



Board of Commissioners Meeting Agenda Item Submittal

Item To Be Considered: **Budget Ordinance Amendment #2027-1**

Board Meeting Date: **July 28, 2026**

Prepared By: **Sonia Johnson, Finance Director**

Overview: A Budget Ordinance Amendment is requested for multiple departments.

1. Non-Departmental: The Town's current laptops have reached the end of their expected useful life.

The laptops were last replaced in September 2020. Funding was appropriated during the previous fiscal year to replace these outdated devices; however, due to the Town's transition to Onslow County Information Technology (IT) services, the purchase was delayed and was not completed before the close of the fiscal year. As a result, the funds reverted to fund balance.

Staff is requesting that \$29,000 be reappropriated in the current fiscal year to complete the planned replacement of the Town's laptops. Replacing these devices will improve system performance, strengthen cybersecurity, ensure compatibility with current software applications, and reduce maintenance costs and operational issues associated with aging equipment.

Source of Funds: Appropriated Fund Balance

2. Parks & Recreation: During the previous fiscal year, staff issued a purchase order for playground mulch. The vendor scheduled the first delivery for May 15, 2026, and the second delivery for June 11, 2026. However, the first shipment was not received until the end of June 2026, and the second shipment was placed on backorder.

At fiscal year-end, any unspent appropriations reverted to the General Fund balance in accordance with the Town's budget procedures. Since the purchase order could not be fully completed due to vendor delivery delays, staff is requesting that \$3,253 be reappropriated in the current fiscal year to complete the purchase for its original intended purpose.

Source of Funds: Appropriated Fund Balance

3. Parks & Recreation: In May 2026, the Town ordered new swing benches to replace the existing swings at all Town parks. Many of the existing swings had already been removed because they were broken beyond repair and posed maintenance and safety concerns.

Staff worked with the local business, Rooms Unlimited, to secure favorable pricing, allowing the Town to replace all existing swings at Municipal Park, Pirates Den Park, Bicentennial Park, and Ward Shore Park within the available funding.

Action: _____

Although the order was placed during the previous fiscal year, the swings are not anticipated to be delivered until the end of the summer. As a result, the funds reverted to fund balance at fiscal year-end.

Staff is requesting that \$12,170 be reappropriated in the current fiscal year to complete the purchase for its original intended purpose.

Source of Funds: Appropriated Fund Balance

Background Attachment(s): Budget Ordinance Amendment #2027-1

Recommended Action: Motion to approve Budget Ordinance Amendment #2027-1