246,486	88,664	(1)	1,335,150
ELECTIONS	5,000			5,000
IT	333,084	1,936	(1)	335,020
NON-DEPARTMENTAL	612,871	(90,600)	(1)	522,271
POLICE SEPARATION ALLOWANCE	17,805	-		17,805
POLICE DEPARTMENT	1,669,630	-		1,669,630
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	-		473,093
INSURANCE	377,227	-		377,227
PUBLIC WORKS	551,692	-		551,692
PUBLIC STREETS	530,500	-		530,500
SANITATION COLLECTIONS	561,822	-		561,822
Total Appropriations	9,426,597	-		9,426,597

Move \$90,600 from the General Fund Contingency; of which \$88,664 (wages & benefits assumes hire date no earlier than 10/22/25) to Administration to hire an Accountant I position Grade 17; and \$1,936 to IT for the purchase of a laptop.

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 1st Day of Oct 2025.

Motion made by _____, 2nd by _____

VOTE: ___ FOR ___ AGAINST ___ ABSENT

JOANN MCDERMON, **MAYOR**

KIM WEAVER, **DEPUTY FINANCE OFFICER**

**APPENDIX A
TOWN OF NORTH TOPSAIL BEACH
POSITION CLASSIFICATION BY GRADE**

****REVISED 10/01/25**

2025-2026

3% COLA

GRADE	CLASSIFICATION	HIRING RATE	MIDPOINT	MAXIMUM	FLSA STATUS
3		29,051	37,039	45,028	
4		30,503	38,892	47,280	
5		32,028	40,836	49,643	
6	Maintenance Worker	33,629	42,877	52,125	
7	Public Works Technician	35,310	45,021	54,731	
8	Senior Public Works Technician	37,076	47,272	57,468	
9	Administrative Specialist	38,930	49,636	60,342	
10	Firefighter (FT and PT) Senior Administrative Specialist/Interim Finance Officer	40,877	52,118	63,359	
11	Permit Specialist/Deputy Town Clerk Program Support Specialist ** Program Support Specialist Reclassification (Moved From Grade 6)	42,921	54,725	66,528	
12	Master Firefighter Police Officer Reserve Police Officer	45,067	57,461	69,854	
13	Police Detective Fire Lieutenant	47,320	60,333	73,346	
14	Fire Captain Police Corporal	49,686	63,350	77,013	
15	Police Sergeant	52,170	66,517	80,864	
16	Police Lieutenant Public Works Superintendent	54,779	69,843	84,907	E

**APPENDIX A
TOWN OF NORTH TOPSAIL BEACH
POSITION CLASSIFICATION BY GRADE**

****REVISED 10/01/25**

2025-2026

3% COLA

GRADE	CLASSIFICATION	HIRING RATE	MIDPOINT	MAXIMUM	FLSA STATUS
17	Deputy Fire Chief	57,518	73,336	89,153	E
	Code Enforcement Officer/Project Facilitator				E
	Police Captain				E
	** Accountant I (New Position)				E
18	Building Codes Administrator	60,394	77,003	93,611	E
19	Town Clerk	63,414	80,853	98,292	E
	Planner 1				E
20	Planning Director	66,585	84,896	103,207	E
	IT Director				
21	Fire Chief	69,914	89,141	108,367	E
22	Police Chief	73,410	93,598	113,786	E
23		77,081	98,279	119,476	E
24		80,935	103,192	125,449	E
25		84,982	108,352	131,722	E
26	Finance Officer	89,231	113,770	138,308	E
	Town Manager	NO GRADE			E

**** CHANGES FROM ADOPTED**

APPENDIX B
TOWN OF NORTH TOPSAIL BEACH
AUTHORIZED EMPLOYEE POSITIONS
****REVISED 10/01/25**
2025-2026
GRADE/CLASS TITLES

6	FT	<u>Administration</u>	
		Town Manager	NG
		Finance Officer	26
		Senior Administrative Specialist/Interim Finance Officer	10
		Town Clerk	19
		Code Enforcement Officer/Project Facilitator	17
		** Accountant I (New Position)	17
	*	<i>PT - Code Enforcement Officer</i>	
1	FT	<u>IT</u>	
		IT Director	20
2	FT	<u>Planning</u>	
		Planning Director	20
		Planner 1	19
2	FT	<u>Inspections</u>	
		Building Codes Administrator	18
		Permit Specialist/Deputy Town Clerk	11
14	FT	<u>Police</u>	
		Police Chief	22
		Police Captain	17
		Police Lieutenant	16
		Police Sergeant (2)	15
		Police Corporal (2)	14
		Police Officer (6)	12
		** Program Support Specialist Reclassification (Moved From Grade 6)	11
	*	<i>PT - Police Officer</i>	
	*	<i>Seasonal - Beach Ambassadors</i>	
	*	<i>Seasonal - Reserve Police Officer (5)</i>	
4	FT	<u>Public Works</u>	
		Public Works Superintendent	16
		Senior Public Works Technician	8
		Public Works Technician (2)	7

APPENDIX B
TOWN OF NORTH TOPSAIL BEACH
AUTHORIZED EMPLOYEE POSITIONS

****REVISED 10/01/25**

2025-2026

GRADE/CLASS TITLES

17 FT Fire

Fire Chief	21
Deputy Fire Chief	17
Fire Captain (3)	14
Fire Lieutenant (3)	13
Master Firefighter (6)	12
Firefighter (3)	10
* PT - Firefighter (3)	

46 FT	<i>POSITIONS</i>
--------------	-------------------------

11 * PT Positions are not counted in the Full Time Head Count

PT - Code Enforcement Officer
PT - Police Officer
Seasonal - Beach Ambassadors
Seasonal - Reserve Police Officer (5)
PT - Firefighter (3)

**** CHANGES FROM ADOPTED**

Town of North Topsail Beach Accountant I

GRADE	17	SALARY	\$2,820.62 - \$3,428.96 Biweekly
FLSA STATUS	E		\$73,336 - \$89,153 Annually
ESTABLISHED DATE	October 1, 2025	REVISION DATE	New Position

Description

The purpose of this position is to prepare documents/reports, assist with annual audit/ACFR process, debt management, cash management and respond to financial information requests. This is accomplished by maintaining debt schedules, initiating payments, preparing financial statements and schedules, assisting with debt issuance, and performing complex research. Other duties include managing accounting for the Town's insurance policies and workers' compensation.

Provide contract support to the Finance Department by preparing and reviewing formal contracts for accuracy and inclusion of all relevant information and verifying contract funding. This position requires independent judgment, discretion and initiative in prioritizing and completing projects, working with all levels of Town staff, and managing difficult public contact situations with tact. This position ensures compliance with local policies, Federal regulations, and NC statutes, as well as best business practices related to government grants, bidding and contracting.

Provide Grant coordination during the application and submission process to ensure all required information is included. Assists with budget preparation, maintains contract documentation, and other pre/post-award activities, such as requests for reimbursements, quarterly and annual reports to include closeout. Review documentation for compliance, communicates and coordinates grant initiatives between divisions.

Manage and direct the payroll operations for all employees. This is accomplished by overseeing all payroll and timekeeping related policies and procedures, administering, and troubleshooting the payroll software system, developing and managing improvements to the Town's payroll process, and ensuring compliance with all local, state and federal reporting requirements.

Responsible for managing the efficient and accurate processing of all accounts payable transactions within the organization. Involves performing and supervising accounts payable operations, ensuring compliance with Town policies and procedures, and maintaining strong relationships with vendors and internal stakeholders. Drives process improvements and use technology to enhance efficiency and accuracy in the payment process.

Essential Functions

- Consolidates financial information for annual audit and assists with the production of the ACFR by preparing work papers, financial statements, footnotes, statistical tables, schedules, and the transmittal letter.
- Manages the timely completion of various statutory and other required reports such as the Powell Bill report Municipal Street Fiscal Data report, LGC-203, TR-2, collecting sales tax reports from departments and filing annual sales tax refund requests; completing payroll report forms 941, 941B and NC-5Q; preparing and sending letters to stale dated check recipients; submitting NC Escheat reports and the Annual Financial Information Report.
- Manage existing debt by maintaining payment schedules, initiating payments, managing responses regarding debt payments, assisting management with information gathering and distribution, managing post-issuance and arbitrage compliance and preparing the debt management section of the Town's annual budget document.
- Manage the accounting of Town insurance claims and workers' compensation by, updating the statement of values, coordinating with Insurance Broker for projected premiums, managing Town-wide insurance budgets, managing disbursements for premiums and claims, and allocating related expenses to departments.

- Manage surplus property; reviews surplus items for disposal and processes for disposal to ensure compliance with the Town's Surplus Property Disposal guidelines within the Town's purchasing policy; handles customer inquiries about surplus property.
- Manage capitalization of fixed assets and calculates depreciation by reviewing capital outlay general ledger accounts and projects for capital expenditures, coordinating with departments for appropriate documentation, updating the fixed asset system, tagging assets, and performing physical verifications.
- Processes purchase requisitions and purchase orders that involve ensuring accuracy of information; determines method of pricing requested items; decides if requisitions are valid and complete prior to processing and approval.
- Prepares complex journal entries including annual modified accrual entries and other audit related annual adjustments.
- Prepares and Monitors Grant Financial Documents and Reports. Prepares financial reports, reimbursement requests, and invoices; monitors internal financial forms, contracts, and compliance-related documentation.
- Regularly reviews assigned grant programs to ensure compliance with applicable federal, state, and agency rules, and verifies attainment of grant goals and objectives.
- Ensures the timely payment of employees by overseeing the data entry and recording of time and all employee actions; reviewing and making necessary adjustments to payroll; administering and reviewing all employee deductions into the payroll system.
- Prepares payroll related reports by overseeing the reporting process and ensuring accuracy of payroll records; solving issues with the payroll system and employee pay; managing the preparation of reports for the annual financial statements; managing the period end and coordinating the required report submissions; overseeing the administration of various deductions, contributions, and disbursements; and supervising the execution and remittance of taxes, levies, and garnishments.
- Manages the payroll system and the payroll/timekeeping functions by overseeing the development of training requirements; implementing work priorities and payroll schedules; updating and maintaining the systems and ensuring timely and accurate performance; and resolving payroll accounting questions. Provides timely communications to employees and supervisors regarding time and attendance, tax updates, benefit verification and other payroll related items.
- Manage deductions and benefits with the providers by overseeing the deductions process and ensuring the proper amount is being withheld or billed; coordinating necessary adjustments to statements and system records; analyzing data and developing queries to ensure accurate and timely payments.
- Resolves payroll issues for staff and/or auditors by researching regulations pertaining to payroll; interpreting laws and regulations regarding taxes and payroll withholding; interpreting internal policies and laws; providing recommendations to management based on historical analysis and projections; ensuring compliance with local, state and federal reporting requirements; and responding to inquiries and special requests from employees and regulatory agencies. Develops and manages improvements to the Town's payroll processes to improve efficiency. Collaborate with other departments for implementation of new procedures, benefits, systems, etc.
- Coordinates and monitors payroll activities by preparing payroll year-end work papers for external auditors, prepares year-end journal entries, adjusting entries and accruals, financial reports and statements, coordinates payroll audit activities with auditors.
- Responsible for the end-to-end operations of the accounts payable operations, including invoice processing, payment runs, and expense report management.
- Ensure all payments are processed accurately, in a timely manner, and in compliance with Town policies and regulatory requirements.
- Review and approve large or complex invoices and payments.
- Develop and enforce accounts payable policies and procedures.
- Resolve escalated vendor issues, discrepancies, or disputes effectively and professionally.
- Ensure accurate vendor records, including banking information and tax documents (e.g., W-9s).
- Negotiate payment terms and discounts with vendors to optimize cash flow.
- Ensure compliance with tax regulations, including sales/use tax and 1099 reporting requirements.
- Collaborate with auditors to support audit requests and to ensure accuracy and compliance.
- Performs other related duties as assigned.

Job Requirements

- Bachelor's degree in accounting, Business, or related field and five years of relevant experience, or equivalent combination of education and experience.
- Thorough knowledge of generally accepted accounting principles
- Ability to quickly adapt to changing technology and learn new software systems.
- Strong analytical, problem solving, and decision-making skills.
- Ability to perform independent research and develop recommendations.
- Class C Driver's License
- Must be bondable.
- Thorough knowledge of NC Local Government bidding and contracting.
- Considerable knowledge of NC General Statutes, NCDOT contracting requirements, AIA documents, and Federal Grant Guidelines.
- Ability to obtain considerable knowledge of Purchasing and all other related policies.
- Certified Local Government Purchasing Officer (CLGPO) designation OR the ability to earn this level certification within 2 years of hire.
- Certified Payroll Manager (CPM) designation OR the ability to earn this level certification within 2 years of hire.

Supplemental Information

PHYSICAL DEMANDS AND WORKING ENVIRONMENT:

Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.