



**Town of North Topsail Beach  
Board of Aldermen Regular Meeting**

**Wednesday, May 07, 2025, at 11:00 AM**

**Town Hall - 2008 Loggerhead Court, North Topsail Beach, NC 28460**

**(910) 328-1349 | [www.northtopsailbeachnc.gov](http://www.northtopsailbeachnc.gov)**

*Mayor - Joann M. McDermon  
Alderman - Richard Grant  
Alderman - Connie Pletl  
Town Manager - Alice Derian*

*Mayor Pro Tem - Tom Leonard  
Alderman – Mike Benson  
Alderman – Laura Olszewski  
Interim Town Clerk – Nancy Avery*

**I. CALL TO ORDER (Mayor McDermon)**

**II. INVOCATION (Alderman Grant)**

**III. PLEDGE OF ALLEGIANCE (Mayor McDermon)**

**IV. APPROVAL OF AGENDA**

**Specific Action Requested: Mayor will request a motion to adopt the agenda**

**V. MANAGER'S REPORT**

**VI. OPEN FORUM**

Citizens have the opportunity to address the Board for no more than three minutes per comment on any issue upon which the Board of Aldermen has control.

**VII. PUBLIC PRESENTATIONS AND HEARINGS**

A. Public Hearing on proposed Fiscal Year 2025-2026 Budget Ordinance and Fee Schedule

B. Monthly Coastal Engineer report (Fran Way)

**VIII. CONSENT AGENDA**

A. Approval of Minutes

April 2, 2025 regular meeting

April 10, 2025 budget workshop

April 15, 2025 budget workshop

B. Department Head Reports

1. Finance Department
2. Fire Department
3. Inspections Department
4. Planning Department
5. Police Department

C. WB Brawley Company – Change order in the amount of \$1,292.45 for Metal Framing Resubmittal as approved through consensus of the Board of Aldermen to avoid delays

D. 2025-25.21 General Fund - Transfers \$232,000 to Fund 50 for the purchase of equipment included in the GF operating budget in FY 2025

E. 2025-25.22 Fire Station # 2 - (3) Items. A - Transfer from GF of \$232,000 for equipment. B - Moves Debt Service \$584,395 for the Fire Station to Fund 12 and C -Change order #4 for WB Brawley \$1,293.00

F. 2025-25.23 Capital Impv – Debt service for Fire Station #2 moved from Fund 50 into Fund 12

G. Committee Reports

1. Planning Board & PPI Committee
2. Board of Adjustment
3. TISPC <https://tispc.org/minutes/>

**Specific Action Requested: Mayor will request a motion to approve the Consent Agenda**

## **IX. CONTINUING BUSINESS**

- A. Status report from GWI on issues outlined in their contract (Alderman Grant/ Ms. Beth Wood, CPA, GWI Tax & Accounting)
- B. Washington DC Legislative Update (Mayor Pro Tem Leonard)

## **X. NEW BUSINESS**

- A. Consideration of Planning Board appointment (Mayor McDermon)  
Term expiring for Lisa Brown on May 15, 2025
- B. Consideration of Board of Adjustment appointments (Mayor McDermon)  
Terms expired for Hanna McCloud and Scott Morse on May 1, 2025

## **XI. OPEN FORUM**

Citizens have the opportunity to address the Board for no more than three minutes per comment on any issue upon which the Board of Alderman has control.

## **XII. ATTORNEY'S REPORT**

## **XIII. MAYOR'S REPORT**

## **XIV. ALDERMAN'S REPORT**

## **XV. CLOSED SESSION - as per N.C.G.S. 143-318.11(a)**

**(3) Consultation with attorney**

## XVI.ADJOURNMENT



BOARD OF ALDERMEN  
AGENDA ITEM  
05/07/25

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ISSUE: Budget Hearing on the FY 2025 - 2026 Budget and Fee Schedule

PRESENTED BY: Mayor McDermon

DEPARTMENT: Governing Body

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Background: A Public Hearing is required prior to adoption of the FY 2025 - 2026 Budget and Fee Schedule. The publication of the Budget and Fee Schedule was posted to the Town's Website, notification on the Town's Facebook Page and a an Advertisement in the Jacksonville Daily News along with an email to the media list utilized by Onslow County. Any changes to the budget as presented will be made upon direction by the Board and included in the final budget and fee schedule, both to be adopted on June 4th 2025.

Recommendation: Hold the public hearing on the FY 2025-2026 Budget and Fee Schedule

Action Needed: Open the Public Hearing and after all comments are completed, Close the Public Hearing.

Suggested Motion: *"I, \_\_\_\_\_, make a motion to open the Public Hearing." At the end "I, \_\_\_\_\_ make a motion to close the Public Hearing".*

Funds: General Fund (10), Capital Improvement Fund (12) and Shoreline Protection Fund (30)

Follow Up: Town Manager





Fiscal Year 2025 - 2026  
Board Approved Operating Budgets  
7/1/2025

GENERAL FUND - FUND 10  
CAPITAL IMPROVEMENT FUND - FUND 12  
SHORELINE PROTECTION FUND - FUND 30

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Joann M. McDermon, Mayor  
Tom Leonard, Mayor Pro Tem



Alice Derian, ICMA-CM  
Town Manager

Aldermen:  
Mike Benson  
Rick Grant  
Connie Pletl  
Laura Olszewski

## **NOTICE OF PUBLIC HEARING**

### **Fiscal Year 2025-2026 Proposed Budget and Fee Schedule**

Notice is hereby given that the Town of North Topsail Beach Board of Aldermen will hold a legislative hearing for the purpose of receiving public comments on the proposed budget and fee schedule for fiscal year 2025-2026 as follows:

DATE: Wednesday, May 7, 2025, regular meeting

TIME: 11:00 am, or soon thereafter

PLACE: North Topsail Beach Town Hall, 2008 Loggerhead Court

A copy of the proposed budget has been submitted to the governing body and is on file for public inspection in the office of the Town Manager and is on the Town's website at [www.northtopsailbeachnc.gov](http://www.northtopsailbeachnc.gov).

All interested persons are encouraged to attend.

Nancy Avery  
Interim Town Clerk  
Town of North Topsail Beach  
North Carolina

Joann M. McDermion, Mayor  
Mike Benson, Mayor Pro Tem



Alice Derian, ICMA-CM  
Town Manager

Aldermen:  
Richard Grant  
Tom Leonard  
Connie Pletl  
Laura Olszewski

Nancy Avery  
Interim Town Clerk

## BUDGET MESSAGE

To the Honorable Mayor McDermion and Town Board of Aldermen: With this letter, I am pleased to present the proposed 2025-2026 fiscal year budget (FY 2026) for your review and consideration.

This budget is the culmination of efforts put forth by the Mayor, Board, and Staff and has been prepared in accordance with North Carolina General Statutes, and the North Carolina Local Government Budget and Fiscal Control Act.

Priorities established for the FY 2026 budget are as follows:

- ✓ Remain fiscally sound with a healthy Fund Balance
- ✓ Continue to provide and enhance public safety to residents and visitors
- ✓ Maintain a high level of preparedness to respond to and recover from emergencies
- ✓ Continue to support and balance the demands of new residential development
- ✓ Continue to provide high service levels and quality of life amenities (our beach!)
- ✓ Addressing infrastructure needs and Capital Improvements

All funds in the proposed budget are balanced, and all revenues and expenditures are identified for FY 2026.

## REVENUES & EXPENDITURES

Revenue projections are conservative. The Town's largest source of revenue comes from ad valorem property taxes. The budget is proposing that the total tax rate remains the same at forty-three cents (\$0.43). This will allow the Town to continue to provide and expand necessary services, as well as plan for upcoming improvements and purchases. The total assessed value for next year shows a 2.27% increase from last year at \$1,721,800,000 (including motor vehicles) provided by the Onslow County Tax Department. This makes the estimated revenue at \$7,403,740. The budget assumes a 96% collection rate, totaling \$7,107,590, which will be divided among the town's three funds as follows:

General Fund - \$0.26 → \$4,297,249  
Capital Improvement Fund - \$0.07 → \$1,157,116  
Shoreline Protection Fund - \$0.10 → \$1,653,225

BM 1 of 3

The second largest source of revenue comes from the local sales tax which is estimated at \$4,071,655. This revenue source is divided among two funds – the General Fund \$2,962,767 and the Shoreline Protection Fund \$1,108,888.

It is estimated that we will collect \$448,500 in parking revenue – no increase from FY 2025. The budget reflects 25% going into the General Fund \$112,125 and 75% into the Shoreline Protection Fund \$336,375.

Our Accommodations Tax rate remains 3% for this upcoming fiscal year and the revenues collected will solely go towards the Shoreline Protection Fund. Collections are estimated to be \$2,000,000.

The Budget Officer (Town Manager) and GWI Tax & Accounting compiled and formulated the expenditures based on requests and justifications submitted by department heads, guidance provided at the budget workshops, current contracts, as well as reviewing historical data.

The Town is committed to providing professional services which include police, fire, inspections, permitting, public works and planning. Our employees are the number one asset for the Town and account for over half of the operating budget.

The budget provides for a 3% Cost of Living Adjustment and up to 5% Merit for employees.

We do not have the updated mandatory increase for the Town's portion of the contribution to the North Carolina Local Government Retirement System that will go into effect in FY 2026. The FY 2025 rates included in the budget are General Class employees' contribution rates 13.71% and Law Enforcement Officers' rate 15.04%. The updated rates are scheduled for release on April 24, 2025 by the Board of Trustees for the Local Government Employees Retirement System (LGERS). The adjustment will be made in the Contingency line item and then distributed to the departments after budget adoption. The Town's rates that contribute to employee's 401(k) accounts remain the same at 3% and 5% for general class and law enforcement, respectively.

We continue to wait for the renewal costs for the Town's Group Insurance for Employees, Workers' Compensation and all other Insurance (property, vehicles, equipment, cyber, etc.).

Efforts were made to consolidate expenditures related to technology in the IT budget along with new software for Purchase Requisitions and EFT payments to vendors. Budget includes funding to replace the roof at Public Works, Town Hall Erosion improvements and reconfiguration; (1) F150 with upfit for Police; JCB Backhoe, John Deer Boom Mower Attachment, Wet/Dry vacuum truck, (8) crosswalks - construction and restriping, jet ski and trailer for Fire, and additional funding for Snowflakes in Recreation.

We are continuing to make investments in the Capital Improvements Fund, or Fund 12. Seven cents (\$0.07) of the proposed tax rate will be exclusively allocated to this fund for the planning and preparation of future needs for the town. The debt service is allocated for Fire Station No. 2 and a Fire Truck, as well as \$100,000 for a Bike Path and \$917,101 for future capital improvements. This fund allows the Town to fiscally prepare for upcoming needs.

BM 2 of 3

The Shoreline Protection Fund, or Fund 30 has ten cents (\$0.10) of the proposed tax rate exclusively allocated to this fund for beach restoration. This budget's largest expenditure is debt of which is the 2022B Special Obligation Bond Payment in the amount of \$1,884,803 (paid off in FY 2027, 12/15/26) and the 2022C Special Obligation Bond Payment in the amount of \$1,721,043 paid off on 10/12/25, this year.

The Town has approximately \$6.2 million in outstanding FEMA reimbursements from Dorian and Florence. The state holds back 25% of the approved funding until after the Projects are closed out. Once these reimbursements are received the General Fund is due \$2,000,000 and the Shoreline Protection fund the balance.

This budget provides a financial plan and foundation that reflects our collective goals and priorities as a Town. It makes every effort to keep costs at a minimum and provide the necessary services to the citizens of North Topsail Beach in the most efficient and effective manner possible while also preparing for future needs. I would like to express my sincere gratitude to the Board of Aldermen, Debra Mack and Beth Wood with GWI Tax and Accounting Services, and Department Heads for their assistance in contributing to the budget process.

Respectfully Submitted,

Alice Derian  
Signer ID: I7KQRAHJ10...  
Alice Derian, ICMA-CM  
Town Manager

4/23/25

DATE



**BOARD APPROVED BUDGET ORDINANCE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2026  
PRESENTED FOR PUBLIC HEARING ON MAY 7, 2025**

**BE IT ORDAINED BY THE** by the Governing Board of the Town of North Topsail Beach, NC :

**Section 1.** The following amounts are hereby appropriated in the General Fund for the operation of the Town and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

**FUNCTIONS**

**General Government**

Governing Body	\$ 408,830
Administration	1,242,242
Elections	5,000
IT	332,351
Non-Departmental	719,256

**Public Safety**

Police Separation Allowance	17,805
Police	1,590,786
Fire	1,745,064

**Community Development**

Planning	276,189
Inspections	299,155
Recreation	294,170
Committees	2,000

**Public Works**

Public Buildings	473,093
Insurance	378,233
Public Works	550,101
Streets	530,500

**Environmental Protection**

Sanitation	561,822
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<b>Total General Fund Expenses</b>	<b>\$ 9,426,597</b>
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**Section 2.** The following revenues are estimated to be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

**CATEGORIES**

**Taxes - Ad Valorem**

Current Year	\$ 4,297,249
Prior Years	45,000
Motor Vehicles	80,000
Penalties	3,000

**Local Sales Taxes**

Local Option Sales Tax	2,962,767
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**Intergovernmental Revenues**

Powell Bill	43,000
Beer and Wine Tax	3,400
Solid Waste Tax	750
Utility Franchise Tax	530,612
NCDOT ROW Mowing Agreement	7,776

**Charges for Current Services**

Police Department Fees	
Officer Citations/Court Fees	4,000
Fire Department Fees	
Fire Inspections & Violations	500
Inspection Department Fees	
Building Permit	65,000
Mechanical Permit	8,000
Electrical Permit	12,000
Plumbing Permit	1,200
Insulation Permit	500
Homeowners Recovery	300
Technology Permit	5,000
Re-Inspection & Fine	13,000
Contractor's Change Request (CCR)	2,000
Planning	
Planning & Zoning	28,000
Code Enforcement	3,000
Parking	
Paid Parking	112,125
Sanitation	
Refuse collection	575,418

**Interest Earnings**

Interest Income	602,000
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**Other Revenue**

Recreation Rental Fees	2,000
Miscellaneous	2,000
Sales of Town Merchandise	7,000
Sales of Fixed Assets	10,000

<b>Total General Fund Revenues</b>	<b><u>\$ 9,426,597</u></b>
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**Section 3.** The following amounts are hereby appropriated in the Capital Improvement Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

**FUNCTIONS****Debt Payments**

Fire Station #2 Principal	\$ 373,334
Fire Station #2 Interest	198,091
JOEMC Fire Truck Principal Only	17,500

**Capital Improvements**

Bike Path	100,000
Public Works Building Project	20,000
Future Capital Improvements	917,101
Tax Collection Fees	17,116

<b>Total Capital Improvement Fund Expenses</b>	<b><u>\$ 1,643,142</u></b>
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**Section 4.** The following revenues are estimated to be available in the Capital Improvement Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

**CATEGORIES**

**Taxes - Ad Valorem**

Current Year	\$ 1,157,116
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**Intergovernmental Revenues**

Onslow County Fire Tax	486,026
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<b>Total Capital Improvement Fund Revenues</b>	<b>\$ 1,643,142</b>
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**Section 5.** The following amounts are hereby appropriated in the Shoreline Protection Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

**FUNCTIONS**

**Debt**

2022B SOB Payment	\$ 1,884,803
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2022C FEMA SOB Payment	1,721,043
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**Capital Improvements**

Lease Payments	36,900
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Beach Lobbyist Contract	61,300
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Beach/Access maintenance	138,100
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Beach Related Travel Conferences	20,000
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Dune/Crossover Repair & Maintenance	40,000
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Contracted Services	24,000
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Sea Oats Program (50/50)	37,000
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Tax Collection Fees	24,454
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New River EIS Project	147,500
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Contracts, Plans Specs	20,000
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VITEX	285,200
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30 Year Beach Plan	275,000
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Sandbag Repair Project	200,000
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Future Projects	458,188
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<b>Total Shoreline Protection Fund Expenses</b>	<b>\$5,373,488</b>
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**Section 6.** The following revenues are estimated to be available in the Shoreline Protection Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

**CATEGORIES**

**Taxes**

Accommodation Tax	\$2,000,000
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Ad Valorem Tax	1,653,225
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**Local Sales Taxes**

Local Option Sales Tax	1,108,888
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**Charges for Current Services**

Paid Parking	336,375
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**Interest Earnings**

Interest Income	125,000
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**Intergovernmental Revenues**

Onslow County Fire Tax	150,000
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<b>Total Shoreline Protection Fund Revenues</b>	<b>5,373,488</b>
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**Section 7:** The Board of Aldermen adopted in March of 2022 the Beach Maintenance, Capital Project Ordinance Fund 31 in accordance NCGS 159-13.2. This capital project is for a FEMA funded beach nourishment project. This project is being financed by appropriations of Federal and State funds as well as town funds. This project was amended in March of 2023 to extend the project an additional 2.5 miles, making the southmost 6.5 miles of our beach a FEMA Category G Engineered Beach. This amendment to the project is being funded by grants awarded by North Carolina Department of Environmental Quality. Per NC G.S.159-13.2(f) please be aware that this project will continue to have appropriations available for expenditure during the budget year.

**SECTION 8:** The Board of Aldermen adopted in February of 2024 the Fire Station No. 2, Capital Project Ordinance Fund 50 in accordance with NCGS 159-13.2. This capital project consists of the demolition of the previous south end fire station and the construction of a new fire station situated on the same property. This project is being financed by debt issuance as well as town funds. Per NC G.S.159-13.2(f) please be aware that this project will have appropriations available for expenditure during the budget year.

**SECTION 9:** The Board of Aldermen adopted in December of 2024 the NCDPS PTC 8 Grant Project Ordinance Fund 32 in accordance with NCGS 159-13.2. This grant project is funded by the NC Department of Public Safety - Division of Emergency Management (NCDPS) FEMA-4837-NC for Dune Restoration caused by damage from Potential Tropical Cyclone 8 - PTC 8. These funds will be used for engineering and construction expenses to restore damaged Dunes. This project is pending obligation of funds by a grant as well as town funds. Per NC G.S.159-13.2(f) please be aware that this project will have appropriations available for expenditure during the budget year.

**SECTION 10:** The Board of Aldermen adopted in December of 2024 the DRMG Grant - MOA# NCEM-DRMG2304 Grant Project Ordinance Fund 60 in accordance with NCGS 159-13.2. This grant project is funded by the NC Department of Public Safety - Division of Emergency Management (NCDPS) MOA# NCEM-DRMG2304 for (2) Stormwater Projects. These funds will be used for engineering and construction expenses for the conveyance or storage of stormwater runoff for Island DR (HWY 210) at the South Fire Station and New River Inlet Rd. (SR 1568) at the Richard Peters Town park. This project is being funded by a grant as well as town funds. Per NC G.S.159-13.2(f) please be aware that this project will have appropriations available for expenditure during the budget year.

**Section 11:** There is hereby levied a tax at the rate of forty-three cents (\$0.43) per one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2025. This tax will be distributed among the Town funds as follows:

General Fund	\$0.26
Capital Improvements Fund	\$0.07
Shoreline Protection Fund	\$0.10

This rate is based on an estimated taxable valuation of \$1,721,800,000 and an estimated rate of collection of 96%; as provided by the Onslow County Tax Assessor.

**Section 12.** The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a) Town Manager may transfer amounts within functions without limitations and without a report to the governing board being required.
- b) Town Manager may transfer up to \$10,000 between functions, within the same fund. The Town Manager must make an official report on such transfers at the next regular meeting of the governing board.
- c) All transfers between funds require prior approval by the governing board in an amendment to this budget ordinance.
- d) Contracts in excess of \$100,000 shall first be approved by the Board of Aldermen. The Town Manager has authority for execution under that amount, the item must be budgeted and contain the Finance Officer's pre-audit.

**Section 13:** Appropriations herein authorized shall have the amount of outstanding purchase orders as of June 30, 2025, added to each appropriation as it appears in order to account for the payment against the fiscal year in which it is paid.

**Section 14:** A 3% COLA and up to 5% Merit is authorized.

**Section 15:** The Schedule of Fees is hereby adopted for the fiscal year beginning July 1, 2025. All references to these fees in the Town Code of Ordinances are amended to reflect these schedules and fees as appropriate. These fees may be amended during the fiscal year by Board Adoption.

**Section 16:** Consolidations and other actions necessary to comply with GASB pronouncements that would affect financial reporting compliance are authorized.

**Section 17:** Any construction or repair project undertaken by Town work forces shall be in compliance with the requirements of North Carolina General Statutes 143-135 and are hereby approved upon adoption of the FY 26 Budget.

**Section 18:** All expenditures relating to obtaining any debt adopted as part of the Budget will be reimbursed from debt proceeds and, if non-taxable, in accordance with the requirements of the United States Treasury Regulations Section 1.150-2.

**Section 19:** The appropriations herein authorized shall fund the Full Time Equivalent positions as listed in Appendix B Authorized Positions.

**Section 20:** Copies of this Budget Ordinance shall be furnished to the Town clerk, Town manager and Finance Officer to be kept on file for their direction in the disbursement of funds.

Adopted this \_\_\_\_ Day of June 2025.

Motion Made by \_\_\_\_\_, 2nd by \_\_\_\_\_

VOTE : \_\_\_\_ FOR \_\_\_\_ AGAINST \_\_\_\_ ABSENT

\_\_\_\_\_  
JOANN MCDERMON  
MAYOR

\_\_\_\_\_  
KIM WEAVER  
INTERIM FINANCE OFFICER

**APPENDIX A  
TOWN OF NORTH TOPSAIL BEACH  
POSITION CLASSIFICATION BY GRADE  
BOARD APPROVED  
2025-2026**

GRADE	CLASSIFICATION	HIRING RATE	MIDPOINT	MAXIMUM	FLSA STATUS
3		27,933	35,615	43,297	
4		29,330	37,396	45,462	
5		30,797	39,266	47,735	
6	Maintenance Worker Office Assistant	32,337	41,230	50,122	
7	Public Works Technician	33,954	43,292	52,629	
8	Senior Public Works Technician	35,652	45,457	55,261	
9	Administrative Specialist	37,435	47,730	58,024	
10	Firefighter (FT and PT) Senior Administrative Specialist/Interim Finance Officer	39,307	50,117	60,926	
11	Permit Specialist/Deputy Town Clerk Program Support Specialist	41,272	52,622	63,972	
12	Master Firefighter Police Officer Reserve Police Officer	43,336	55,254	67,171	
13	Police Detective Fire Lieutenant	45,503	58,017	70,530	
14	Fire Captain Police Corporal	47,778	60,917	74,056	
15	Police Sergeant	50,167	63,963	77,759	
16	Police Lieutenant Public Works Superintendent	52,675	67,161	81,646	E

**APPENDIX A  
TOWN OF NORTH TOPSAIL BEACH  
POSITION CLASSIFICATION BY GRADE  
BOARD APPROVED  
2025-2026**

GRADE	CLASSIFICATION	HIRING RATE	MIDPOINT	MAXIMUM	FLSA STATUS
17	Deputy Fire Chief	55,309	70,519	85,729	E
	Code Enforcement Officer/Project Facilitator				E
	Police Captain				E
18	Building Codes Administrator	58,074	74,045	90,015	E
19	Town Clerk	60,978	77,747	94,516	E
	Planner 1				E
20	Planning Director	64,027	81,635	99,242	E
	IT Director				
21	Fire Chief	67,228	85,716	104,203	E
22	Police Chief	70,589	90,001	109,413	E
23		74,118	94,501	114,883	E
24		77,824	99,226	120,627	E
25		81,715	104,187	126,658	E
26	Finance Officer	85,801	109,397	132,992	E
	Town Manager	NO GRADE			E

**APPENDIX B**  
**TOWN OF NORTH TOPSAIL BEACH**  
**AUTHORIZED EMPLOYEE POSITIONS**  
**BOARD APPROVED**  
**2025-2026**  
**GRADE/CLASS TITLES**

**5 FT Administration**

Town Manager	NG
Finance Officer	26
Senior Administrative Specialist/Interim Finance Officer	10
Town Clerk	19
Code Enforcement Officer/Project Facilitator	17
** <i>PT - Code Enforcement Officer</i>	

**1 FT IT**

IT Director	20
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**2 FT Planning**

Planning Director	20
Planner 1	19

**2 FT Inspections**

Building Codes Administrator	18
Permit Specialist/Deputy Town Clerk	11

**14 FT Police**

Police Chief	22
Police Captain	17
Police Lieutenant	16
Police Sergeant (2)	15
Police Corporal (2)	14
Police Officer (6)	12
Office Assistant	6
** <i>PT - Police Officer</i>	
** <i>Seasonal - Beach Ambassadors</i>	
** <i>Seasonal - Reserve Police Officer (5)</i>	

**4 FT Public Works**

Public Works Superintendent	16
Senior Public Works Technician	8
Public Works Technician (2)	7

**APPENDIX B  
TOWN OF NORTH TOPSAIL BEACH  
AUTHORIZED EMPLOYEE POSITIONS  
BOARD APPROVED  
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)	

<b>45 FT</b>	<b>POSITIONS</b>
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**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)



## FEE SCHEDULE

Fiscal Year 2025 - 2026

BOARD APPROVED  
EFFECTIVE 07/01/25



## Fee Schedule

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## GENERAL FEES

Fees effective 7/1/2025

Taxes		NOTES
Property Tax - Combined - Fund Rates Listed Below:	\$0.43 cents per \$100 valuation total tax	
Property Tax - General Fund	<b>\$0.26 cents per \$100 valuation total tax</b>	New - Splits Out GF
Property Tax - Capital Improvement	<b>\$0.07 cents per \$100 valuation total tax</b>	New - Splits Out Cap Imp
Property Tax - Shoreline Protection	<b>\$0.10 cents per \$100 valuation total tax</b>	New - Splits Out SP
Accommodations Tax	3%*	
Late Fees and Penalties for Accommodations Tax	\$10.00 per day for each days omission; 5% penalty for any person refusing to file return or pay tax for 30 day period or fraction thereof until tax is paid*	
Administrative		
Copies (per page)	\$0.10 Black/White \$0.60 Color	
Notary Fee (Town Business Only)	No charge	
Returned Checks	\$25.00 Per Check	
Rental Fees		
Park Shelter & Gazebo	\$50 each	
Solid Waste Fees		
Solid Waste Fees - Vacant Lot	<del>\$25 per year</del>	Removed
Solid Waste Fees Combined per 96 gallon cart for trash and recycling	<b>\$253.26 Annual / \$21.11 Monthly Rate</b>	Current Fee \$226.16 Annual/ Monthly Rate \$18.85 12% Inc
Trash per 96 gallon cart	<b>\$154.38 Annual/\$12.87 Monthly Rate</b>	New - Splits Out Trash
Recycling per 96 gallon cart	<b>\$98.88 Annual/\$8.24 Monthly Rate</b>	New - Splits Out Recycling
Trash Cart - Each additional	<b>\$9.61</b>	New - GFL Contract
Recycling Cart - Each Additional	<b>\$8.24</b>	New - GFL Contract
<del>Cart Fee - Recycling (additional or replacement)</del>	<del>\$80 per cart</del>	GFL - Contract No Charge
Late Fee	\$25.00 per month	
Fee for leaving cart out after 10:00 AM on the day following collection	\$50.00 per occurrence	
Other Fees		
Replacement Hurricane Re-Entry Pass	\$25.00 Per Pass	
Golf Cart Registration	<b>Eliminated 7/3/24 Per Police Chief</b>	
Special Event Permit Application	\$25 per application	

## POLICE FEES

Fees effective 7/1/2025

### Police

<b>Civil Citations</b>	\$50.00 - \$500.00
<b>Failure to Pick up Dog Waste</b>	\$100.00
<b>False Alarms</b>	First False Alarm \$100.00 Second False Alarm \$200.00 Third & Subsequent False Alarms \$500.00 each
<b>Finger Printing</b>	\$20.00, with up to two copies of prints provided
<b>Illegal Burning</b>	\$250.00 per occurrence
<b>Illegal Dumping</b>	\$500.00 per occurrence
<b>Late Fees - Town Citations</b>	\$25.00
<b>Leash Law</b>	\$100.00
<b>Noise Violation</b>	Warning; \$100.00; \$250.00; \$500.00
<b>Parking Tickets</b>	\$50.00
<b>Sand Dune Violations</b>	\$500.00 per occurrence
<b>Nuisance Trash</b>	\$50.00 per day plus clean up rate
<b>Nuisance Clean up - Hourly Rate, Personnel</b>	\$20.00 per person per hour
<b>Nuisance Clean up - Hourly Rate, Equipment</b>	<b>Loader</b> - \$90.00 per hour; <b>Pick-up Truck</b> - \$30.00 per hour; <b>John Deere</b> - \$50.00 per hour

### Off Duty Officers & Vehicles

<b>Services of Off Duty Officer</b>	\$40.00 per hour per Officer
<b>Services of Accompanying Vehicle</b>	\$75.00 per vehicle assigned
<b>Cancellation Fee</b>	\$60.00

## PLANNING & ZONING FEES

Fees effective 7/1/2025

### Development

Floodplain Development Permit Fee	\$50.00
Zoning Permit Fee(unless otherwise listed)	\$75.00
Special Requirement Site Plans (includes CUP fee)	\$750.00
Commercial Site Plan Review (includes CUP fee)	\$750.00
NTB Driveway Permit (NCDOT separate fee)	\$50.00
Telecommunications Facility - Co-location	\$400.00
Telecommunications Facility - New	\$2,000.00
Accessory Structures	\$50.00

### Quasi-Judicial Public Hearings\*

Variance Request	\$350.00
Appeals	\$350.00
Conditional Use Permit/Special Use Permit	\$350.00

### Legislative Hearings

Map Amendment (Rezone)	\$500.00
Text Amendment	\$500.00

### Other Fees

Civil Citations: § 10.07.02 Rebuilding of Damaged Dunes	First & Subsequent Offenses \$10,000.00
Civil Citations: § 10.07.06 Wetland Protection	First & Subsequent Offenses \$10,000.00
Home Occupation Permit	\$50.00
Land Disturbance	\$50.00
Signs	\$50.00
Zoning Letter of Compliance	\$100.00
Mobile Food Vendor - ANNUAL	\$500.00
Mobile Food Vendor - Special Event	\$100.00
Pushcart - ANNUAL	\$75.00
Pushcart - Special Event	\$25.00
Re-Inspections	\$75.00 for 1st Re-Inspection; \$100 for 2nd Re-Inspection and \$100 for all other additional Re-Inspections ( <b>Applied if Inspection NOT READY or FAILS</b> )
Work Done without Permit	Double permit fee + \$200 fine
Failure to get final inspection prior to expiration of permit	\$100.00

## PLANNING & ZONING FEES

Fees effective 7/1/2025

### Major Subdivision/Planned Unit Developments

Sketch, Preliminary and Final	\$300/\$300/\$150
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### Minor Subdivision

Sketch & Final	\$200/\$200
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Exemptions (Review Required)	\$50.00
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### Code Enforcement

Civil Citations	First Offense \$50.00 Second Offense \$100.00 Third & Subsequent Offenses \$200.00 each
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**\* Applicant is responsible for all transcript expenses. In addition to the fee, a \$150 deposit for transcript is required. All cancellations must be received at least 48 hours before the start of the public hearing and refunds are subject to a \$150 cancellation fee.**

## INSPECTIONS

Fees effective 7/1/2025

### Residential New Construction

Building	\$500 1 <sup>st</sup> 1,000 sq ft & \$0.25 per sq ft over
Electrical	Additional T-Pole Fee of \$70.00
Plumbing	Included
Mechanical	Included
Insulation	Included

### Multi-Unit Residential New Construction

Building	\$500 1 <sup>st</sup> 1,000 sq ft & \$0.25 per sq ft over
Electrical	Additional T-Pole Fee of \$70.00
Plumbing	Included
Mechanical	Included
Insulation	Included
Homeowner Recovery Fee	\$10.00 per unit

### Commercial New Construction\*

Building	20 cent per sq ft
Electrical	8 cent per sq ft
Plumbing	8 cent per sq ft
Mechanical	8 cent per sq ft
Insulation	8 cent per sq ft

**\*\$70 minimum permit fee**

**All Fees based on Cost of Construction can be substantiated as stated in Section 143-151.8 of NC General Statutes at discretion of Inspections Department**

### Commercial Renovations & Repairs\*

Building	\$5 per \$1000 cost of construction
Electrical	\$3 per \$1000 cost of construction
Plumbing	\$3 per \$1000 cost of construction
Mechanical	\$3 per \$1000 cost of construction
Insulation	\$3 per \$1000 cost of construction

**\*\$70 minimum permit fee**

## INSPECTIONS

Fees effective 7/1/2025

### Residential Renovations & Repairs\*\*

<b>Building Addition &amp; Accessory or Alteration</b>	\$70.00 plus trades
<b>Electrical Addition &amp; Accessory</b>	\$70 per trade
<b>Plumbing Addition &amp; Accessory</b>	\$70 per trade
<b>Mechanical Addition &amp; Accessory</b>	\$70 per trade
<b>Insulation</b>	\$70 per trade
<b>Gas Fuel Piping</b>	\$70 per trade

\*\*Duplex with separate owners requires two permits.

### Mobile Homes

<b>Single Wide</b>	Treat like new construction
<b>Double Wide</b>	Treat like new construction
<b>Triple Wide</b>	Treat like new construction
<b>Modular Home</b>	Treat like new construction
<b>Service Pole</b>	\$70.00 Pole Fee
<b>Electrical Service Upgrade</b> <b>Change</b> Meter Base/Service Panel	\$70.00 per 200 amp
<b>Temporary Power Extension Permit</b> (Permits expire 30 days from issue date.)	\$25.00
<b>House Moving</b>	\$60 Permit plus posting of \$1000 Bond or \$1000 Cashiers Check plus \$50 per hour per officer for traffic control (check will be refunded within 30 days of completion of project and inspections less any damages incurred)
<b>Home Owners Recovery Fee</b>	\$10.00

### RV Sites/Campgrounds

<b>Electric</b>	\$75.00
<b>Plumbing</b>	\$75.00

### Various Inspection Types

<b>Swimming Pool (Residential)</b>	\$100.00 plus Zoning and Electrical (\$305.00)
<b>Swimming Pool (Commerical)</b>	\$150.00 plus Zoning, Electrical and Plumbing (\$432.50)
<b>Canopy/Awning/Hurricane Shutters</b>	\$70.00
<b>Building Sprinkler (Residential - 1)</b>	\$70.00
<b>Building Sprinkler (Commercial - 2)</b>	\$100.00
<b>Yard Sprinklers</b>	\$70.00
<b>Fire/ Burglar Alarm System</b>	\$70.00
<b>Elevator (Commmercial &amp; Residential)</b>	\$100.00 plus Zoning and Electrical (\$305)
<b>Docks, Bulkheads and Retaining Walls</b>	\$70.00 + Zoning
<b>Boat Lift</b>	\$70.00 + Trade
<b>Dumbwaiter</b>	\$70.00 Plus Zoning and Trade
<b>Signs</b>	\$70.00

## INSPECTIONS

Fees effective 7/1/2025

Work Done without Permit	Double permit fee + \$200 fine
Occupying Dwelling without Certificate of Occupancy	<b>\$1000 per day</b> to be levied toward the General Contractor from the date of Violation
Failure to get final inspection prior to expiration of permit	\$100.00
Change Occupancy	\$70.00
Re-Inspections	\$75.00 for 1st Re-Inspection; \$100 for 2nd Re-Inspection and \$100 for all other additional Re-Inspections ( <b>Applied if Inspection NOT READY or FAILS</b> )

### Other Fees

Technology Fee: <u>Applies to all permits</u>	5%(percent) of total cost of permit with a minimum of \$5
Demolition of Building (Commercial and Residential)	\$70 + trade
Temporary Construction Trailer	\$70.00
Fire Inspections (annual)	No charge
Storage Building*	\$70.00
Contractors Change Request (CCR)	First Change \$25.00 Second Change \$50.00 Third & Subsequent Changes \$100.00 each

\* All storage buildings require permit and design for foundations

### Plan Review

SFR/Duplex/Townhouse	\$70 applied to permit; nonrefundable
Commercial (\$30k - 200k)	<\$30k \$75 hr.
Commercial (\$201k-370k)	>\$30k - \$175 hr.
Commercial (over \$370k)	No charge
Plan Revision	\$75.00/hr.

**All fees are non-refundable after 60 days.**



## FIRE FEES

Fees effective 7/1/2025

### Fire

ALE Compliance	\$75.00
Sprinkler System - Up fit Only	\$75.00
Fire Alarm System - Up fit	\$75.00
Tent Inspection	\$75.00
Fire Flow Test	\$75.00
Standpipe Test Per Riser	\$75.00

### Other Fees

Unauthorized Burning	\$250.00
Key Holder Failure to Respond on Fire Alarm	\$150.00

### Alarm System Fees

Alarm Reconnection	\$75.00
Fire Alarm / Sprinkler System	\$85.00
Foster Home Inspection	No Charge

### ***Definitions of Life Safety Violations***

(Violation of any of the following code requirements renders a citation action)

1. **Blocked Exit** - \$200.00 – Any obstruction in the required width of means of egress. (A means of egress is the continuous and unobstructed path of vertical and horizontal egress travel from any point in a building or structure to a public way, consisting of three separate and distinct parts: the exit access, the exit, and the exit discharge.)
2. **Fire Alarm System Inspection/Maintenance** - \$ 150.00 – Failure to have the required annual maintenance test conducted of all the fire suppression system(s) , all deficiencies corrected, and to have required documentation of test(s) available to the fire code official on site.
3. **Emergency Lighting Inspection/Maintenance** - \$75.00 Failure to provide documentation and/or to conduct the required emergency lighting tests set forth in Section 604.6 of the NC Fire Code.
4. **Fire Extinguisher Inspection/Maintenance** - \$75.00 Failure to properly maintain and service required portable fire extinguishers.
5. **Use of Non-Approved Heating Appliances** - \$75.00 the use of non-listed heating appliances and/or use in an unapproved manner or location.

## PARKING FEES

Fees effective 7/1/2025

### Standard Lots

Hourly	\$5.00
Daily	\$25.00
Weekly	\$100.00
Annual (Calendar Year) - 1 Vehicle Purchased one at a time	\$150.00
Annual (Calendar Year) - 2 Vehicles Purchased at the same time	\$250.00

### 4x4 Area

Daily	\$25.00
After 3 pm	\$10.00
Weekly	\$100.00
Annual (Calendar Year) - 1 Vehicle Purchased one at a time	\$150.00
Annual (Calendar Year) - 2 Vehicles Purchased at the same time	\$250.00

### Enforcement / Violation Fees

Same Day Violation Payment	\$25.00
Standard Violation Payment	\$50.00
Late Penalty	Additional \$25.00 for payments not received within 30 days of violation. After 60 days, will be forwarded to collection agency.

## GENERAL FUND FY 2025 - 2026 BUDGET SUMMARY

Department Code

		FY 24-25 Amended Budget as of 04/07/25		FY 25-26 Board Approved		Difference from Current Year
301-399	<b>Total Revenues:</b>	\$	<b>10,228,552</b>	\$	<b>9,426,597</b>	\$ (801,955) -7.84%
	<b>Total Expenditures:</b>					
410	Governing Board	\$	334,304	\$	408,830	\$ 74,526 22.29%
420	Administration Department	\$	1,192,677	\$	1,242,242	\$ 49,565 4.16%
430	Elections	\$	-	\$	5,000	\$ 5,000 #DIV/0!
480	IT Department	\$	236,210	\$	332,351	\$ 96,141 40.70%
490	Planning Department	\$	240,218	\$	276,189	\$ 35,971 14.97%
491	Inspections Department	\$	261,469	\$	299,155	\$ 37,686 14.41%
500	Public Buildings	\$	440,500	\$	473,093	\$ 32,593 7.40%
501	Town Insurances	\$	290,666	\$	378,233	\$ 87,567 30.13%
509	Police Separation Allowance	\$	17,125	\$	17,805	\$ 680 3.97%
510	Police Department	\$	1,521,277	\$	1,590,786	\$ 69,509 4.57%
545	Public Works Department	\$	472,206	\$	550,101	\$ 77,895 16.50%
560	Public Streets	\$	312,500	\$	530,500	\$ 218,000 69.76%
580	Sanitation Department	\$	528,888	\$	561,822	\$ 32,934 6.23%
620	Recreation	\$	289,874	\$	294,170	\$ 4,296 1.48%
690	Fire Department	\$	1,763,013	\$	1,745,064	\$ (17,949) -1.02%
695	Committees	\$	2,000	\$	2,000	\$ - 0.00%
998	Transfers	\$	2,000,000	\$	-	\$ (2,000,000) -100.00%
999	Non-Departmental	\$	325,625	\$	719,256	\$ 393,631 120.88%
		\$	<b>10,228,552</b>	\$	<b>9,426,597</b>	\$ (801,955) -7.84%

**DIFFERENCE:**  
\$ -

**FUND 10            GENERAL FUND REVENUES**

<b>Account Number</b>	<b>Account Description</b>	<b>FY 24-25 Amended Budget as of 04/07/25</b>	<b>FY 25-26 Board Approved</b>
10-301-00	AD VALOREM TAX - CURRENT YEAR	\$ 4,162,197	\$ 4,297,249
10-301-01	AD VALOREM TAX - PRIOR YEARS	\$ 45,000	\$ 45,000
10-301-02	AD VALOREM TAX - MOTOR VEHICLES	\$ 80,000	\$ 80,000
10-317-00	AD VALOREM TAX PENALTIES	\$ 3,000	\$ 3,000
10-329-00	INTEREST INCOME	\$ 478,000	\$ 602,000
10-335-00	MISCELLANEOUS	\$ 5,000	\$ 2,000
10-336-07	SALE OF TOWN MERCHANDISE	\$ 5,000	\$ 7,000
10-337-00	UTILITIES FRANCHISE TAX (STATE SHARED)	\$ 330,000	\$ 530,612
10-341-00	BEER / WINE TAX	\$ 3,400	\$ 3,400
10-343-00	POWLL BILL ALLOCATION	\$ 35,000	\$ 43,000
10-345-00	LOCAL OPTION SALES/USE TAX (STATE SHARED)	\$ 2,166,997	\$ 2,962,767
10-347-02	SOLID WASTE TAX (STATE SHARED)	\$ 750	\$ 750
10-350-00	RECREATION RENTAL FEES	\$ 2,000	\$ 2,000
10-350-01	PAID PARKING INCOME	\$ 112,125	\$ 112,125
10-351-01	OFFICER CITATIONS / COURT FEES	\$ 2,000	\$ 4,000
10-352-01	FIRE INSPECTIONS & VIOLATION FEES	\$ 500	\$ 500
10-352-02	CODE ENFORCEMENT FEES	\$ 3,000	\$ 3,000
10-355-00	BUILDING PERMIT FEES	\$ 85,000	\$ 65,000
10-355-01	MECHANICAL PERMIT FEES	\$ 15,000	\$ 8,000
10-355-02	ELECTRICAL PERMIT FEES	\$ 18,000	\$ 12,000
10-355-03	PLUMBING PERMIT FEES	\$ 2,500	\$ 1,200
10-355-04	INSULATION PERMIT FEES	\$ 500	\$ 500
10-355-05	HOMOWNERS RECOVERY FEES	\$ 300	\$ 300
10-355-06	TECHNOLOGY PERMIT FEES	\$ 7,500	\$ 5,000
10-355-07	RE-INSPECTION & FINE FEES	\$ 3,000	\$ 13,000
10-355-09	CONTRACTOR'S CHANGE REQUEST (CCR)	\$ 1,000	\$ 2,000
10-357-08	PLANNING & ZONING FEES	\$ 28,000	\$ 28,000

**FUND 10      GENERAL FUND REVENUES**

<b>Account Number</b>	<b>Account Description</b>	<b>FY 24-25 Amended Budget as of 04/07/25</b>	<b>FY 25-26 Board Approved</b>
10-359-00	REFUSE COLLECTION FEES	\$ 528,888	\$ 575,418
10-359-50	SOILD WASTE VACANT LOT FEES	\$ 10,000	\$ -
10-359-51	ADDITIONAL GARBAGE CART FEES	\$ 2,000	\$ -
10-359-52	ADDITIONAL RECYCLING CART FEE	\$ 2,500	\$ -
10-367-01	SALES TAX REFUND	\$ 20,000	\$ -
10-368-01	NCDOT ROW MOWING AGREEMENT	\$ 6,993	\$ 7,776
10-383-00	SALE OF FIXED ASSETS	\$ 10,000	\$ 10,000
10-399-00	APPROPRIATED FUND BALANCE	\$ 2,053,402	\$ -
<b>TOTAL REVENUE</b>		<b>\$ 10,228,552</b>	<b>\$ 9,426,597</b>
		Current Expense Amt	\$ 9,426,597
			\$ -

**FUND 10      GENERAL FUND**

**GOVERNING BODY**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-410-01	BOARD STIPEND (WAS ACCT 10-410-95)	\$ -	\$ 3,600
10-410-02	SALARIES	\$ 36,000	
10-410-03	PART-TIME SALARIES (WAS ACCT 10-410-02)		\$ 36,000
10-410-05	FICA TAXES (7.65%)	\$ 2,754	\$ 3,030
10-410-14	BOARD TRAINING & TRAVEL	\$ 2,000	\$ 2,000
10-410-33	DEPARTMENTAL SUPPLIES	\$ 1,500	\$ 1,500
10-410-43	AUDITOR FEES	\$ 15,500	\$ 25,000
10-410-45	TAX COLLECTION EXPENSE	\$ 71,200	\$ 76,000
10-410-47	PROFESSIONAL SERVICES	\$ 185,000	\$ 244,500
10-410-50	DONATIONS TO OTHER AGENCIES	\$ 12,500	\$ 13,500
10-410-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 2,750	\$ 2,200
10-410-57	MISCELLANEOUS	\$ 500	\$ 500
10-410-58	TAX REFUNDS	\$ 1,000	\$ 1,000
10-410-95	BOARD STIPEND	\$ 3,600	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 334,304</b>	<b>\$ 408,830</b>

Increased By:      \$      74,526

## GOVERNING BODY

## BOARD APPROVED BUDGET

10-410

GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-410-01	BOARD STIPEND (WAS 10-410-95)	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ -	\$ 3,600	\$ -	\$ 3,600	FINANCE PROVIDES
10-410-02	SALARIES	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FINANCE PROVIDES
10-410-03	PART-TIME SALARIES	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ -	\$ 36,000	\$ -	\$ 36,000	FINANCE PROVIDES
10-410-05	FICA (7.65%)	\$ 2,754	\$ -	\$ 3,030	\$ 3,030	\$ -	\$ 3,030	\$ -	\$ 3,030	FINANCE PROVIDES
10-410-14	TRAVEL & TRAINING	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	
10-410-33	DEPARTMENTAL SUPPLIES	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	
10-410-42	CHARTER CODES SERVICE	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ (6,500)	\$ -	\$ -	\$ -	
10-410-43	AUDITOR FEES	\$ 15,500	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	
10-410-45	TAX COLLECTION FEES	\$ 71,200	\$ -	\$ 76,000	\$ 76,000	\$ -	\$ 76,000	\$ -	\$ 76,000	
10-410-47	PROFESSIONAL SERVICES	\$ 185,000	\$ -	\$ 244,500	\$ 244,500	\$ -	\$ 244,500	\$ -	\$ 244,500	
10-410-50	DONATIONS OTHER AGENCIES	\$ 12,500	\$ -	\$ 13,500	\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 13,500	
10-410-53	DUES & SUBSCRIPTIONS	\$ 2,750	\$ -	\$ 2,200	\$ 2,200	\$ -	\$ 2,200	\$ -	\$ 2,200	
10-410-57	MISCELLANEOUS	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	\$ 500	
10-410-58	TAX REFUNDS	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	
<b>Total</b>		\$ 334,304	\$ -	\$ 415,330	\$ 415,330	\$ (6,500)	\$ 408,830	\$ -	\$ 408,830	
				CY VS FY 26	\$ 81,026		\$ 74,526		\$ 74,526	

MOVED BOARD PAY TO PART-TIME SALARIES

MOVED BOARD STIPEND INTO THE TAXABLE SALARIES CATEGORY

MOVED AMERICAL LEGAL PUBLISHING CODE ONLINE TO IT.

ADDED \$1,500 TO OCEAN CITY JAZZ FESTIVAL AND REDUCED \$1,500 FROM GREATER TOPSAIL ISLAND CHAMBER OF COMMERCE

**GF - 410 Governing Body FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

GOVERNING BODY		10-410				7.65%		
	10-410-01	\$3,600	10-410-03	\$36,000	10-410-05	\$3,030	10-410-14	\$2,000
	BOARD STIPEND (WAS 10-410-95)	Cost	PART-TIME SALARIES	Cost	FICA (7.65%)	Cost	TRAVEL & TRAINING	Cost
	MAYOR (JM) \$150 QTR	\$600	MAYOR (JM) \$500 MTH	\$6,000	MAYOR (JM)	\$505	ESTIMATED TRAVEL & TRAINING	\$2,000
	MAYOR PRO-TEM (DB) \$150 QTR	\$600	MAYOR PRO-TEM (DB) \$500 MTH	\$6,000	MAYOR PRO-TEM (DB)	\$505		
	ALDERMAN (LO) \$150 QTR	\$600	ALDERMAN (LO) \$500 MTH	\$6,000	ALDERMAN (LO)	\$505		
	ALDERMAN (RG) \$150 QTR	\$600	ALDERMAN (RG) \$500 MTH	\$6,000	ALDERMAN (RG)	\$505		
	ALDERMAN (TL) \$150 QTR	\$600	ALDERMAN (TL) \$500 MTH	\$6,000	ALDERMAN (TL)	\$505		
	ALDERMAN (CP) \$150 QTR	\$600	ALDERMAN (CP) \$500 QTR	\$6,000	ALDERMAN (CP)	\$505		



GF - 410 Governing Body FY 25-26 BOARD APPROVED 041925.xlsx

BOARD APPROVED BUDGET

10-410-33	\$1,500	10-410-42	\$0	10-410-43	\$25,000	10-410-45	\$76,000	10-410-47	\$244,500
DEPARTMENTAL SUPPLIES	Cost	CHARTER CODES SERVICE	Cost	AUDITOR FEES	Cost	TAX COLLECTION FEES	Cost	PROFESSIONAL SERVICES	Cost
ESTIMATED SUPPLIES	\$1,500	AMERICAN LEGAL PUBLISHING TOWN CODE	\$6,500	ANNUAL AUDIT	\$25,000	ESTIMATED YEAR	\$76,000	SUMRELL SUGG GENERAL SERVICES	\$84,000
								SUMRELL SUGG EXTRA SERVICES	\$50,000
		Proposed Changes						CAVANAUGH MCDONALD SPECIAL SEPARATION ALLOWANCE GASB 73	\$500
		American Legal Publishing Town Code to IT 10-480- 53	-\$6,500					FALERIS RETAINER BOARD OF ADJUSTMENT	\$10,000
								ADDITIONAL SET ASIDE	\$100,000

**GF - 410 Governing Body FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-410-50</b>	<b>\$13,500</b>	<b>10-410-53</b>	<b>\$2,200</b>	<b>10-410-57</b>	<b>\$500</b>	<b>10-410-58</b>	<b>\$1,000</b>
<b>DONATIONS OTHER AGENCIES</b>	<b>Cost</b>	<b>DUES &amp; SUBSCRIPTIONS</b>	<b>Cost</b>	<b>MISCELLANEOUS</b>	<b>Cost</b>	<b>TAX REFUNDS</b>	<b>Cost</b>
OCEAN CITY BEACH CITIZENS COUNCIL (10,000 + 1,500)	\$11,500	NC LEAGUE OF MUNICIPALITIES MEMBERSHIP FEES	\$2,000	ESTIMATED	\$500	ESTIMATED	\$1,000
THE GREATER TOPSAIL AREA CHAMBER OF COMMERCE (3,500- 1,500)	\$2,000	FY25-26	\$200				
BOARD CHANGES							
OCEAN CITY BEACH CITIZENS COUNCIL	\$1,500						
THE GREATER TOPSAIL AREA CHAMBER OF COMMERCE	-\$1,500						

**FUND 10      GENERAL FUND**

**ADMINISTRATION**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-420-02	SALARIES	\$ 439,000	\$ 548,156
10-420-03	PART-TIME SALARIES	\$ -	\$ 31,200
10-420-04	OVERTIME	\$ -	\$ 3,000
10-420-05	FICA TAXES (7.65%)	\$ 37,332	\$ 44,551
10-420-06	GROUP INSURANCE	\$ 54,600	\$ 44,295
10-420-07	ORBIT RETIREMENT MATCH (13.71%)	\$ 66,905	\$ 75,563
10-420-08	401K MATCH (3%)	\$ 14,640	\$ 16,537
10-420-09	TOWN INSURANCE HRA DEDUCTIBLE	\$ 60,000	\$ -
10-420-10	EMPLOYEE TRAINING	\$ 6,000	\$ 10,000
10-420-11	POSTAGE EXPENSE	\$ 2,500	\$ 2,500
10-420-12	TOWN MANAGER EXPENSE ACCOUNT	\$ 1,000	\$ 1,000
10-420-13	TUITION REIMBURSEMENT	\$ 5,000	\$ 5,000
10-420-15	BANK SERVICE FEES	\$ 2,000	\$ 2,000
10-420-17	VEHICLE MAINTENCE / REPAIR	\$ 2,000	\$ 2,000
10-420-18	CONSUMABLES	\$ 5,000	\$ 5,000
10-420-26	ADVERTISING EXPENSE	\$ 2,500	\$ 2,500
10-420-31	GAS-OIL-TIRE EXPENSE	\$ 2,200	\$ 2,200
10-420-33	OFFICE SUPPLY EXPENSE	\$ 6,000	\$ 6,000
10-420-34	TOWN MERCHANDISE EXPENSE	\$ 6,000	\$ 11,000
10-420-45	CONTRACTED SERVICES	\$ 439,500	\$ 418,800
10-420-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 20,000	\$ 2,440
10-420-57	MISCELLANEOUS	\$ 500	\$ 500
10-420-58	EMPLOYEE ENGAGEMENT	\$ 8,000	\$ 8,000
10-420-76	EQUIPMENT LEASE PAYMENTS (Copiers)	\$ 12,000	\$ -

**TOTAL EXPENDITURES**

\$ 1,192,677	\$ 1,242,242
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Increased By:      \$ 49,565

## ADMINISTRATION

## BOARD APPROVED BUDGET

10-420

GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-420-02	SALARIES	\$ 439,000	\$ 50,765	\$ 507,649	\$ 558,414	\$ -	\$ 558,414	\$ (10,258)	\$ 548,156	FINANCE PROVIDES
10-420-03	PART-TIME SALARIES	\$ -	\$ -	\$ 31,200	\$ 31,200	\$ -	\$ 31,200	\$ -	\$ 31,200	FINANCE PROVIDES
10-420-04	OVERTIME	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	FINANCE PROVIDES
10-420-05	FICA (7.65%)	\$ 37,332	\$ 3,884	\$ 41,452	\$ 45,336	\$ -	\$ 45,336	\$ (785)	\$ 44,551	FINANCE PROVIDES
10-420-06	GROUP INSURANCE	\$ 54,600	\$ -	\$ 44,295	\$ 44,295	\$ -	\$ 44,295	\$ -	\$ 44,295	FINANCE PROVIDES
10-420-07	ORBIT RETIREMENT (13.71%)	\$ 66,905	\$ 6,960	\$ 70,010	\$ 76,970	\$ -	\$ 76,970	\$ (1,407)	\$ 75,563	FINANCE PROVIDES
10-420-08	401K (3%)	\$ 14,640	\$ 1,523	\$ 15,320	\$ 16,843	\$ -	\$ 16,843	\$ (306)	\$ 16,537	FINANCE PROVIDES
10-420-09	TOWN INSURANCE HRA	\$ 60,000	\$ -	\$ 58,500	\$ 58,500	\$ (58,500)	\$ -	\$ -	\$ -	FINANCE PROVIDES
10-420-10	EMPLOYEE TRAINING	\$ 6,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	
10-420-11	POSTAGE	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	
10-420-12	MANAGER EXPENSE ACCOUNT	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	
10-420-13	TUITION REIMBURSEMENT	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	
10-420-15	BANK CHARGES	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	
10-420-17	M&R VEHICLE	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	
10-420-18	CONSUMABLES	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	
10-420-26	ADVERTISING	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	
10-420-31	GAS OIL & TIRES	\$ 2,200	\$ -	\$ 2,200	\$ 2,200	\$ -	\$ 2,200	\$ -	\$ 2,200	
10-420-32	OFFICE SUPPLIES	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000	
10-420-34	TOWN APPAREL & MERCH EXPENSE	\$ 6,000	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 11,000	
10-420-45	CONTRACTED SERVICES	\$ 439,500	\$ -	\$ 418,800	\$ 418,800	\$ -	\$ 418,800	\$ -	\$ 418,800	
10-420-53	DUES & SUBSCRIPTIONS	\$ 20,000	\$ -	\$ 22,138	\$ 22,138	\$ (19,698)	\$ 2,440	\$ -	\$ 2,440	
10-420-57	MISCELLANEOUS	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	\$ 500	
10-420-58	EMPLOYEE ENGAGEMENT	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000	
10-420-74	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-420-76	EQUIPMENT LEASE PAYMENTS	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ (12,000)	\$ -	\$ -	\$ -	
<b>Total</b>		\$ 1,192,677	\$ 63,132	\$ 1,282,064	\$ 1,345,196	\$ (90,198)	\$ 1,254,998	\$ (12,756)	\$ 1,242,242	
				<b>CY VS FY 26</b>	\$ 152,519		\$ 62,321		\$ 49,565	

FY 24-25 DUE TO MULTIPLE VACANCIES LAPSED SALARIES WERE MOVED INTO CONTRACTED SERVICES

GROUP INSURANCE USING ACTUAL RATES IN BUDGET FILE AND WAITING ON RENEWAL RATES.

FY 25-26 HAS GWITAX ENGAGED JULY - JAN TO ASSIST YEAREND, AUDIT WORKPAPERS, FEMA, AP, BANK RECONCILIATIONS, UNTIL FULL-TIME STAFF TAKE OVER.

SOFTWARE, ONLINE PAYMENT PROCESSING AND COPIER LEASE PAYMENTS MOVED TO IT.

TOWN INSURANCE HRA MOVED TO INSURANCE DEPARTMENT.

EXPANSION REQUEST IS A 10% INCREASE FOR STAFF RETENTION.

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 10% RETENTION INCREASE AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.

**GF - 420 Administration FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>ADMINISTRATION</b>	<b>10-420</b>						7.65%		\$8,859
<b>10-420-02</b>	<b>\$548,156</b>	<b>10-420-03</b>	<b>\$31,200</b>	<b>10-420-04</b>	<b>\$3,000</b>	<b>10-420-05</b>	<b>\$44,551</b>	<b>10-420-06</b>	<b>\$44,295</b>
<b>SALARIES</b>	<b>Cost</b>	<b>PART-TIME SALARIES</b>	<b>Cost</b>	<b>OVERTIME</b>	<b>Cost</b>	<b>FICA (7.65%)</b>	<b>Cost</b>	<b>GROUP INSURANCE</b>	<b>Cost</b>
Town Manager	\$175,156	Part-Time CEO	\$31,200	Town Manager	\$0	Town Manager	\$13,399	Town Manager	\$8,859
Town Clerk (Vacant)	\$78,900	Part-Time Receptionist (Contracted)	\$0	Town Clerk (Vacant)	\$0	Town Clerk (Vacant)	\$6,036	Town Clerk (Vacant)	\$8,859
Finance Officer (Vacant)	\$120,901			Finance Officer (Vacant)	\$0	Finance Officer (Vacant)	\$9,249	Finance Officer (Vacant)	\$8,859
Deputy Finance Officer	\$54,589			Deputy Finance Officer	\$3,000	Deputy Finance Officer	\$4,406	Deputy Finance Officer	\$8,859
Project Facilitator/CEO	\$78,103			Project Facilitator/CEO	\$0	Project Facilitator/CEO	\$5,975	Project Facilitator/CEO	\$8,859
						Part-Time CEO	\$2,387		
EXPANSION REQUEST						EXPANSION REQUEST			
<b>10% Increase for Retention</b>	\$50,765					<b>10% Increase for Retention</b>	\$3,884		
BOARD CHANGES						BOARD CHANGES			
Remove 10% Retention	-\$50,765					Remove 10% Retention	-\$3,884		
3% COLA	\$14,910					3% COLA	\$1,141		
Up to 5% Merit	\$25,597					Up to 5% Merit	\$1,958		

**GF - 420 Administration FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

	13.71%		3.00%								
<b>10-420-07</b>	<b>\$75,563</b>	<b>10-420-08</b>	<b>\$16,537</b>	<b>10-420-09</b>	<b>\$0</b>	<b>10-420-10</b>	<b>\$10,000</b>	<b>10-420-11</b>	<b>\$2,500</b>	<b>10-420-12</b>	<b>\$1,000</b>
<b>ORBIT RETIREMENT (13.71%)</b>	<b>Cost</b>	<b>401K (3%)</b>	<b>Cost</b>	<b>TOWN INSURANCE HRA</b>	<b>Cost</b>	<b>EMPLOYEE TRAINING</b>	<b>Cost</b>	<b>POSTAGE</b>	<b>Cost</b>	<b>MANAGER EXPENSE ACCOUNT</b>	<b>Cost</b>
Town Manager	\$24,014	Town Manager	\$5,255	HRA PAID CLAIMS (~ \$4,500 MTH)	\$54,000	Staff Training	\$10,000	Estimated Postage	\$2,500	Manager Expense Account	\$1,000
Town Clerk (Vacant)	\$10,817	Town Clerk (Vacant)	\$2,367	MONTHLY ADMIN FEES (~\$375 MTH)	\$4,500						
Finance Officer (Vacant)	\$16,576	Finance Officer (Vacant)	\$3,627								
Deputy Finance Officer	\$7,895	Deputy Finance Officer	\$1,728								
Project Facilitator/CEO	\$10,708	Project Facilitator/CEO	\$2,343								
EXPANSION REQUEST		EXPANSION REQUEST		Proposed Changes							
<b>10% Increase for Retention</b>	\$6,960	<b>10% Increase for Retention</b>	\$1,523	Move to Insurance 10-501-10							
<b>BOARD CHANGES</b>		<b>BOARD CHANGES</b>		HRA PAID CLAIMS (~ \$4,500 MTH)	-\$54,000						
Remove 10% Retention	-\$6,960	Remove 10% Retention	-\$1,523	MONTHLY ADMIN FEES (~\$375 MTH)	-\$4,500						
3% COLA	\$2,044	3% COLA	\$449								
Up to 5% Merit	\$3,509	Up to 5% Merit	\$768								

**GF - 420 Administration FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

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**GF - 420 Administration FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-420-32</b>	<b>\$6,000</b>	<b>10-420-34</b>	<b>\$11,000</b>	<b>10-420-45</b>	<b>\$418,800</b>	<b>10-420-53</b>	<b>\$2,440</b>	<b>10-420-57</b>	<b>\$500</b>
<b>OFFICE SUPPLIES</b>	<b>Cost</b>	<b>TOWN APPAREL &amp; MERCH EXPENSE</b>	<b>Cost</b>	<b>CONTRACTED SERVICES</b>	<b>Cost</b>	<b>DUES &amp; SUBSCRIPTIONS</b>	<b>Cost</b>	<b>MISCELLANEOUS</b>	<b>Cost</b>
Estimated Year	\$6,000	Estimated Year	\$11,000	Audit Preparation	\$5,000	COBRA (60 MONTH)	\$720	Estimated Year	\$500
				Contracted Administrative Assistant	\$39,000	SOUTHERN SOFTWARE HOSTED	\$2,550		
				Contracted Town Clerk	\$25,000	SOUTHERN SOFTWARE FMS APPLICATIONS	\$4,228		
				Additional HR Assistance	\$15,000	EAST CAROLINA COG	\$440		
				GWJ TAX 1,240 hrs @ \$150 and 1,240 hrs. @ \$120 (Jul - Jan)	\$334,800	CLOVER (\$15 MTH)	\$200		
						ICMA MEMBERSHIP	\$1,000		
						NEO GOV	\$12,000		
						NCCCMA (NORTH CAROLINA CITY AND COUNTY MANAGEMENT ASSOCIATION)	\$1,000		
						Proposed Changes			
						MOVE TO IT 10-480-53			
						COBRA (60 MONTH)	-\$720		
						SOUTHERN SOFTWARE HOSTED	-\$2,550		
						SOUTHERN SOFTWARE FMS APPLICATIONS	-\$4,228		
						CLOVER (\$15 MTH)	-\$200		



**GF - 420 Administration FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

10-420-58	\$8,000	10-420-74	\$0	10-420-76	\$0
<b>EMPLOYEE ENGAGEMENT</b>	<b>Cost</b>	<b>CAPITAL OUTLAY</b>	<b>Cost</b>	<b>EQUIPMENT LEASE PAYMENTS</b>	<b>Cost</b>
Estimated Year	\$8,000	Non Requested	\$0	Copier Lease \$540 mth plus cost per Image	\$12,000
				Proposed Changes	
				Copier Lease move to IT 10-480-76	
				Copier Lease \$540 mth plus cost per Image	-\$12,000

<b>FUND 10</b>	<b>GENERAL FUND</b>	<b>ELECTIONS</b>	
Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-430-57	ELECTION EXPENSES	\$ -	\$ 5,000
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 5,000</b>
		Increased By:	\$ 5,000

ELECTIONS

10-430

GENERAL FUND

BOARD APPROVED BUDGET

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-430-57	ELECTION EXPENSES	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	FINANCE PROVIDES
Total		\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	
				CY VS FY 26	\$ 5,000		\$ 5,000		\$ 5,000	

**GF - 430 Elections FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

ELECTIONS		10-430
	10-430-57	\$5,000
	ELECTION EXPENSES	Cost
	ESTIMATED	\$5,000

**FUND 10****GENERAL FUND****IT**

Account Number	Account Description	FY 23-24 Approved Budget	FY 25-26 Board Approved
10-480-02	SALARIES	\$ 80,100	\$ 95,170
10-480-05	FICA (7.65%)	\$ 6,128	\$ 7,281
10-480-06	GROUP INSURANCE	\$ 9,450	\$ 8,859
10-480-07	ORBIT RETIREMENT MATCH (13.71%)	\$ 10,982	\$ 13,047
10-480-08	401K MATCH (3%)	\$ 2,403	\$ 2,855
10-480-10	EMPLOYEE TRAINING	\$ 2,000	\$ 1,500
10-480-11	PHONES	\$ -	\$ 34,980
10-480-16	EQUIPMENT MAINTENCE / REPAIR	\$ 6,000	\$ 6,000
10-480-33	DEPARTMENT SUPPLY EXPENSE	\$ 3,000	\$ 2,800
10-480-46	BUILDING SECURITY	\$ -	\$ 33,500
10-480-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 53,647	\$ 104,859
10-480-57	MISCELLANEOUS	\$ 500	\$ 500
10-480-58	WEB EOC SERVICES	\$ -	\$ 1,500
10-480-74	CAPITAL OUTLAY	\$ 62,000	\$ 7,500
10-480-76	EQUIPMENT LEASE PAYMENTS (Copiers)	\$ -	\$ 12,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 236,210</b>	<b>\$ 332,351</b>

Increased By: \$ 96,141

## BOARD APPROVED BUDGET

10-480

GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changaes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-480-02	SALARIES	\$ 80,100	\$ 8,801	\$ 88,009	\$ 96,810	\$ -	\$ 96,810	\$ (1,640)	\$ 95,170	FINANCE PROVIDES
10-480-05	FICA (7.65%)	\$ 6,128	\$ 673	\$ 6,733	\$ 7,406	\$ -	\$ 7,406	\$ (125)	\$ 7,281	FINANCE PROVIDES
10-480-06	GROUP INSURANCE	\$ 9,450	\$ -	\$ 8,859	\$ 8,859	\$ -	\$ 8,859	\$ -	\$ 8,859	FINANCE PROVIDES
10-480-07	ORBIT RETIREMENT (13.71%)	\$ 10,982	\$ 1,207	\$ 12,066	\$ 13,273	\$ -	\$ 13,273	\$ (226)	\$ 13,047	FINANCE PROVIDES
10-480-08	401K (3%)	\$ 2,403	\$ 264	\$ 2,640	\$ 2,904	\$ -	\$ 2,904	\$ (49)	\$ 2,855	FINANCE PROVIDES
10-480-10	EMPLOYEE TRAINING	\$ 2,000	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	
10-480-11	PHONES	\$ -	\$ -	\$ -	\$ -	\$ 34,980	\$ 34,980	\$ -	\$ 34,980	
10-480-16	M&R EQUIP	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000	
10-480-33	DEPARTMENT SUPPLIES	\$ 3,000	\$ -	\$ 2,800	\$ 2,800	\$ -	\$ 2,800	\$ -	\$ 2,800	
10-480-46	BUILDING SECURITY	\$ -	\$ -	\$ -	\$ -	\$ 33,500	\$ 33,500	\$ -	\$ 33,500	
10-480-53	DUES & SUBSCRIPTIONS	\$ 53,647	\$ -	\$ 61,341	\$ 61,341	\$ 40,468	\$ 101,809	\$ 3,050	\$ 104,859	
10-480-57	MISCELLANEOUS	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	\$ 500	
10-480-58	WEB EOC SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	
10-480-74	CAPITAL OUTLAY	\$ 62,000	\$ -	\$ 4,000	\$ 4,000	\$ 3,500	\$ 7,500	\$ -	\$ 7,500	
10-480-76	LEASES COPIERS COMPUTERS	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	
<b>Total</b>		\$ 236,210	\$ 10,945	\$ 194,448	\$ 205,393	\$ 125,948	\$ 331,341	\$ 1,010	\$ 332,351	
				CY VS FY 26	\$ (30,817)		\$ 95,131		\$ 96,141	

DIFFERENCE IN SALARIES DUE TO INCREASE

GROUP INSURANCE USING ACTUAL RATES IN BUDGET FILE AND WAITING ON RENEWAL RATES.

CONSOLIDATED TECHNOLOGY REQUESTS INTO IT FROM OTHER DEPARTMENTS

NEW SOFTWARE MODULE FOR SOUTHERN SOFTWARE FOR PURCHASE REQUISITIONS - STREAMLINE PURCHASING PROCESS

EXPANSION REQUEST IS A 10% INCREASE FOR STAFF RETENTION.

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 10% RETENTION INCREASE AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.

BOARD CHANGES NEW SOFTWARE MODULE FOR SOUTHERN SOFTWARE FOR EFT PAYMENTS TO VENDORS

**GF - 480 IT FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

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**GF - 480 IT FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-480-16</b>	<b>\$6,000</b>	<b>10-480-33</b>	<b>\$2,800</b>	<b>10-480-46</b>	<b>\$33,500</b>	<b>10-480-53</b>	<b>\$104,859</b>	<b>10-480-57</b>	<b>\$500</b>
<b>M&amp;R EQUIP</b>	<b>Cost</b>	<b>DEPARTMENT SUPPLIES</b>	<b>Cost</b>	<b>BUILDING SECURITY</b>	<b>Cost</b>	<b>DUES &amp; SUBSCRIPTIONS</b>	<b>Cost</b>	<b>MISCELLANEOUS</b>	<b>Cost</b>
Possible catastrophic server repair	\$2,000	Network cable	\$600			M365 Email & AzureAD	\$16,000	MISCELLANEOUS	\$500
Radio M&R	\$1,000	Flash Drives & SD Cards	\$200			SentinelOne EDR	\$3,500		
Battery Backups	\$1,000	ID Badges	\$150			FoxIt PDF Pro	\$3,000		
AV Equipment	\$2,000	Key Fobs	\$150			Barracuda Email Protection & Archiving	\$6,800		
		Badge Holder	\$100	PROPOSED CHANGES		Computer Management and Off-site backup platform	\$6,500		
		Office supplies	\$500	Cameras Fire Station #2 Moved from Public Bldg 10-500-46	\$33,500	Adobe Sign Enterprise	\$2,500		
		Network Push Poles	\$100			ArchiveSocial	\$4,700		
		Velcro ties	\$100			Bitwarden Password Mgr	\$400		
		Cable Toner	\$400			iCloud storage	\$50		
		Misc Networking Supplies	\$500			Drone forecast	\$150		
						Meeting Timer	\$200		
						Website Gallery Plugin	\$100		
						Smarsh TXT archiving	\$6,500		
						Web domain renewal	\$100		
						Civic Plus Muni Code Web	\$4,800		
						Civic Plus Social Media	\$3,641		
						Civic Plus Meetings	\$2,400		
						PROPOSED CHANGES			
						CitizenServe Moved from Planning 10-490-45 and Insp 10-491-45	\$12,000		
						From Administration 10-420-53			
						COBRA (60 MONTH)	\$720		
						SOUTHERN SOFTWARE HOSTED	\$2,550		
						SOUTHERN SOFTWARE FMS APPLICATIONS	\$4,228		
						CLOVER (\$15 MTH)	\$200		
						NEO GOV	\$12,000		
						NEW: Southern Software - Purchase Requisitions	\$2,270		
						American Legal Publishing Town Code from Gov Body 10-410-42	\$6,500		
						BOARD CHANGES			
						NEW: Southern Software - Purchase EFT Payments to vendors	\$3,050		



**GF - 480 IT FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**FUND 10****GENERAL FUND****PLANNING**Account  
Number

Account Description

FY 24-25 Amended  
Budget as of 04/07/25FY 25-26  
Board Approved

10-490-02	SALARIES	\$ 165,100	\$ 195,376
10-490-05	FICA (7.65%)	\$ 12,630	\$ 14,947
10-490-06	GROUP INSURANCE	\$ 18,900	\$ 17,718
10-490-07	ORBIT RETIREMENT MATCH (13.71%)	\$ 22,635	\$ 26,786
10-490-08	401K MATCH (3%)	\$ 4,953	\$ 5,862
10-490-10	EMPLOYEE TRAINING	\$ 3,000	\$ 8,500
10-490-16	EQUIPMENT MAINTENCE / REPAIR	\$ 500	\$ 500
10-490-17	VEHICLE MAINTENCE / REPAIR	\$ 1,000	\$ 1,000
10-490-31	GAS-OIL-TIRE EXPENSE	\$ 2,200	\$ 2,200
10-490-45	CONTRACTED SERVICES	\$ 6,000	\$ -
10-490-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 1,650	\$ 1,650
10-490-57	MISCELLANEOUS	\$ 250	\$ 250
10-490-58	CRS FLOOD ACTIVITY	\$ 1,400	\$ 1,400

**TOTAL EXPENDITURES**

\$ 240,218	\$ 276,189
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Increased By: \$ 35,971

PLANNING

BOARD APPROVED BUDGET

10-490

GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-490-02	SALARIES	\$ 165,100	\$ 18,099	\$ 180,988	\$ 199,087	\$ -	\$ 199,087	\$ (3,711)	\$ 195,376	FINANCE PROVIDES
10-490-05	FICA (7.65%)	\$ 12,630	\$ 1,385	\$ 13,846	\$ 15,231	\$ -	\$ 15,231	\$ (284)	\$ 14,947	FINANCE PROVIDES
10-490-06	GROUP INSURANCE	\$ 18,900	\$ -	\$ 17,718	\$ 17,718	\$ -	\$ 17,718	\$ -	\$ 17,718	FINANCE PROVIDES
10-490-07	ORBIT RETIREMENT (13.71%)	\$ 22,635	\$ 2,481	\$ 24,813	\$ 27,294	\$ -	\$ 27,294	\$ (508)	\$ 26,786	FINANCE PROVIDES
10-490-08	401K (3%)	\$ 4,953	\$ 543	\$ 5,430	\$ 5,973	\$ -	\$ 5,973	\$ (111)	\$ 5,862	FINANCE PROVIDES
10-490-10	EMPLOYEE TRAINING	\$ 3,000	\$ -	\$ 7,500	\$ 7,500	\$ 1,000	\$ 8,500	\$ -	\$ 8,500	
10-490-16	M&R EQUIPMENT	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	\$ 500	
10-490-17	M&R VEHICLE	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	
10-490-31	GAS OIL & TIRES	\$ 2,200	\$ -	\$ 2,200	\$ 2,200	\$ -	\$ 2,200	\$ -	\$ 2,200	
10-490-45	CONTRACTED SERVICES	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ (6,000)	\$ -	\$ -	\$ -	
10-490-53	DUES & SUBSCRIPTIONS	\$ 1,650	\$ -	\$ 1,650	\$ 1,650	\$ -	\$ 1,650	\$ -	\$ 1,650	
10-490-57	MISCELLANEOUS	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ -	\$ 250	
10-490-58	CRS FLOOD ACTIVITY	\$ 1,400	\$ -	\$ 1,400	\$ 1,400	\$ -	\$ 1,400	\$ -	\$ 1,400	
<b>Total</b>		\$ 240,218	\$ 22,508	\$ 263,295	\$ 285,803	\$ (5,000)	\$ 280,803	\$ (4,614)	\$ 276,189	
				CY VS FY 26	\$ 45,585		\$ 40,585		\$ 35,971	

VACANT TOWN PLANNER STARTING RANGE HIGHER TO GET POSITION FILLED

INCREASE IN EMPLOYEE TRAINING

MOVED CITIZEN SERVED TO IT

EXPANSION REQUEST IS A 10% INCREASE FOR STAFF RETENTION.

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 10% RETENTION INCREASE AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.

**GF - 490 Planning FY 25-26 BOARD APPROVED 041925.xlsx**

**BOARD APPROVED BUDGET**

PLANNING		10-490		7.65%		\$8,859		13.71%		3.00%
	10-490-02	\$195,376	10-490-05	\$14,947	10-490-06	\$17,718	10-490-07	\$26,786	10-490-08	\$5,862
	SALARIES	Cost	FICA (7.65%)	Cost	GROUP INSURANCE	Cost	ORBIT RETIREMENT (13.71%)	Cost	401K (3%)	Cost
	Town Planner	\$102,088	Town Planner	\$7,810	Town Planner	\$8,859	Town Planner	\$13,996	Town Planner	\$3,063
	Town Planner Vacant	\$78,900	Town Planner Vacant	\$6,036	Town Planner Vacant	\$8,859	Town Planner Vacant	\$10,817	Town Planner Vacant	\$2,367
	EXPANSION REQUEST		EXPANSION REQUEST				EXPANSION REQUEST		EXPANSION REQUEST	
	10% Increase for Retention	\$18,099	10% Increase for Retention	\$1,385			10% Increase for Retention	\$2,481	10% Increase for Retention	\$543
	BOARD CHANGES		BOARD CHANGES				BOARD CHANGES		BOARD CHANGES	
	Remove 10% Retention	-\$18,099	Remove 10% Retention	-\$1,385			Remove 10% Retention	-\$2,481	Remove 10% Retention	-\$543
	3% COLA	\$5,296	3% COLA	\$405			3% COLA	\$726	3% COLA	\$159
	Up to 5% Merit	\$9,092	Up to 5% Merit	\$696			Up to 5% Merit	\$1,247	Up to 5% Merit	\$273

**GF - 490 Planning FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-490-10</b>	<b>\$8,500</b>	<b>10-490-16</b>	<b>\$500</b>	<b>10-490-17</b>	<b>\$1,000</b>	<b>10-490-31</b>	<b>\$2,200</b>	<b>10-490-45</b>	<b>\$0</b>
<b>EMPLOYEE TRAINING</b>	<b>Cost</b>	<b>M&amp;R EQUIPMENT</b>	<b>Cost</b>	<b>M&amp;R VEHICLE</b>	<b>Cost</b>	<b>GAS OIL &amp; TIRES</b>	<b>Cost</b>	<b>CONTRACTED SERVICES</b>	<b>Cost</b>
2026 National Planning Conference	\$700	Maintenance and repair of Equipment	\$500	Maintenance and repair of Toyota Tundra	\$1,000	gas, oil changes, tires	\$2,200	Citizenserve Module	\$6,000
2025 North Carolina and South Carolina Planning Conference	\$1,500								
2025 North Carolina Association of Floodplain Managers (NCAFPM) Conference Fall	\$1,500								
2026 North Carolina Association of Floodplain Managers (NCAFPM) Conference Spring	\$800							Proposed Changes	
2025 Summer North Carolina Association of Zoning Officials (NCAZO) Summer Conference	\$1,500							CitizenServe Moved to IT 10-480-53	-\$6,000
2026 Winter North Carolina Association of Zoning Officials (NCAZO) Summer Conference	\$1,500								
Proposed Changes									
Certified Zoning Officer Training	\$1,000								

**GF - 490 Planning FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-490-53</b>	<b>\$1,650</b>	<b>10-490-57</b>	<b>\$250</b>	<b>10-490-58</b>	<b>\$1,400</b>
<b>DUES &amp; SUBSCRIPTIONS</b>	<b>Cost</b>	<b>MISCELLANEOUS</b>	<b>Cost</b>	<b>CRS FLOOD ACTIVITY</b>	<b>Cost</b>
American Planning Association (APA)	\$1,170	MISCELLANEOUS	\$250	Public Outreach Materials	\$1,400
Association of State Floodplain Managers (ASFPM)	\$180				
North Carolina Association of Floodplain Managers (NCAFPM)	\$120				
Certified Floodplain Manager	\$60				
North Carolina Association of Zoning Officials (NCAZO)	\$120				

FUND 10      GENERAL FUND		INSPECTIONS	
Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-491-02	SALARIES	\$ 115,000	\$ 167,258
10-491-05	FICA (7.65%)	\$ 11,781	\$ 12,795
10-491-06	GROUP INSURANCE	\$ 18,900	\$ 17,718
10-491-07	ORBIT RETIREMENT MATCH (13.71%)	\$ 21,113	\$ 22,931
10-491-08	401K MATCH (3%)	\$ 4,620	\$ 5,018
10-491-10	EMPLOYEE TRAINING	\$ 4,500	\$ 4,500
10-491-17	VEHICLE MAINTENCE / REPAIR	\$ 1,200	\$ 1,200
10-491-31	GAS-OIL-TIRE EXPENSE	\$ 3,300	\$ 3,300
10-491-45	CONTRACTED SERVICES	\$ 49,000	\$ 33,600
10-491-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 1,555	\$ 335
10-491-54	DEMOLITION	\$ 30,000	\$ 30,000
10-491-57	MISCELLANEOUS	\$ 500	\$ 500
<b>TOTAL EXPENDITURES</b>		<b>\$ 261,469</b>	<b>\$ 299,155</b>
		Increased By:	<b>\$ 37,686</b>

## INSPECTIONS

## BOARD APPROVED BUDGET

10-491

GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-491-02	SALARIES	\$ 115,000	\$ 15,500	\$ 155,004	\$ 170,504	\$ -	\$ 170,504	\$ (3,246)	\$ 167,258	FINANCE PROVIDES
10-491-05	FICA (7.65%)	\$ 11,781	\$ 1,186	\$ 11,858	\$ 13,044	\$ -	\$ 13,044	\$ (249)	\$ 12,795	FINANCE PROVIDES
10-491-06	GROUP INSURANCE	\$ 18,900	\$ -	\$ 17,718	\$ 17,718	\$ -	\$ 17,718	\$ -	\$ 17,718	FINANCE PROVIDES
10-491-07	ORBIT RETIREMENT (13.71%)	\$ 21,113	\$ 2,125	\$ 21,251	\$ 23,376	\$ -	\$ 23,376	\$ (445)	\$ 22,931	FINANCE PROVIDES
10-491-08	401K (3%)	\$ 4,620	\$ 465	\$ 4,650	\$ 5,115	\$ -	\$ 5,115	\$ (97)	\$ 5,018	FINANCE PROVIDES
10-491-10	EMPLOYEE TRAINING	\$ 4,500	\$ -	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500	
10-491-17	M&R VEHICLE	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200	
10-491-31	GAS OIL & TIRES	\$ 3,300	\$ -	\$ 3,300	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ 3,300	
10-491-45	CONTRACTED SERVICES	\$ 49,000	\$ -	\$ 33,600	\$ 33,600	\$ -	\$ 33,600	\$ -	\$ 33,600	
10-491-53	DUES & SUBSCRIPTIONS	\$ 1,555	\$ -	\$ 6,335	\$ 6,335	\$ (6,000)	\$ 335	\$ -	\$ 335	
10-490-54	DEMOLITION	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	
10-491-57	MISCELLANEOUS	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	\$ 500	
<b>Total</b>		\$ 261,469	\$ 19,276	\$ 289,916	\$ 309,192	\$ (6,000)	\$ 303,192	\$ (4,037)	\$ 299,155	
				CY VS FY 26	\$ 47,723		\$ 41,723		\$ 37,686	

FY 24-25 DUE TO A VACANCY LAPSED SALARIES WERE MOVED INTO CONTRACTED SERVICES

ONCE FULL-TIME INSPECTOR IS HIRED, THEN THE CONTRACTED INSPECTIONS COSTS WOULD BE LESS.

MOVED CITIZEN SERVED TO IT.

EXPANSION REQUEST IS A 10% INCREASE FOR STAFF RETENTION.

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 10% RETENTION INCREASE AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.



**GF - 491 Inspections FY 25-26 BOARD APPROVED 041925.xlsx**

**BOARD APPROVED BUDGET**

INSPECTIONS		10-491		7.65%		\$8,859		13.71%
	10-491-02	\$167,258	10-491-05	\$12,795	10-491-06	\$17,718	10-491-07	\$22,931
	SALARIES	Cost	FICA (7.65%)	Cost	GROUP INSURANCE	Cost	ORBIT RETIREMENT (13.71%)	Cost
	BUILDING CODES INSPECTOR - VACANT	\$89,400	BUILDING CODES INSPECTOR - VACANT	\$6,839	BUILDING CODES INSPECTOR - VACANT	\$8,859	BUILDING CODES INSPECTOR - VACANT	\$12,257
	PERMIT SPECIALIST /DEPUTY CLERK (KW)	\$65,604	PERMIT SPECIALIST /DEPUTY CLERK (KW)	\$5,019	PERMIT SPECIALIST /DEPUTY CLERK (KW)	\$8,859	PERMIT SPECIALIST /DEPUTY CLERK (KW)	\$8,994
	EXPANSION REQUEST		EXPANSION REQUEST				EXPANSION REQUEST	
	10% Increase for Retention	\$15,500	10% Increase for Retention	\$1,186			10% Increase for Retention	\$2,125
	BOARD CHANGES		BOARD CHANGES				BOARD CHANGES	
	Remove 10% Retention	-\$15,500	Remove 10% Retention	-\$1,186			Remove 10% Retention	-\$2,125
	3% COLA	\$4,511	3% COLA	\$345			3% COLA	\$618
	Up to 5% Merit	\$7,743	Up to 5% Merit	\$592			Up to 5% Merit	\$1,062

**GF - 491 Inspections FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

	3.00%						
<b>10-491-08</b>	<b>\$5,018</b>	<b>10-491-10</b>	<b>\$4,500</b>	<b>10-491-17</b>	<b>\$1,200</b>	<b>10-491-31</b>	<b>\$3,300</b>
<b>401K (3%)</b>	<b>Cost</b>	<b>EMPLOYEE TRAINING</b>	<b>Cost</b>	<b>M&amp;R VEHICLE</b>	<b>Cost</b>	<b>GAS OIL &amp; TIRES</b>	<b>Cost</b>
BUILDING CODES INSPECTOR - VACANT	\$2,682	ESTIMATED	\$4,500	ESTIMATED	\$1,200	ESTIMATED	\$3,300
PERMIT SPECIALIST /DEPUTY CLERK (KW)	\$1,968						
EXPANSION REQUEST							
<b>10% Increase for Retention</b>	\$465						
<b>BOARD CHANGES</b>							
Remove 10% Retention	-\$465						
3% COLA	\$137						
Up to 5% Merit	\$231						

**GF - 491 Inspections FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-491-45</b>	<b>\$33,600</b>	<b>10-491-53</b>	<b>\$335</b>	<b>10-490-54</b>	<b>\$30,000</b>	<b>10-491-57</b>	<b>\$500</b>
<b>CONTRACTED SERVICES</b>	<b>Cost</b>	<b>DUES &amp; SUBSCRIPTIONS</b>	<b>Cost</b>	<b>DEMOLITION</b>	<b>Cost</b>	<b>MISCELLANEOUS</b>	<b>Cost</b>
SHERRILL STRICKLAND ~ \$2,800 MTH	\$33,600	CITIZEN SERVE ONLINE SOLUTIONS SUBSCRIPTION	\$6,000	ESTIMATED	\$30,000	ESTIMATED	\$500
		NCAMC MEMBERSHIP	\$90				
		NCCOQB BOARD STRICKLAND CERTIFICATION	\$50				
		IIMC MEMBESHIP	\$195				
		Proposed Changes					
		Moved to IT 10-480-53					
		CITIZEN SERVE ONLINE SOLUTIONS SUBSCRIPTION	-\$6,000				

**FUND 10****GENERAL FUND****PUBLIC BUILDINGS**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-500-11	TELEPHONE/CELL EXPENSE	\$ 32,000	\$ -
10-500-13	UTILITY EXPENSE	\$ 55,000	\$ 55,000
10-500-15	BUILDINGS/GROUND MAINT & REPAIR	\$ 54,000	\$ 174,000
10-500-17	LANDSCAPING EXPENSE	\$ 32,971	\$ 38,527
10-500-33	BUILDING SUPPLIES	\$ 6,500	\$ 6,500
10-500-35	FURNITURE	\$ 85,000	\$ 15,000
10-500-43	CLEANING SERVICES	\$ 15,000	\$ 15,000
10-500-45	PEST CONTROL EXPENSE	\$ 2,500	\$ 2,566
10-500-46	BUILDING SECURITY	\$ 33,500	\$ -
10-500-57	TOWN SIGNS MAINTENANCE & REPAIR	\$ 2,500	\$ 2,500
10-500-58	WEB EOC SERVICE	\$ 1,500	\$ -
10-500-74	CAPITAL OUTLAY	\$ 96,029	\$ 140,000
10-500-76	LEASE PAYMENTS	\$ 24,000	\$ 24,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 440,500</b>	<b>\$ 473,093</b>

Increased By: \$ 32,593

PUBLIC BUILDINGS

BOARD APPROVED BUDGET

10-500

GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-500-11	PHONES	\$ 32,000	\$ -	\$ 32,000	\$ 32,000	\$ (32,000)	\$ -	\$ -	\$ -	
10-500-13	UTILITIES	\$ 55,000	\$ -	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ 55,000	
10-500-15	M&R BUI8LDINGS GROUNDS	\$ 54,000	\$ -	\$ 124,000	\$ 124,000	\$ 50,000	\$ 174,000	\$ -	\$ 174,000	
10-500-17	LANDSCAPING EXPENSE	\$ 32,971	\$ -	\$ 9,000	\$ 9,000	\$ 29,527	\$ 38,527	\$ -	\$ 38,527	
10-500-33	BUILDING SUPPLIES	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ -	\$ 6,500	\$ -	\$ 6,500	
10-500-35	FURNITURE	\$ 85,000	\$ -	\$ 25,000	\$ 25,000	\$ (10,000)	\$ 15,000	\$ -	\$ 15,000	
10-500-43	CLEANING SERVICES	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	
10-500-45	PEST CONTROL	\$ 2,500	\$ -	\$ 2,286	\$ 2,286	\$ 280	\$ 2,566	\$ -	\$ 2,566	
10-500-46	BUILDING SECURITY	\$ 33,500	\$ -	\$ 33,500	\$ 33,500	\$ (33,500)	\$ -	\$ -	\$ -	
10-500-57	TOWN SIGN M&R	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	
10-500-58	WEB EOC SERVICE	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ (1,500)	\$ -	\$ -	\$ -	
10-500-74	CAPITAL OUTLAY	\$ 96,029	\$ -	\$ 120,000	\$ 120,000	\$ 20,000	\$ 140,000	\$ -	\$ 140,000	
10-500-76	LEASE PAYMENTS	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 24,000	
Total		\$ 440,500	\$ -	\$ 450,286	\$ 450,286	\$ 22,807	\$ 473,093	\$ -	\$ 473,093	
				CY VS FY 26	\$ 9,786		\$ 32,593		\$ 32,593	

MOVED PHONES, BUILDING SECURITY AND WEB EOC TO IT

**GF - 500 Public Buildings FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

PUBLIC BUILDINGS		10-500								
	10-500-11	\$0	10-500-13	\$55,000	10-500-15	\$174,000	10-500-17	\$38,527	10-500-33	\$6,500
	PHONES	Cost	UTILITIES	Cost	M&R BUI8LDINGS GROUNDS	Cost	LANDSCAPING EXPENSE	Cost	BUILDING SUPPLIES	Cost
	Phones	\$32,000	Utilities	\$55,000	M & R buildings and grounds	\$54,000	Landscaping expenses	\$9,000	Building supplies	\$6,500
					Replace roof at Public Works	\$70,000				
	Proposed Changes				Proposed Changes		Proposed Changes			
	Move to IT 10-480-11				Replace Town Hall Decks Need Quote Ext	\$50,000	Sanderson Lawn Mgmt			
	Phones	-\$32,000					2008 Loggerhead Court \$733.72 month	\$8,805		
							465 New River Inlet Rd \$1,726.80 month	\$20,722		

**GF - 500 Public Buildings FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-500-35</b>	<b>\$15,000</b>	<b>10-500-43</b>	<b>\$15,000</b>	<b>10-500-45</b>	<b>\$2,566</b>	<b>10-500-46</b>	<b>\$0</b>	<b>10-500-57</b>	<b>\$2,500</b>	<b>10-500-58</b>	<b>\$0</b>
<b>FURNITURE</b>	<b>Cost</b>	<b>CLEANING SERVICES</b>	<b>Cost</b>	<b>PEST CONTROL</b>	<b>Cost</b>	<b>BUILDING SECURITY</b>	<b>Cost</b>	<b>TOWN SIGN M&amp;R</b>	<b>Cost</b>	<b>WEB EOC SERVICE</b>	<b>Cost</b>
Furniture	\$25,000	Cleaning services - Peachy Clean	\$15,000	Fire Station #1 increase to \$40/mth	\$480	Building security	\$33,500	M & R Town Sign	\$2,500	Web EOC service	\$1,500
				2008 Loggerhead Ct increase to \$40/mth	\$480						
				Public Works \$30/mth	\$360						
				PEST SUPPLIES	\$966						
Proposed Changes				Proposed Changes		Proposed Changes				Proposed Changes	
Reduce Furniture	-\$10,000			Fire Station #2 increase to \$40/mth for 7 months	\$280	Move to IT 10-480-46				Move to IT 10-480-58	
						Building security	-\$33,500			Web EOC service	-\$1,500

**GF - 500 Public Buildings FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-500-74</b>	<b>\$140,000</b>	<b>10-500-76</b>	<b>\$24,000</b>
<b>CAPITAL OUTLAY</b>	<b>Cost</b>	<b>LEASE PAYMENTS</b>	<b>Cost</b>
Capital outlay	\$120,000	Lease payments - Temporary Fire Station #2	\$24,000
Proposed Changes			
Capital Outlay	-\$120,000		
Town Hall Erosion	\$120,000		
Town Hall Reconfiguration	\$20,000		



FUND 10      GENERAL FUND		TOWN INSURANCE	
Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-501-09	WORKER'S COMPENSATION PREMIUM	\$ 60,638	\$ 66,702
10-501-10	TOWN INSURANCE HRA	\$ -	\$ 58,500
10-501-13	PROPERTY LIABILITY AND BONDS	\$ 142,222	\$ 156,444
10-501-17	VFIS (FIRE) INSURANCE	\$ 24,806	\$ 27,287
10-501-53	CYBER INSURANCE	\$ 15,750	\$ 17,325
10-501-54	FLOOD INSURANCE	\$ 47,250	\$ 51,975
TOTAL EXPENDITURES		\$ 290,666	\$ 378,233
		Increased By:	\$ 87,567

INSURANCE

10-501

GENERAL FUND

BOARD APPROVED BUDGET

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-501-09	WORKER'S COMPENSATION	\$ 60,638	\$ -	\$ 66,702	\$ 66,702	\$ -	\$ 66,702	\$ -	\$ 66,702	FINANCE PROVIDES
10-501-10	TOWN INSURANCE HRA	\$ -	\$ -	\$ -	\$ -	\$ 58,500	\$ 58,500	\$ -	\$ 58,500	FINANCE PROVIDES
10-501-13	PROPERTY LIABILITY & BONDS	\$ 142,222	\$ -	\$ 156,444	\$ 156,444	\$ -	\$ 156,444	\$ -	\$ 156,444	FINANCE PROVIDES
10-501-17	VFIS INSURANCE	\$ 24,806	\$ -	\$ 27,287	\$ 27,287	\$ -	\$ 27,287	\$ -	\$ 27,287	FINANCE PROVIDES
10-501-53	CYBER INSURANCE	\$ 15,750	\$ -	\$ 17,325	\$ 17,325	\$ -	\$ 17,325	\$ -	\$ 17,325	FINANCE PROVIDES
10-501-54	FLOOD INSURANCE	\$ 47,250	\$ -	\$ 51,975	\$ 51,975	\$ -	\$ 51,975	\$ -	\$ 51,975	FINANCE PROVIDES
Total		\$ 290,666	\$ -	\$ 319,733	\$ 319,733	\$ 58,500	\$ 378,233	\$ -	\$ 378,233	
				CY VS FY 26	\$ 29,067		\$ 87,567		\$ 87,567	

TOWN INSURANCE HRA MOVED FROM ADMINISTRATION TO INSURANCE DEPARTMENT.  
RENEWALS NOT AVAILABLE 10% INCREASE ESTIMATED OVER CURRENT YEAR'S BUDGET.

**GF - 501 Insurance FY 25-26 BOARD APPROVED 041925.xlsx**

**BOARD APPROVED BUDGET**

<b>INSURANCE</b>		<b>10-501</b>				
	<b>10-501-09</b>	<b>\$66,702</b>	<b>10-501-10</b>	<b>\$58,500</b>	<b>10-501-13</b>	<b>\$156,444</b>
	<b>WORKER'S COMPENSATION</b>	<b>Cost</b>	<b>TOWN INSURANCE HRA</b>	<b>Cost</b>	<b>PROPERTY LIABILITY &amp; BONDS</b>	<b>Cost</b>
	RENEWAL QUOTES NOT AVAILABLE USING FY 25 PLUS 10%	\$66,702	SEE PROPOSED CHANGES MOVED FROM ADMINISTRATION	\$0	RENEWAL QUOTES NOT AVAILABLE USING FY 25 PLUS 10%	\$156,444
			Proposed Changes			
			Moved from Administration 10-420-09			
			HRA PAID CLAIMS (~ \$4,500 MTH)	\$54,000		
			MONTHLY ADMIN FEES (~\$375 MTH)	\$4,500		

**GF - 501 Insurance FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-501-17</b>	<b>\$27,287</b>	<b>10-501-53</b>	<b>\$17,325</b>	<b>10-501-54</b>	<b>\$51,975</b>
<b>VFIS INSURANCE</b>	<b>Cost</b>	<b>CYBER INSURANCE</b>	<b>Cost</b>	<b>FLOOD INSURANCE</b>	<b>Cost</b>
RENEWAL QUOTES NOT AVAILABLE USING FY 25 PLUS 10%	\$27,287	RENEWAL QUOTES NOT AVAILABLE USING FY 25 PLUS 10%	\$17,325	RENEWAL QUOTES NOT AVAILABLE USING FY 25 PLUS 10%	\$51,975

**FUND 10****GENERAL FUND****POLICE SEPARATION ALLOWANCE**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-509-02	PSA OFFICER SALARY	\$ 15,905	\$ 16,540
10-509-05	FICA (7.65%)	\$ 1,220	\$ 1,265
<b>TOTAL EXPENDITURES</b>		<b>\$ 17,125</b>	<b>\$ 17,805</b>
		Increased By:	<b>\$ 680</b>

PSA - RETIRED POLICE

BOARD APPROVED BUDGET

10-509      GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-509-02	PSA SALARY	\$ 15,905	\$ -	\$ 16,540	\$ 16,540	\$ -	\$ 16,540	\$ -	\$ 16,540	FINANCE PROVIDES
10-509-05	FICA (7.65%)	\$ 1,220	\$ -	\$ 1,265	\$ 1,265	\$ -	\$ 1,265	\$ -	\$ 1,265	FINANCE PROVIDES
Total		\$ 17,125	\$ -	\$ 17,805	\$ 17,805	\$ -	\$ 17,805	\$ -	\$ 17,805	
CY VS FY 26					\$ 680		\$ 680		\$ 680	

**GF - 509 PSA Retired Police FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**FUND 10      GENERAL FUND****POLICE**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25		FY 25-26 Board Approved	
10-510-02	SALARIES	\$	818,000	\$	889,052
10-510-03	PART-TIME SALARIES	\$	14,000	\$	25,695
10-510-04	OVERTIME	\$	37,000	\$	39,606
10-510-05	FICA (7.65%)	\$	67,626	\$	73,006
10-510-06	GROUP INSURANCE	\$	122,850	\$	124,026
10-510-07	ORBIT RETIREMENT MATCH (15.04%)	\$	122,500	\$	139,381
10-510-08	401K MATCH (5%)	\$	40,000	\$	45,660
10-510-09	BEACH PATROL EXPENSE	\$	15,000	\$	15,000
10-510-10	EMPLOYEE TRAINING	\$	10,100	\$	10,100
10-510-16	EQUIPMENT MAINTENCE / REPAIR	\$	3,500	\$	3,500
10-510-17	VEHICLE MAINTENCE / REPAIR	\$	10,000	\$	10,000
10-510-31	GAS-OIL-TIRE EXPENSE	\$	64,000	\$	64,000
10-510-32	OFFICE SUPPLY EXPENSE	\$	1,000	\$	1,000
10-510-33	DEPARTMENT SUPPLY EXPENSE	\$	5,050	\$	5,050
10-510-36	UNIFORM EXPENSE	\$	10,993	\$	11,000
10-510-37	BALLISTIC VEST GRANT EXPENSE	\$	10,402	\$	10,400
10-510-47	PROFESSIONAL SERVICES	\$	4,160	\$	4,160
10-510-53	ANNUAL DUES & SUBSCRIPTIONS	\$	24,000	\$	23,580
10-510-57	K-9 EXPENSES	\$	3,000	\$	3,000
10-510-60	LESO PROGRAM	\$	7,256	\$	7,500
10-510-73	NON-CAPITAL OUTLAY	\$	64,500	\$	16,720
10-510-74	CAPITAL OUTLAY	\$	62,000	\$	65,000
10-510-76	TAX AND TITLE EXPENSE	\$	4,340	\$	4,350
<b>TOTAL EXPENDITURES</b>		\$	1,521,277	\$	1,590,786
		Increased By:		\$	69,509



## POLICE

## BOARD APPROVED BUDGET

10-510

GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-510-02	SALARIES	\$ 818,000	\$ 168,004	\$ 825,134	\$ 993,138	\$ -	\$ 993,138	\$ (104,086)	\$ 889,052	FINANCE PROVIDES
10-510-03	PART-TIME SALARIES	\$ 14,000	\$ 2,851	\$ 23,758	\$ 26,609	\$ -	\$ 26,609	\$ (914)	\$ 25,695	FINANCE PROVIDES
10-510-04	OVERTIME	\$ 37,000	\$ 4,481	\$ 37,332	\$ 41,813	\$ -	\$ 41,813	\$ (2,207)	\$ 39,606	FINANCE PROVIDES
10-510-05	FICA (7.65%)	\$ 67,626	\$ 13,413	\$ 67,794	\$ 81,207	\$ -	\$ 81,207	\$ (8,201)	\$ 73,006	FINANCE PROVIDES
10-510-06	GROUP INSURANCE	\$ 122,850	\$ -	\$ 124,026	\$ 124,026	\$ -	\$ 124,026	\$ -	\$ 124,026	FINANCE PROVIDES
10-510-07	ORBIT RETIREMENT (15.04%)	\$ 122,500	\$ 25,872	\$ 129,135	\$ 155,007	\$ -	\$ 155,007	\$ (15,626)	\$ 139,381	FINANCE PROVIDES
10-510-08	401K (5%)	\$ 40,000	\$ 8,519	\$ 42,254	\$ 50,773	\$ -	\$ 50,773	\$ (5,113)	\$ 45,660	FINANCE PROVIDES
10-510-09	BEACH PATROL EXPENSE	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	
10-510-10	EMPLOYEE TRAINING	\$ 10,100	\$ -	\$ 10,100	\$ 10,100	\$ -	\$ 10,100	\$ -	\$ 10,100	
10-510-16	M&R EQUIPMENT	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500	
10-510-17	M&R VEHICLE	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	
10-510-31	GAS OIL & TIRES	\$ 64,000	\$ -	\$ 64,000	\$ 64,000	\$ -	\$ 64,000	\$ -	\$ 64,000	
10-510-32	OFFICE SUPPLIES	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	
10-510-33	DEPARTMENT SUPPLIES	\$ 5,050	\$ -	\$ 5,050	\$ 5,050	\$ -	\$ 5,050	\$ -	\$ 5,050	
10-510-36	UNIFORMS	\$ 10,993	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 11,000	
10-510-37	BALLISTIC VEST GRANT EXPENSE	\$ 10,402	\$ -	\$ 10,400	\$ 10,400	\$ -	\$ 10,400	\$ -	\$ 10,400	
10-510-47	PROFESSIONAL SERVICES	\$ 4,160	\$ -	\$ 4,160	\$ 4,160	\$ -	\$ 4,160	\$ -	\$ 4,160	
10-510-53	DUES & SUBSCRIPTIONS	\$ 24,000	\$ -	\$ 23,580	\$ 23,580	\$ -	\$ 23,580	\$ -	\$ 23,580	
10-510-57	K-9 EXPENSES	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	
10-510-60	LESO PROGRAM	\$ 7,256	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 7,500	
10-510-73	NON-CAPITAL OUTLAY	\$ 64,500	\$ -	\$ 16,720	\$ 16,720	\$ -	\$ 16,720	\$ -	\$ 16,720	
10-510-74	CAPITAL OUTLAY	\$ 62,000	\$ -	\$ 130,000	\$ 130,000	\$ -	\$ 130,000	\$ (65,000)	\$ 65,000	
10-510-76	TAXES & TITLES	\$ 4,340	\$ -	\$ 8,700	\$ 8,700	\$ -	\$ 8,700	\$ (4,350)	\$ 4,350	
<b>Total</b>		\$ 1,521,277	\$ 223,140	\$ 1,573,143	\$ 1,796,283	\$ -	\$ 1,796,283	\$ (205,497)	\$ 1,590,786	
				CY VS FY 26	\$ 275,006		\$ 275,006		\$ 69,509	

GROUP INSURANCE USING ACTUAL RATES IN BUDGET FILE AND WAITING ON RENEWAL RATES.

EXPANSION REQUEST 12% INCREASE FOR STAFF EXCLUDING THE CHIEF

EXPANSION REQUEST IS A 10% INCREASE FOR POLICE CHIEF

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 12% RETENTION AND 10% POLICE CHIEF INCREASES AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.

BOARD CHANGES REMOVED (1) F150 WITH UPFIT AND TAXES &amp; TITLE

**GF - 510 Police FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

POLICE		10-510						7.65%		\$8,859		15.04%
	10-510-02	\$889,052	10-510-03	\$25,695	10-510-04	\$39,606	10-510-05	\$73,006	10-510-06	\$124,026	10-510-07	\$139,381
	SALARIES	Cost	PART-TIME SALARIES	Cost	OVERTIME	Cost	FICA (7.65%)	Cost	GROUP INSURANCE	Cost	ORBIT RETIREMENT (15.04%)	Cost
Chief		\$112,701	Reserve Officer (J) \$21.00	\$4,200	Chief	\$0	Chief	\$8,622	Chief	\$8,859	Chief	\$16,950
Captain (P)		\$76,160	Reserve Officer (D) \$20.15	\$4,030	Captain (P)	\$0	Captain (P)	\$5,826	Captain (P)	\$8,859	Captain (P)	\$11,454
Lieutenant (P)		\$68,904	Reserve Officer (R) \$19.63	\$3,926	Lieutenant (P)	\$4,341	Lieutenant (P)	\$5,603	Lieutenant (P)	\$8,859	Lieutenant (P)	\$11,016
Sergeant (J)		\$57,408	Reserve Officer (U) \$21.01	\$4,202	Sergeant (J)	\$3,615	Sergeant (J)	\$4,668	Sergeant (J)	\$8,859	Sergeant (J)	\$9,178
Sergeant (L)		\$57,408	Reserve Officer (LM) \$18.00	\$3,600	Sergeant (L)	\$3,615	Sergeant (L)	\$4,668	Sergeant (L)	\$8,859	Sergeant (L)	\$9,178
Corporal (T)		\$52,533	Officer PT (KM) \$19.000	\$3,800	Corporal (T)	\$3,308	Corporal (T)	\$4,272	Corporal (T)	\$8,859	Corporal (T)	\$8,398
Officer (Y)		\$56,013			Officer (Y)	\$3,522	Officer (Y)	\$4,554	Officer (Y)	\$8,859	Officer (Y)	\$8,954
Officer (T)		\$52,533			Officer (T)	\$3,308	Officer (T)	\$4,272	Officer (T)	\$8,859	Officer (T)	\$8,398
Officer (S)		\$46,771			Officer (S)	\$2,945	Officer (S)	\$3,803	Officer (S)	\$8,859	Officer (S)	\$7,477
Corporal (M)		\$54,112			Corporal (M)	\$3,408	Corporal (M)	\$4,400	Corporal (M)	\$8,859	Corporal (M)	\$8,651
Officer (M)		\$49,070			Officer (M)	\$3,089	Officer (M)	\$3,990	Officer (M)	\$8,859	Officer (M)	\$7,845
Officer (C)		\$49,070			Officer (C)	\$3,089	Officer (C)	\$3,990	Officer (C)	\$8,859	Officer (C)	\$7,845
Officer - Vacant		\$48,959			Officer - Vacant	\$3,092	Officer - Vacant	\$3,982	Officer - Vacant	\$8,859	Officer - Vacant	\$7,828
Office Manager (S)		\$43,492			Office Manager (S)	\$0	Office Manager (S)	\$3,327	Office Manager (S)	\$8,859	Office Manager (S) (13.71%)	\$5,963
							Part-Time	\$1,817				
EXPANSION REQUEST			EXPANSION REQUEST		EXPANSION REQUEST		EXPANSION REQUEST				EXPANSION REQUEST	
12% Increase for Retention - Excludes Chief 10% Increase Chief		\$168,004	12% Increase for Retention - Excludes Chief 10% Increase Chief	\$2,851	12% Increase for Retention - Excludes Chief 10% Increase Chief	\$4,481	12% Increase for Retention - Excludes Chief 10% Increase Chief	\$13,413			12% Increase for Retention - Excludes Chief 10% Increase Chief	\$25,872
BOARD CHANGES			BOARD CHANGES		BOARD CHANGES		BOARD CHANGES				BOARD CHANGES	
REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief		-\$168,004	REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief	-\$2,851	REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief	-\$4,481	REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief	-\$13,413			REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief	-\$25,872
3% COLA		\$23,527	3% COLA	\$713	3% COLA	\$1,120	3% COLA	\$1,940			3% COLA	\$3,814
Up to 5% Merit		\$40,391	Up to 5% Merit	\$1,224	Up to 5% Merit	\$1,154	Up to 5% Merit	\$3,272			Up to 5% Merit	\$6,432

**GF - 510 Police FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

	5.00%								
<b>10-510-08</b>	<b>\$45,660</b>	<b>10-510-09</b>	<b>\$15,000</b>	<b>10-510-10</b>	<b>\$10,100</b>	<b>10-510-16</b>	<b>\$3,500</b>	<b>10-510-17</b>	<b>\$10,000</b>
<b>401K (5%)</b>	<b>Cost</b>	<b>BEACH PATROL EXPENSE</b>	<b>Cost</b>	<b>EMPLOYEE TRAINING</b>	<b>Cost</b>	<b>M&amp;R EQUIPMENT</b>	<b>Cost</b>	<b>M&amp;R VEHICLE</b>	<b>Cost</b>
Chief	\$5,635	Salaries and Equipment	\$15,000	Firearms and Ammo	\$5,000	Radio Repair	\$2,500	Potential motor and/or drivetrain replacement	\$7,500
Captain (P)	\$3,808			Conferences	\$1,000	Weapon Repair	\$1,000	Inspections	\$300
Lieutenant (P)	\$3,662			Evidence Training	\$1,000			Alternators, starters, batteries	\$1,200
Sergeant (J)	\$3,051			Schools (Cape Fear, Justice Academy, K9	\$3,100			Suspension Parts	\$1,000
Sergeant (L)	\$3,051								
Corporal (T)	\$2,792								
Officer (Y)	\$2,977								
Officer (T)	\$2,792								
Officer (S)	\$2,486								
Corporal (M)	\$2,876								
Officer (M)	\$2,608								
Officer (C)	\$2,608								
Officer - Vacant	\$2,603								
Office Manager (S) (3%)	\$1,305								
EXPANSION REQUEST									
<b>12% Increase for Retention - Excludes Chief 10% Increase Chief</b>	\$8,519								
<b>BOARD CHANGES</b>									
<b>REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief</b>	-\$8,519								
3% COLA	\$1,268								
Up to 5% Merit	\$2,138								

**GF - 510 Police FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**GF - 510 Police FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**FUND 10      GENERAL FUND****PUBLIC WORKS**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-545-02	SALARIES	\$ 220,500	\$ 197,795
10-545-04	OVERTIME	\$ 9,000	\$ 9,720
10-545-05	FICA (7.65%)	\$ 19,355	\$ 15,821
10-545-06	GROUP INSURANCE	\$ 46,725	\$ 35,436
10-545-07	ORBIT RETIREMENT MATCH (13.71%)	\$ 34,686	\$ 28,352
10-545-08	401K MATCH (3%)	\$ 7,590	\$ 6,205
10-545-14	EMPLOYEE TRAINING	\$ 7,500	\$ 7,500
10-545-16	EQUIPMENT MAINTENCE / REPAIR	\$ 10,000	\$ 16,000
10-545-17	VEHICLE MAINTENCE / REPAIR	\$ 20,000	\$ 35,000
10-545-31	GAS-OIL-TIRE EXPENSE	\$ 22,000	\$ 22,000
10-545-32	OFFICE SUPPLY EXPENSE	\$ 250	\$ 300
10-545-33	DEPARTMENT SUPPLIES & EQUIPMENT	\$ 7,000	\$ 7,000
10-545-34	MOSQUITIO CONTROL EXPENSE	\$ 3,000	\$ 2,000
10-545-36	UNIFORM EXPENSE	\$ 2,500	\$ 2,500
10-545-37	RENTAL EQUIPMENT	\$ 6,000	\$ 6,000
10-545-45	CONTRACTED SERVICES	\$ 23,500	\$ -
10-545-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 10,500	\$ 3,000
10-545-74	CAPITAL OUTLAY	\$ 20,000	\$ 155,472
10-545-76	TAX AND TITLE EXPENSE	\$ 2,100	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 472,206</b>	<b>\$ 550,101</b>

Increased By:                      \$                      77,895

PUBLIC WORKS

BOARD APPROVED BUDGET

10-545

GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-545-02	SALARIES	\$ 220,500	\$ 7,167	\$ 188,527	\$ 195,694	\$ -	\$ 195,694	\$ 2,101	\$ 197,795	FINANCE PROVIDES
10-545-04	OVERTIME	\$ 9,000	\$ 900	\$ 9,000	\$ 9,900	\$ -	\$ 9,900	\$ (180)	\$ 9,720	FINANCE PROVIDES
10-454-05	FICA (7.65%)	\$ 19,355	\$ 618	\$ 15,112	\$ 15,730	\$ -	\$ 15,730	\$ 91	\$ 15,821	FINANCE PROVIDES
10-545-06	GROUP INSURANCE	\$ 46,725	\$ -	\$ 35,436	\$ 35,436	\$ -	\$ 35,436	\$ -	\$ 35,436	FINANCE PROVIDES
10-545-07	ORBIT RETIREMENT (13.71%)	\$ 34,686	\$ 1,106	\$ 27,081	\$ 28,187	\$ -	\$ 28,187	\$ 165	\$ 28,352	FINANCE PROVIDES
10-545-08	401K (3%)	\$ 7,590	\$ 242	\$ 5,926	\$ 6,168	\$ -	\$ 6,168	\$ 37	\$ 6,205	FINANCE PROVIDES
10-545-14	EMPLOYEE TRAINING	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 7,500	
10-545-16	M&R EQUIPMENT	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 6,000	\$ 16,000	
10-545-17	M&R VEHICLE	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 15,000	\$ 35,000	\$ -	\$ 35,000	
10-545-31	GAS OIL & TIRES	\$ 22,000	\$ -	\$ 22,000	\$ 22,000	\$ -	\$ 22,000	\$ -	\$ 22,000	
10-545-32	OFFICE SUPPLIES	\$ 250	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ -	\$ 300	
10-545-33	DEPARTMENT SUPPLIES	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000	
10-545-34	MOSQUITO CONTROL EXPENSE	\$ 3,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	
10-545-36	UNIFORMS	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	
10-545-37	RENTAL EQUIPMENT	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000	
10-545-45	CONTRACTED SERVICES	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-545-53	DUES & SUBSCRIPTIONS	\$ 10,500	\$ -	\$ 10,500	\$ 10,500	\$ (7,500)	\$ 3,000	\$ -	\$ 3,000	
10-545-74	CAPITAL OUTLAY	\$ 20,000	\$ 155,472	\$ -	\$ 155,472	\$ -	\$ 155,472	\$ -	\$ 155,472	
10-545-76	TAXES & TITLES	\$ 2,100	\$ -	\$ 2,100	\$ 2,100	\$ (2,100)	\$ -	\$ -	\$ -	
Total		\$ 472,206	\$ 165,505	\$ 370,982	\$ 536,487	\$ 5,400	\$ 541,887	\$ 8,214	\$ 550,101	
				CY VS FY 26	\$ 64,281		\$ 69,681		\$ 77,895	

REQUEST INCLUDES 10% INCREASE FOR (2) CURRENT STAFF  
GROUP INSURANCE USING ACTUAL RATES IN BUDGET FILE AND WAITING ON RENEWAL RATES.  
CAPITAL OUTLAY BACKHOE, BOOM MOWER ATTACHMENT AD FIELD & BRUSH MOWER  
iWORQ MOVED TO IT  
ELIMINATED MAINTENANCE WORKER AND CONTRACTED LANDSCAPING IN PUBLIC BUILDINGS 10-500-17  
BOARD CHANGES REMOVAL OF THE 10% RETENTION INCREASE (2 POSITIONS) AND REPLACED IT WITH A 3% COLA (ALL POSITIONS) AND UP TO 5% MERIT.  
BOARD CHANGES BOOM LIFT RECEIVED LESO - REPAIRS

**GF - 545 Public Works FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>PUBLIC WORKS</b>	<b>10-545</b>				7.65%		\$8,859		13.71%
<b>10-545-02</b>	<b>\$197,795</b>	<b>10-545-04</b>	<b>\$9,720</b>	<b>10-545-05</b>	<b>\$15,821</b>	<b>10-545-06</b>	<b>\$35,436</b>	<b>10-545-07</b>	<b>\$28,352</b>
<b>SALARIES</b>	<b>Cost</b>	<b>OVERTIME</b>	<b>Cost</b>	<b>FICA (7.65%)</b>	<b>Cost</b>	<b>GROUP INSURANCE</b>	<b>Cost</b>	<b>ORBIT RETIREMENT (13.71%)</b>	<b>Cost</b>
PUBLIC WORKS SUPERINTENDENT - VACANT	\$78,901	OVERTIME EST NEEDS	\$9,000	PUBLIC WORKS SUPERINTENDENT - VACANT	\$6,036	PUBLIC WORKS SUPERINTENDENT - VACANT	\$8,859	PUBLIC WORKS SUPERINTENDENT - VACANT	\$10,817
SENIOR PW TECHNICIAN - VACANT	\$37,956			SENIOR PW TECHNICIAN - VACANT	\$2,904	SENIOR PW TECHNICIAN - VACANT	\$8,859	SENIOR PW TECHNICIAN - VACANT	\$5,204
PW TECHNICIAN - CP	\$36,800			PW TECHNICIAN - CP	\$2,815	PW TECHNICIAN - CP	\$8,859	PW TECHNICIAN - CP	\$5,045
PW TECHNICIAN - CS	\$34,870			PW TECHNICIAN - CS	\$2,668	PW TECHNICIAN - CS	\$8,859	PW TECHNICIAN - CS	\$4,781
MAINTENANCE WORKER - CONTRACTED 10-500-17	\$0			MAINTENANCE WORKER - CONTRACTED 10-500-17	\$0	MAINTENANCE WORKER - CONTRACTED 10-500-17	\$0	MAINTENANCE WORKER - CONTRACTED 10-500-17	\$0
				OVERTIME EST NEEDS	\$689			OVERTIME EST NEEDS	\$1,234
EXPANSION		EXPANSION		EXPANSION				EXPANSION	
10% pay increase for current two (2) hourly employees		BASE OVERTIME INCREASED 10%	\$900	PW TECHNICIAN - CP	\$282			PW TECHNICIAN - CP	\$505
PW TECHNICIAN - CP	\$3,680			PW TECHNICIAN - CS	\$267			PW TECHNICIAN - CS	\$478
PW TECHNICIAN - CS	\$3,487			BASE OVERTIME INCREASED 10%	\$69			BASE OVERTIME INCREASED 10%	\$123
BOARD CHANGES		BOARD CHANGES		BOARD CHANGES				BOARD CHANGES	
Remove 10% Retention	-\$7,167	Remove 10% Retention	-\$900	Remove 10% Retention	-\$618			Remove 10% Retention	-\$1,106
3% COLA	\$5,519	3% COLA	\$270	3% COLA	\$422			3% COLA	\$757
Up to 5% Merit	\$3,749	Up to 5% Merit	\$450	Up to 5% Merit	\$287			Up to 5% Merit	\$514



**GF - 545 Public Works FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

	3.00%								
<b>10-545-08</b>	<b>\$6,205</b>	<b>10-545-14</b>	<b>\$7,500</b>	<b>10-545-16</b>	<b>\$16,000</b>	<b>10-545-17</b>	<b>\$35,000</b>	<b>10-545-31</b>	<b>\$22,000</b>
<b>401K (3%)</b>	<b>Cost</b>	<b>EMPLOYEE TRAINING</b>	<b>Cost</b>	<b>M&amp;R EQUIPMENT</b>	<b>Cost</b>	<b>M&amp;R VEHICLE</b>	<b>Cost</b>	<b>GAS OIL &amp; TIRES</b>	<b>Cost</b>
PUBLIC WORKS SUPERINTENDENT - VACANT	\$2,367	Continuing education credits for Pesticide Applicator License	\$500	M & R all Public Works owned operated equipment	\$10,000	M&R PW and Town Vehicles excluding fire apparatus.	\$20,000	Gas for Public Works vehicles and equipment, oil for all Town owned vehicles and equipment, and tires for all vehicles except Police Department and Fire apparatus.	\$22,000
SENIOR PW TECHNICIAN - VACANT	\$1,139	Conferences/Classes for Superintendent	\$4,000			Basic maintenance able to be handled in-house to include oil changes, brakes/rotors, fluid top offs/changes, belts, air filters;		Gas	
PW TECHNICIAN - CP	\$1,104	Safety training	\$3,000			windshield wipers, and basic diagnostics/repairs if tools /equipment/ability to repair are available.		Oil	
PW TECHNICIAN - CS	\$1,046					More complex repairs/body work will need to be done off-site and those costs are covered in each department's M & R Vehicle budgets.		Tires	
MAINTENANCE WORKER - CONTRACTED 10-500-17	\$0								
OVERTIME EST NEEDS	\$270								
EXPANSION				BOARD CHANGES					
PW TECHNICIAN - CP	\$110			Boom Lift received from LESO needs repairs	\$6,000				
PW TECHNICIAN - CS	\$105								
BASE OVERTIME INCREASED 10%	\$27								
BOARD CHANGES						Proposed Changes			
Remove 10% Retention	-\$242					INCREASE	\$15,000		
3% COLA	\$167								
Up to 5% Merit	\$112								

**GF - 545 Public Works FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**GF - 545 Public Works FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-545-53</b>	<b>\$3,000</b>	<b>10-545-74</b>	<b>\$155,472</b>	<b>10-545-76</b>	<b>\$0</b>
<b>DUES &amp; SUBSCRIPTIONS</b>	<b>Cost</b>	<b>CAPITAL OUTLAY</b>	<b>Cost</b>	<b>TAXES &amp; TITLES</b>	<b>Cost</b>
iWorQ	\$9,000	See Expansion Request		Taxes and titles	\$2,100
Other subscriptions / dues	\$1,500				
		EXPANSION			
		JCB BACKHOE QUOTE \$147,256- \$21,500 TRADE IN = \$134,756	\$134,756		
		JOHN DEER BOOM MOWER ATTACHMENT	\$15,116		
		FIELD AND BRUSH MOWER	\$5,600		
Proposed Changes				Proposed Changes	
Move iWorQ to IT 10-480-53	-\$9,000			Reduce	-\$2,100
PW Superintendent APWA	\$1,500				

**FUND 10      GENERAL FUND**

**PUBLIC STREETS**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-560-13	STREET LIGHT EXPENSE	\$ 32,000	\$ 32,000
10-560-15	PUBLIC PARKING LOT MAINTENANCE & REPAIR	\$ 25,000	\$ 25,000
10-560-16	EQUIPMENT MAINTENANCE & REPAIR	\$ 3,160	\$ 6,000
10-560-33	DEPARTMENT SUPPLIES	\$ 6,840	\$ 5,000
10-560-34	STRIPING	\$ 5,800	\$ 288,000
10-560-35	SIGNS	\$ 1,500	\$ 5,000
10-560-43	TOWN ENTRANCE SIGNS	\$ 20,000	\$ 20,000
10-560-45	CONTRACTED SERVICES	\$ 2,500	\$ 2,500
10-560-72	STORM WATER	\$ 20,000	\$ 20,000
10-560-73	STREET PAVING & REPAIR	\$ 48,200	\$ 52,000
10-560-74	CAPITAL OUTLAY	\$ 147,500	\$ 75,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 312,500</b>	<b>\$ 530,500</b>

Increased By:      \$      218,000

STREETS

10-560

GENERAL FUND

BOARD APPROVED BUDGET

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-560-13	STREET LIGHT EXPENSE	\$ 32,000	\$ -	\$ 32,000	\$ 32,000	\$ -	\$ 32,000	\$ -	\$ 32,000	
10-560-15	M&R PUBLIC PARKING	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	
10-560-16	M&R EQUIPMENT	\$ 3,160	\$ -	\$ 2,500	\$ 2,500	\$ 3,500	\$ 6,000	\$ -	\$ 6,000	
10-560-33	DEPARTMENTAL SUPPLIES	\$ 6,840	\$ -	\$ 7,500	\$ 7,500	\$ (2,500)	\$ 5,000	\$ -	\$ 5,000	
10-500-34	STRIPING	\$ 5,800	\$ -	\$ 8,000	\$ 8,000	\$ 280,000	\$ 288,000	\$ -	\$ 288,000	
10-560-35	SIGNS	\$ 1,500	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	
10-560-43	TOWN ENTRANCE SIGNS	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	
10-560-45	CONTRACTED SERVICES	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	
10-560-72	STORMWATER	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	
10-560-73	STREET PAVING & REPAIR	\$ 48,200	\$ -	\$ 52,000	\$ 52,000	\$ -	\$ 52,000	\$ -	\$ 52,000	
10-560-74	CAPITAL OUTLAY	\$ 147,500	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	
Total		\$ 312,500	\$ -	\$ 174,500	\$ 174,500	\$ 356,000	\$ 530,500	\$ -	\$ 530,500	
				CY VS FY 26	\$ (138,000)		\$ 218,000		\$ 218,000	

CROSSWALK CONSTRUCTION AND RESTRIPIING (8) @ \$35K EACH = \$280,000  
NEW WET/DRY VACUUM TRUCK \$75,000

**GF - 560 Streets FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**GF - 560 Streets FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

<b>FUND 10</b>	<b>GENERAL FUND</b>	<b>SANITATION</b>	
Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	<b>FY 25-26 Board Approved</b>
10-580-45	SANITATION EXPENSE	\$ 426,388	\$ 551,822
10-580-46	TIPPING FEES BULK PICKUP EXPNESE	\$ 72,500	\$ 10,000
10-580-47	RECYCLING EXPENSE	\$ 30,000	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 528,888</b>	<b>\$ 561,822</b>
		Increased By:	<b>\$ 32,934</b>



SANITATION

10-580

GENERAL FUND

BOARD APPROVED BUDGET

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-580-45	SANITATION CONTRACTS	\$ 426,388	\$ -	\$ 551,822	\$ 551,822	\$ -	\$ 551,822	\$ -	\$ 551,822	
10-580-46	TIPPING FEES/BULK PICKUP	\$ 72,500	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	
10-580-47	RECYCLING	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		\$ 528,888	\$ -	\$ 561,822	\$ 561,822	\$ -	\$ 561,822	\$ -	\$ 561,822	
CY VS FY 26					\$ 32,934		\$ 32,934		\$ 32,934	

GFL NEW CONTRACT EFFECTIVE 7/1/25.

**GF - 580 Sanitation FY 25-26 BOARD APPROVED 041925.xlsx**

**BOARD APPROVED BUDGET**

SANITATION		10-580				
	10-580-45	\$551,822	10-580-46	\$10,000	10-580-47	\$0
	<b>SANITATION CONTRACTS</b>	<b>Cost</b>	<b>TIPPING FEES/BULK PICKUP</b>	<b>Cost</b>	<b>RECYCLING</b>	<b>Cost</b>
	<b>GFL NEW CONTRACT RESIDENTIAL - TRASH AND RECYCLING</b>		GFL Contract for Residential Trash includes these costs and the Town will no longer get billed by Onslow county Solid Waste		GFL Contract Residential Recycling includes these costs and the Town will no longer get billed by Onslow county Solid Waste	\$0
	TRASH - 1 x 96 gallon cart \$9.61 month (1 x week) Nov-Apr; and \$16.12 Month May-Oct 2 x week		<b>GFL NEW CONTRACT - BULK PICK-UP DISPOSAL ESTIMATED</b>	\$10,000		
	Annual Trash \$154.38 or \$12.87 month for 2,375 carts	\$366,653				
	RECYCLING - 1 x 96 gallon cart per month \$8.24					
	Annual Recycling \$98.88 or \$8,24 month for 1,778 carts	\$175,809				
	<b>GFL NEW CONTRACT - BULK PICK-UP \$146.25 PER TRUCK HOUR PLUS ACTUAL DISPOSAL (SEE TIPPING FEES FOR ESTIMATED DISPOSAL COST)</b>					
	BULK PICK-UP ESTIMATE: 2 TIMES PER YEAR - SPRING AND FALL 4 TRUCKS X 8 HOURS X \$146.25	\$9,360				

**FUND 10      GENERAL FUND**

**RECREATION**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-620-12	SNOWFLAKES	\$ 12,000	\$ 19,470
10-620-14	PARK WELL EXPENSE	\$ 1,500	\$ 1,500
10-620-15	PARK MAINTENANCE EXPENSE	\$ 42,674	\$ 43,000
10-620-17	PARK LANDSCAPING	\$ 15,000	\$ 15,000
10-620-18	BIKE PATH MAINTENANCE & REPAIR	\$ 1,500	\$ 1,500
10-620-19	DOCK/BOARDWALK MAINTENANCE & REPAIR	\$ 200,000	\$ 200,000
10-620-27	SPECIAL EVENT EXPENSE	\$ 10,000	\$ 6,500
10-620-33	PARK SUPPLIES	\$ 7,200	\$ 7,200
<b>TOTAL EXPENDITURES</b>		<b>\$ 289,874</b>	<b>\$ 294,170</b>

Increased By:      \$ 4,296

RECREATION

10-620

GENERAL FUND

BOARD APPROVED BUDGET

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-620-12	SNOWFLAKES	\$ 12,000	\$ -	\$ 14,470	\$ 14,470	\$ -	\$ 14,470	\$ 5,000	\$ 19,470	
10-620-14	PARK WELL	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	
10-620-15	PARK MAINTENANCE	\$ 42,674	\$ -	\$ 43,000	\$ 43,000	\$ -	\$ 43,000	\$ -	\$ 43,000	
10--620-17	PARK LANDSCAPING	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	
10-620-18	M&R BIKE PATH	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	
10-620-19	M&R DOCK BOARDWALK	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	
10-620-27	SPECIAL EVENTS	\$ 10,000	\$ -	\$ 6,500	\$ 6,500	\$ -	\$ 6,500	\$ -	\$ 6,500	
10-620-33	PARK SUPPLIES	\$ 7,200	\$ -	\$ 7,200	\$ 7,200	\$ -	\$ 7,200	\$ -	\$ 7,200	
Total		\$ 289,874	\$ -	\$ 289,170	\$ 289,170	\$ -	\$ 289,170	\$ 5,000	\$ 294,170	
				CY VS FY 26	\$ (704)		\$ (704)		\$ 4,296	

BOARD CHANGES - ADDED \$5,000 SNOWFLAKES

**GF - 620 Recreation FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

RECREATION		10-620						
	10-620-12	\$19,470	10-620-14	\$1,500	10-620-15	\$43,000	10--620-17	\$15,000
	SNOWFLAKES	Cost	PARK WELL	Cost	PARK MAINTENANCE	Cost	PARK LANDSCAPING	Cost
	SLOWFLAKES - ESTIMATED		ESTIMATED REPIARS	\$1,500	ESTIMATED	\$43,000	ESTIMATED	\$15,000
	SILVER TUBES	\$1,613						
	REPLACEMENT BULBS	\$6,449						
	POWDER COATING	\$2,163						
	SNOWFLAKE WIRING	\$2,445						
	REPAIRS	\$1,800						
	BOARD CHANGES							
	ADD \$5,000 SNOWFLAKES	\$5,000						

**GF - 620 Recreation FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>10-620-18</b>	<b>\$1,500</b>	<b>10-620-19</b>	<b>\$200,000</b>	<b>10-620-27</b>	<b>\$6,500</b>	<b>10-620-33</b>	<b>\$7,200</b>
<b>M&amp;R BIKE PATH</b>	<b>Cost</b>	<b>M&amp;R DOCK BOARDWALK</b>	<b>Cost</b>	<b>SPECIAL EVENTS</b>	<b>Cost</b>	<b>PARK SUPPLIES</b>	<b>Cost</b>
ESTIMATED REPAIRS	\$1,500	ESTIMATED REPAIRS	\$200,000	CHRISTMAS TREE LIGHTING	\$5,000	ESTIMATED	\$7,200
				HOWL-O-WEEN	\$1,500		
				HOWL-O-WEEN SPONSORED VENDOR SEE MISCELLANEOUS REVENUE			

**FUND 10      GENERAL FUND****FIRE**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
10-690-02	SALARIES	\$ 917,000	\$ 973,250
10-690-03	PART-TIME SALARIES	\$ 75,000	\$ 81,113
10-690-04	OVERTIME	\$ 40,000	\$ 41,199
10-690-05	FICA (7.65%)	\$ 78,948	\$ 83,810
10-690-06	GROUP INSURANCE	\$ 158,550	\$ 150,603
10-690-07	ORBIT RETIREMENT MATCH (13.71%)	\$ 131,205	\$ 139,922
10-690-08	401K MATCH (3%)	\$ 28,710	\$ 30,617
10-690-10	EMPLOYEE TRAINING	\$ 5,500	\$ 7,000
10-690-16	EQUIPMENT MAINTENCE / REPAIR	\$ 26,000	\$ 35,000
10-690-17	VEHICLE MAINTENCE / REPAIR	\$ 22,800	\$ 32,000
10-690-31	GAS-OIL-TIRE EXPENSE	\$ 25,000	\$ 38,500
10-690-32	OFFICE SUPPLY EXPENSE	\$ 2,000	\$ 2,500
10-690-33	DEPARTMENT SUPPLY EXPENSE	\$ 36,000	\$ 43,000
10-690-34	EMPLOYEE PHYSICALS	\$ 6,000	\$ 6,000
10-690-36	UNIFORM EXPENSE	\$ 22,500	\$ 25,500
10-690-47	PROFESSIONAL SERVICES	\$ 4,000	\$ 4,000
10-690-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 13,500	\$ 19,500
10-690-57	MISCELLANEOUS	\$ 300	\$ 350
10-690-73	COMMUNICATIONS EQUIPMENT	\$ 6,000	\$ 9,200
10-690-74	CAPITAL OUTLAY	\$ 160,000	\$ 22,000
10-690-76	TAX AND TITLE EXPENSE	\$ 4,000	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,763,013</b>	<b>\$ 1,745,064</b>

Increased By:      \$      (17,949)

## FIRE

## BOARD APPROVED BUDGET

10-690

GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-690-02	SALARIES	\$ 917,000	\$ 106,589	\$ 903,793	\$ 1,010,382	\$ -	\$ 1,010,382	\$ (37,132)	\$ 973,250	FINANCE PROVIDES
10-690-03	PART-TIME SALARIES	\$ 75,000	\$ 9,000	\$ 75,000	\$ 84,000	\$ -	\$ 84,000	\$ (2,887)	\$ 81,113	FINANCE PROVIDES
10-690-04	OVERTIME	\$ 40,000	\$ 4,571	\$ 38,094	\$ 42,665	\$ -	\$ 42,665	\$ (1,466)	\$ 41,199	FINANCE PROVIDES
10-690-05	FICA (7.65%)	\$ 78,948	\$ 9,191	\$ 77,792	\$ 86,983	\$ -	\$ 86,983	\$ (3,173)	\$ 83,810	FINANCE PROVIDES
10-690-06	GROUP INSURANCE	\$ 158,550	\$ -	\$ 150,603	\$ 150,603	\$ -	\$ 150,603	\$ -	\$ 150,603	FINANCE PROVIDES
10-690-07	ORBIT RETIREMENT (13.71%)	\$ 131,205	\$ 15,242	\$ 129,136	\$ 144,378	\$ -	\$ 144,378	\$ (4,456)	\$ 139,922	FINANCE PROVIDES
10-690-08	401K (3%)	\$ 28,710	\$ 3,336	\$ 28,257	\$ 31,593	\$ -	\$ 31,593	\$ (976)	\$ 30,617	FINANCE PROVIDES
10-690-10	EMPLOYEE TRAINING	\$ 5,500	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000	
10-690-16	M&R EQUIPMENT	\$ 26,000	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	
10-690-17	M&R VEHICLE	\$ 22,800	\$ -	\$ 32,000	\$ 32,000	\$ -	\$ 32,000	\$ -	\$ 32,000	
10-690-31	GAS OIL & TIRES	\$ 25,000	\$ -	\$ 38,500	\$ 38,500	\$ -	\$ 38,500	\$ -	\$ 38,500	
10-690-32	OFFICE SUPPLIES	\$ 2,000	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	
10-690-33	DEPARTMENT SUPPLIES	\$ 36,000	\$ -	\$ 43,000	\$ 43,000	\$ -	\$ 43,000	\$ -	\$ 43,000	
10-690-34	FIRE FIGHTER PHYSICALS	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000	
10-690-36	UNIFORMS	\$ 22,500	\$ -	\$ 25,500	\$ 25,500	\$ -	\$ 25,500	\$ -	\$ 25,500	
10-690-47	PROFESSIONAL SERVICES	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000	
10-690-53	DUES & SUBSCRIPTIONS	\$ 13,500	\$ -	\$ 19,500	\$ 19,500	\$ -	\$ 19,500	\$ -	\$ 19,500	
10-690-57	MISCELLANEOUS	\$ 300	\$ -	\$ 350	\$ 350	\$ -	\$ 350	\$ -	\$ 350	
10-690-73	COMMUNICATIONS EQUIP	\$ 6,000	\$ -	\$ 9,200	\$ 9,200	\$ -	\$ 9,200	\$ -	\$ 9,200	
10-690-74	CAPITAL OUTLAY	\$ 160,000	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ -	\$ 22,000	
10-690-76	TAXES & TITLES	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>		\$ 1,763,013	\$ 147,929	\$ 1,625,225	\$ 1,773,154	\$ 22,000	\$ 1,795,154	\$ (50,090)	\$ 1,745,064	
				CY VS FY 26	\$ 10,141		\$ 32,141		\$ (17,949)	

DIFFERENCE IN SALARIES DUE TO TURNOVER - LONGER TERM EMPLOYEES

GROUP INSURANCE USING ACTUAL RATES IN BUDGET FILE AND WAITING ON RENEWAL RATES

NO CAPITAL REQUEST IN FY 26

EXPANSION REQUEST 12% INCREASE FOR STAFF EXCLUDING THE CHIEF

CASCADE SYSTEM IN FY 24-25 CAPITAL OUTLAY WILL BE MOVED TO THE FIRE STATION #2 PROJECT

EXPANSION REQUEST IS A 10% INCREASE FOR FIRE CHIEF

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 12% RETENTION AND 10% FIRE CHIEF INCREASES AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT



**GF - 690 Fire FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>FIRE</b>		<b>10-690</b>						7.65%		\$8,859		13.71%
	<b>10-690-02</b>	<b>\$973,250</b>	<b>10-690-03</b>	<b>\$81,113</b>	<b>10-690-04</b>	<b>\$41,199</b>	<b>10-690-05</b>	<b>\$83,810</b>	<b>10-690-06</b>	<b>\$150,603</b>	<b>10-690-07</b>	<b>\$139,922</b>
	<b>SALARIES</b>	<b>Cost</b>	<b>PART-TIME SALARIES</b>	<b>Cost</b>	<b>OVERTIME</b>	<b>Cost</b>	<b>FICA (7.65%)</b>	<b>Cost</b>	<b>GROUP INSURANCE</b>	<b>Cost</b>	<b>ORBIT RETIREMENT (13.71%)</b>	<b>Cost</b>
	Fire Chief	\$93,350	PT (FF) - x 3 1 PT @ \$20 hr and 2 PR @ \$15 hr	\$75,000	Fire Chief	\$0	Fire Chief	\$7,141	Fire Chief	\$8,859	Fire Chief	\$12,798
	Deputy Fire Chief	\$62,251			Deputy Fire Chief	\$0	Deputy Fire Chief	\$4,762	Deputy Fire Chief	\$8,859	Deputy Fire Chief	\$8,535
	Fire Captain WL	\$59,638			Fire Captain WL	\$3,039	Fire Captain WL	\$4,795	Fire Captain WL	\$8,859	Fire Captain WL	\$8,593
	Fire Captain PM	\$59,045			Fire Captain PM	\$2,999	Fire Captain PM	\$4,746	Fire Captain PM	\$8,859	Fire Captain PM	\$8,506
	Fire Captain RB	\$57,301			Fire Captain RB	\$2,915	Fire Captain RB	\$4,607	Fire Captain RB	\$8,859	Fire Captain RB	\$8,256
	Fire Lieutenant JH	\$51,763			Fire Lieutenant JH	\$2,627	Fire Lieutenant JH	\$4,161	Fire Lieutenant JH	\$8,859	Fire Lieutenant JH	\$7,457
	Master FF AS	\$46,777			Master FF AS	\$2,382	Master FF AS	\$3,761	Master FF AS	\$8,859	Master FF AS	\$6,740
	Master FF BR	\$50,066			Master FF BR	\$2,550	Master FF BR	\$4,025	Master FF BR	\$8,859	Master FF BR	\$7,214
	Master FF RB	\$49,097			Master FF RB	\$2,501	Master FF RB	\$3,947	Master FF RB	\$8,859	Master FF RB	\$7,074
	Fire LieutenantF JS	\$51,593			Fire LieutenantF JS	\$2,628	Fire LieutenantF JS	\$4,148	Fire LieutenantF JS	\$8,859	Fire LieutenantF JS	\$7,434
	Master FF SW	\$46,777			Master FF SW	\$2,382	Master FF SW	\$3,761	Master FF SW	\$8,859	Master FF SW	\$6,740
	Master FF AM	\$48,657			Master FF AM	\$2,478	Master FF AM	\$3,912	Master FF AM	\$8,859	Master FF AM	\$7,011
	FF JY	\$42,432			FF JY	\$2,160	FF JY	\$3,411	FF JY	\$8,859	FF JY	\$6,114
	Fire Lieutenant JR	\$51,198			Fire Lieutenant JR	\$2,609	Fire Lieutenant JR	\$4,116	Fire Lieutenant JR	\$8,859	Fire Lieutenant JR	\$7,377
	FF JC	\$42,432			FF JC	\$2,160	FF JC	\$3,411	FF JC	\$8,859	FF JC	\$6,114
	FF MA	\$44,800			FF MA	\$2,282	FF MA	\$3,602	FF MA	\$8,859	FF MA	\$6,455
	Master FF MS	\$46,616			Master FF MS	\$2,382	Master FF MS	\$3,748	Master FF MS	\$8,859	Master FF MS	\$6,718
							PT (FF) - x 3 1 PT @ \$20 hr and 2 PR @ \$15 hr	\$5,738				
	EXPANSION REQUEST		EXPANSION REQUEST		EXPANSION REQUEST		EXPANSION REQUEST				EXPANSION REQUEST	
	12% Increase for Retention - Excludes Chief. 10% Increase for Chief	\$106,589	12% Increase for Retention - Excludes Chief. 10% Increase for Chief	\$9,000	12% Increase for Retention - Excludes Chief. 10% Increase for Chief	\$4,571	12% Increase for Retention - Excludes Chief. 10% Increase for Chief	\$9,191			12% Increase for Retention - Excludes Chief. 10% Increase for Chief	\$15,242
	BOARD CHANGES		BOARD CHANGES		BOARD CHANGES		BOARD CHANGES				BOARD CHANGES	
	REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief	-\$106,589	REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief	-\$9,000	REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief	-\$4,571	REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief	-\$9,191			REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief	-\$15,242
	3% COLA	\$25,567	3% COLA	\$2,250	3% COLA	\$1,143	3% COLA	\$2,215			3% COLA	\$3,970
	Up to 5% Merit	\$43,890	Up to 5% Merit	\$3,863	Up to 5% Merit	\$1,962	Up to 5% Merit	\$3,803			Up to 5% Merit	\$6,816

**GF - 690 Fire FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

	3.00%												
10-690-08	\$30,617	10-690-10	\$7,000	10-690-16	\$35,000	10-690-17	\$32,000	10-690-31	\$38,500	10-690-32	\$2,500	10-690-33	\$43,000
401K (3%)	Cost	EMPLOYEE TRAINING	Cost	M&R EQUIPMENT	Cost	M&R VEHICLE	Cost	GAS OIL & TIRES	Cost	OFFICE SUPPLIES	Cost	DEPARTMENT SUPPLIES	Cost
Fire Chief	\$2,801	Aerials Class	\$2,000	Yearly Inspections of PPE	\$4,000	Fire Truck PM's	\$25,000	Tires	\$12,250	Paper	\$1,500	Hose	\$10,000
Deputy Fire Chief	\$1,868	Weekend Seminars	\$1,000	Boat & Jet Ski	\$8,000	Admin Vehicles (3)	\$7,000	Fuel,Oil	\$26,250	Pens	\$200	Thermal Imaging Cameras (20)	\$10,000
Fire Captain WL	\$1,880	Chiefs Conference	\$2,000	Pumps	\$6,000					Batteries	\$200	Nozzles	\$6,500
Fire Captain PM	\$1,861	Arson Conference	\$1,000	Hydraulics	\$9,000					Binders	\$200	AED's (2)	\$5,000
Fire Captain RB	\$1,806	Breathing Air School	\$1,000	SCBA's	\$8,000					Paperclips	\$100	Saws - (GAS)	\$3,500
Fire Lieutenant JH	\$1,632									Tape	\$100	Gas Monitors (2)	\$2,500
Master FF AS	\$1,475									Dry Erase	\$100	Doors	\$2,500
Master FF BR	\$1,578									Markers	\$100	Fans (1)	\$1,500
Master FF RB	\$1,548											Flashlights	\$600
Fire LieutenantF JS	\$1,627											Swim Fins	\$500
Master FF SW	\$1,475											60V Tool Batteries	\$400
Master FF AM	\$1,534												
FF JY	\$1,338												
Fire Lieutenant JR	\$1,614												
FF JC	\$1,338												
FF MA	\$1,412												
Master FF MS	\$1,470												
EXPANSION REQUEST													
12% Increase for Retention - Excludes Chief. 10% Increase for Chief	\$3,336												
BOARD CHANGES													
REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief	-\$3,336												
3% COLA	\$869												
Up to 5% Merit	\$1,491												

**GF - 690 Fire FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**GF - 690 Fire FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**FUND 10****GENERAL FUND****COMMITTEES**Account  
Number

Account Description

FY 24-25 Amended  
Budget as of 04/07/25**FY 25-26**  
**Board Approved**

10-695-91	PLANNING BOARD EXPENSE	\$ 1,000	\$ 1,000
10-695-92	BOARD OF ADJUSTMENT EXPENSE	\$ 1,000	\$ 1,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,000</b>	<b>\$ 2,000</b>

Increased By: \$ -

COMMITTEES

10-695

GENERAL FUND

BOARD APPROVED BUDGET

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-695-91	PLANNING BOARD EXPENSE	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	FINANCE PROVIDES
10-695-92	BOARD OF ADJUSTMENT EXPENSE	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	FINANCE PROVIDES
Total		\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	
CY VS FY 26					\$ -		\$ -		\$ -	

**GF - 695 Committees FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**FUND 10****GENERAL FUND****TRANSFERS**Account  
Number

Account Description

FY 24-25 Amended  
Budget as of 04/07/25FY 25-26  
Board Approved

10-998-02	TRANSFER OUT - SHORELINE PROTECTION	\$ -	\$ -
10-998-04	TRANSFER OUT - CAP IMPROVEMENT FUND	\$ 2,000,000	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,000,000</b>	<b>\$ -</b>

Decreased By: \$ (2,000,000)



TRANSFER OUT

10-998

GENERAL FUND

BOARD APPROVED BUDGET

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-998-04	TRANSFER OUT	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FINANCE PROVIDES
Total		\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CY VS FY 26					\$ (2,000,000)		\$ (2,000,000)		\$ (2,000,000)	

**GF - 998 Transfer Out FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

TRANSFER OUT		10-998
	10-998-04	\$0
	TRANSFER OUT	Cost
	NONE IN FY 26	\$0

<b>FUND 10</b>	<b>GENERAL FUND</b>	<b>NON-DEPARTMENTAL</b>	
Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	<b>FY 25-26 Board Approved</b>
10-999-01	CONTINGENCY	\$ 325,625	\$ 471,330
10-999-02	RESERVE	\$ -	\$ 247,926
<b>TOTAL EXPENDITURES</b>		<b>\$ 325,625</b>	<b>\$ 719,256</b>
		Increased By:	<b>\$ 393,631</b>

## NON-DEPARTMENTAL

## BOARD APPROVED BUDGET

10-999

GENERAL FUND

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
10-999-01	CONTINGENCY	\$ 325,625	\$ -	\$ -	\$ -	\$ 456,486	\$ 456,486	\$ 14,844	\$ 471,330	FINANCE PROVIDES
10-999-02	RESERVED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,926	\$ 247,926	FINANCE PROVIDES
<b>Total</b>		\$ 325,625	\$ -	\$ -	\$ -	\$ 456,486	\$ 456,486	\$ 262,770	\$ 719,256	
CY VS FY 26					\$ (325,625)		\$ 130,861		\$ 393,631	

**NON-DEPARTMENTAL ARE THOSE APPROPRIATIONS NOT APPLICABLE TO ANY ONE DEPARTMENT OR ACTIVITY**

CONTINGENCY IS THE EXCESS OF REVENUES OVER EXPENDITURES IN THE GENERAL FUND - MAXIMUM IS 5% OF THE GENERAL FUND BUDGET

BOARD CHANGES: REMOVE 12% RETENTION PUBLIC SAFETY AND 10% FOR NON PUBLIC SAFETY  
 ADD 3% COLA  
 ADD UP TO 5% MERIT  
 ADD SNOW FLAKES - RECREATION  
 ADD EFT SOFTWARE MODULE VENDOR PAYMENTS - IT  
 REMOVE (1) F150 WITH UPFIT AND TAXES AND LICENSE - POLICE  
 ADD REPAIRS FOR BOOM LIFT RECEIVED THROUGH LESO - PUBLIC WORKS  
 MOVED THE AMOUNT OVER \$471,330 (5% OF GF EXPENDITURES) FROM CONTINGENCY TO RESERVE.

OUTSTANDING ITEMS : REDUCE CONTINGENCY - GROUP INSURANCE , WORKERS COMPENSATION AND ALL OTHER INSURANCE - RENEWALS NOT RECEIVED  
 REDUCE CONTINGENCY - ORBIT RATES FOR FY 25-26 NOT SET BY THE STATE AS OF 04/19/25

**GF - 999 Non-Departmental FY 25-26 BOARD APPROVED 041925.xlsx**

**BOARD APPROVED BUDGET**

NON-DEPARTMENTAL		10-999		
	10-999-01	\$471,330	10-999-02	\$247,926
	CONTINGENCY	Cost	RESERVED	Cost
	EXCESS OF REVENUES OVER EXPENDITURES IN GF	\$456,486		
	BOARD CHANGES		BOARD CHANGES	
	REMOVE 12% RETENTION PUBLIC SAFETY AND 10% FOR NON PUBLIC SAFETY	\$496,963	ADJUSTMENT TO THE MAXIMUM CONTINGENCY AMOUNT IN THE GF - TRANSFERRED FROM ACCOUNT 10-999-01	\$247,926
	ADD 3% COLA	-\$109,550		
	ADD UP TO 5% MERIT	-\$179,943		
	ADD SNOW FLAKES - RECREATION	-\$5,000		
	ADD EFT SOFTWARE MODULE VENDOR PAYMENTS - IT	-\$3,050		
	REMOVE (1) F150 WITH UPFIT AND TAXES AND LICENSE - POLICE	\$69,350		
	ADD REPAIRS FOR BOOM LIFT RECEIVED THROUGH LESO - PUBLIC WORKS	-\$6,000		
	ADJUSTMENT MAXIMUM - CONTINGENCY ACCOUNT 5% OF GENERAL FUND EXPENDITURES (\$9,426,597 x 5% = \$471,330) \$719,256 - \$471,330= \$247,926 MOVED THE \$247,926 TO RESERVE ACCOUNT 10-999-02	-\$247,926		

**FUND 12 Budget Review FY 2025- 2026**  
**Capital Improvements Fund**

	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved	Difference from Current Year	
<b>Total Revenues:</b>	\$ 2,591,591	\$ 1,643,142	\$ (948,449)	-36.60%
<b>Total Expenditures:</b>				
Debt Payments	\$ 584,395	\$ 588,925	\$ 4,530	0.78%
Capital Improvements Fund	\$ 422,801	\$ 1,054,217	\$ 631,416	149.34%
Transfers Out	\$ 1,584,395	\$ -	\$ (1,584,395)	-100.00%
	\$ 2,591,591	\$ 1,643,142	\$ (948,449)	-36.60%

**DIFFERENCE:**  
**\$ -**

**FUND 12      CAPITAL IMPROVEMENT FUND - REVENUES**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
12-301-00	AD VALOREM TAX	\$ 1,120,591	\$ 1,157,116
12-301-03	ONSLOW COUNTY FIRE TAX	\$ 471,000	\$ 486,026
12-399-00	APPROPRIATED FUND BALANCE	\$ 1,000,000	\$ -
<b>TOTAL REVENUES</b>		<b>\$ 2,591,591</b>	<b>\$ 1,643,142</b>
		Current Expense Amt	\$ 1,643,142
			\$ -

**FUND 12 CAPITAL IMPROVEMENT FUND - EXPENDITURES**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
12-440-01	FIRE STATION #2 PRINCPAL (DEBT) ** MOVE FROM FUND 50	\$ 373,334	\$ 373,334
12-440-02	FIRE STATION #2 INTEREST (DEBT) ** MOVE FROM FUND 50	\$ 211,061	\$ 198,091
12-440-03	JOEMC FIRE TRUCK PRINCIPAL ONLY DEBT PAYMENTS	\$ -	\$ 17,500
12-750-02	FIRE TRUCK	\$ 160,084	\$ -
12-750-03	BIKE PATH	\$ -	\$ 100,000
12-750-04	PUBLIC WORKS BUILDING PROJECT	\$ 20,000	\$ 20,000
12-750-11	FUTURE CAPITAL IMPROVEMENTS	\$ 225,717	\$ 917,101
12-750-45	TAX COLLECTION FEES	\$ 17,000	\$ 17,116
12-998-02	TRANSFER OUT - CAPITAL PROJECT FIRE STATION #2	\$ 1,584,395	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,591,591</b>	<b>\$ 1,643,142</b>
		Decreased By:	\$ (948,449)



## FUND 12 - CAP IMP

12-MULTI

## FUND 12 - CAPITAL IMPROVEMENT

## BOARD APPROVED BUDGET

FY 25-26

UPDATED 04/19/25

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
12-440-01	FIRE STATION #2 PRINCIPAL (DEBT) ** MOVE FROM FUND 50	\$ 373,334	\$ -	\$ 373,334	\$ 373,334	\$ -	\$ 373,334	\$ -	\$ 373,334	FINANCE PROVIDES
12-440-02	FIRE STATION #2 INTEREST (DEBT) ** MOVE FROM FUND 50	\$ 211,061	\$ -	\$ 198,091	\$ 198,091	\$ -	\$ 198,091	\$ -	\$ 198,091	FINANCE PROVIDES
12-440-03	JOEMC FIRE TRUCK PRINCIPAL ONLY DEBT PAYMENTS	\$ -	\$ -	\$ 17,500	\$ 17,500	\$ -	\$ 17,500	\$ -	\$ 17,500	FINANCE PROVIDES
12-750-02	FIRE TRUCK	\$ 160,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FINANCE PROVIDES
12-750-03	BIKE PATH	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	FINANCE PROVIDES
12-750-04	PUBLIC WORKS BUILDING PROJECT	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	FINANCE PROVIDES
12-750-11	FUTURE CAPITAL IMPROVEMENTS	\$ 225,717	\$ -	\$ 917,101	\$ 917,101	\$ -	\$ 917,101	\$ -	\$ 917,101	FINANCE PROVIDES
12-750-45	TAX COLLECTION FEES	\$ 17,000	\$ -	\$ 17,116	\$ 17,116	\$ -	\$ 17,116	\$ -	\$ 17,116	FINANCE PROVIDES
12-998-02	TRANSFER OUT - CAPITAL PROJECT FIRE STATION #2	\$ 1,584,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>		\$ 2,591,591	\$ -	\$ 1,643,142	\$ 1,643,142	\$ -	\$ 1,643,142	\$ -	\$ 1,643,142	
					CY VS FY 26	\$ (948,449)	\$ (948,449)	\$ (948,449)	\$ (948,449)	

FIRE STATION #2 DEBT SERVICE MOVED FROM FUND 50 CAPITAL PROJECT TO FUND 12 (DEBT S/B RECORDED WHEN INCURRED)

JOEMC FIRE TRUCK DEBT STARTS ON 4/1/26

FUTURE CAPITAL IMPROVEMENTS IS THE NET OF REVENUES OVER EXPENDITURES FUNDED IN FY 26.

**CP - FUND 12 CAPITAL IMPV FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

FUND 12 - CAP IMP		12-MULTI				
	12-440-01	\$373,334	12-440-02	\$198,091	12-440-03	\$17,500
	<b>FIRE STATION #2 PRINCIPAL (DEBT) ** MOVE FROM FUND 50</b>	<b>Cost</b>	<b>FIRE STATION #2 INTEREST (DEBT) ** MOVE FROM FUND 50</b>	<b>Cost</b>	<b>JOEMC FIRE TRUCK PRINCIPAL ONLY DEBT PAYMENTS</b>	<b>Cost</b>
	FIRE STATION #2 PRINCIPAL	\$373,334	FIRE STATION #2 INTEREST	\$198,091	FIRE TRUCK PRINCIPAL ONLY BEGINS 04/1/26 UNTIL 03/01/36 \$5,833.33 MONTHLY	\$17,500

**CP - FUND 12 CAPITAL IMPV FY 25-26 BOARD APPROVED 041925.xlsx**

**BOARD APPROVED BUDGET**

<b>12-750-02</b>	<b>\$0</b>	<b>12-750-03</b>	<b>\$100,000</b>	<b>12-750-04</b>	<b>\$20,000</b>	<b>12-750-11</b>	<b>\$917,101</b>
<b>FIRE TRUCK</b>	<b>Cost</b>	<b>BIKE PATH</b>	<b>Cost</b>	<b>PUBLIC WORKS BUILDING PROJECT</b>	<b>Cost</b>	<b>FUTURE CAPITAL IMPROVEMENTS</b>	<b>Cost</b>
NO REQUEST	\$0	ESTIMATE	\$100,000	ESTIMATED BASED ON FY 25	\$20,000	NET AMOUNT OF REVENUES OVER EXPENDITURES	\$917,101

**CP - FUND 12 CAPITAL IMPV FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>12-750-45</b>	<b>\$17,116</b>	<b>12-998-02</b>	<b>\$0</b>
<b>TAX COLLECTION FEES</b>	<b>Cost</b>	<b>TRANSFER OUT - CAPITAL PROJECT FIRE STATION #2</b>	<b>Cost</b>
TAX COLLECTION FEES FOR THE PROPERTY TAX REVENUE COLLECTED FOR FUND 12	\$17,116	NONE ANTICIPATED IN FY 26	\$0

**FUND 30 Budget Review FY 2025- 2026**  
**Shoreline Protection Fund**

		FY 24-25 Amended Budget as of 04/07/25		FY 25-26 Board Approved		Difference from Current Year	
301-399	<b>Total Revenues:</b>	\$	<b>16,004,978</b>	\$	<b>5,373,488</b>	\$	<b>(10,631,490)</b> -66.43%
<b>Total Expenditures:</b>							
710-720	Beach	\$	2,016,137	\$	1,309,454	\$	<b>(706,683)</b> -35.05%
	Debt	\$	2,210,888	\$	3,605,846	\$	<b>1,394,958</b> 63.09%
	Transfers Out	\$	11,305,794	\$	-	\$	<b>(11,305,794)</b> -100.00%
999	Future Projects	\$	472,159	\$	458,188	\$	<b>(13,971)</b> -2.96%
		\$	<b>16,004,978</b>	\$	<b>5,373,488</b>	\$	<b>(10,631,490)</b> -66.43%
							<b>DIFFERENCE:</b>
							<b>\$ -</b>

**FUND 30      SHORELINE PROTECTION - REVENUES**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
30-301-00	ACCOMODATION TAX	\$ 1,781,123	\$ 2,000,000
30-301-05	AD VALOREM TAX	\$ 1,600,845	\$ 1,653,225
30-317-01	COUNTY GRANT FUNDING	\$ 150,000	\$ 150,000
30-329-00	INTEREST INCOME	\$ 96,214	\$ 125,000
30-336-00	SEA OATS PROGRAM	\$ 25,000	\$ -
30-345-00	LOCAL OPTION SALES/USE TAX	\$ 741,724	\$ 1,108,888
30-350-01	PAID PARKING REVENUES	\$ 336,375	\$ 336,375
30-399-00	APPROPIATED FUND BALANCE (RESTRICTED)	\$ 11,273,697	\$ -
<b>TOTAL REVENUES</b>		<b>\$ 16,004,978</b>	<b>\$ 5,373,488</b>
		Current Expense Amt	\$ 5,373,488
			\$ -

**FUND 30      SHORELINE PROTECTION - EXPENSES**

Account Number	Account Description	FY 24-25 Amended Budget as of 04/07/25	FY 25-26 Board Approved
30-710-08	LEASE PAYMENTS	\$ 74,000	\$ 36,900
30-710-10	BEACH LOBBYIST CONTRACT	\$ 63,000	\$ 61,300
30-710-12	BEACH / ACCESS MAINTENANCE	\$ 78,497	\$ 138,100
30-710-14	BEACH RELATED TRAVEL CONFERENCES	\$ 20,000	\$ 20,000
30-710-15	DUNE / CROSSOVER REPAIR & MAINTENCE	\$ 25,000	\$ 40,000
30-710-45	CONTRACTED SERVICES	\$ 680,000	\$ 24,000
30-710-59	SEA OATS PROGRAM (50/50)	\$ 50,000	\$ 37,000
30-711-45	TAX COLLECTION FEES	\$ 23,000	\$ 24,454
30-720-07	NEW RIVER EIS PROJECT	\$ 280,000	\$ 147,500
30-720-08	CONTRACTS, PLANS, SPECS	\$ 20,000	\$ 20,000
30-720-10	VITEX	\$ 227,640	\$ 285,200
30-720-50	2022B SOB PAYMENT	\$ 1,957,643	\$ 1,884,803
30-720-57	2022C FEMA SOB PAYMENT ** LAST PAYMENT FY 26	\$ 253,245	\$ 1,721,043
30-720-60	30 YEAR BEACH PLAN	\$ 275,000	\$ 275,000
30-720-64	SANDBAG REPAIR PROJECT	\$ 200,000	\$ 200,000
30-998-02	TRANSFER OUT TO FUND 31	\$ 8,330,852	\$ -
30-998-03	TRANSFER OUT TO FUND 32	\$ 2,974,942	\$ -
30-999-01	FUTURE PROJECTS	\$ 472,159	\$ 458,188
<b>TOTAL EXPENDITURES</b>		<b>\$ 16,004,978</b>	<b>\$ 5,373,488</b>

Decreased By:      \$ (10,631,490)

BOARD APPROVED BUDGET  
FY 25-26

Account Number	Account Description	Current Year Budget	Expansion Request	Base Request	Total Dept Request	Proposed Changes	FY 25-26 Proposed	Board Changes	Board Approved Budget	Notes
30-710-08	LEASE PAYMENTS	\$ 74,000	\$ -	\$ 36,900	\$ 36,900	\$ -	\$ 36,900	\$ -	\$ 36,900	FINANCE PROVIDES
30-710-10	BEACH LOBBYIST CONTRACT	\$ 63,000	\$ -	\$ 61,300	\$ 61,300	\$ -	\$ 61,300	\$ -	\$ 61,300	FINANCE PROVIDES
30-710-12	BEACH / ACCESS MAINTENANCE	\$ 78,497	\$ -	\$ 138,100	\$ 138,100	\$ -	\$ 138,100	\$ -	\$ 138,100	FINANCE PROVIDES
30-710-14	BEACH MEETINGS / CONFERENCES	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	FINANCE PROVIDES
30-710-15	M & R DUNE / CROSSOVER	\$ 25,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	FINANCE PROVIDES
30-710-45	CONTRACTED SERVICES	\$ 680,000	\$ -	\$ 24,000	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 24,000	FINANCE PROVIDES
30-710-59	SEA OATS PROGRAM (50/50)	\$ 50,000	\$ -	\$ 37,000	\$ 37,000	\$ -	\$ 37,000	\$ -	\$ 37,000	FINANCE PROVIDES
30-711-45	TAX COLLECTION FEES	\$ 23,000	\$ -	\$ 24,454	\$ 24,454	\$ -	\$ 24,454	\$ -	\$ 24,454	FINANCE PROVIDES
30-720-07	NEW RIVER EIS PROJECT	\$ 280,000	\$ -	\$ 147,500	\$ 147,500	\$ -	\$ 147,500	\$ -	\$ 147,500	FINANCE PROVIDES
30-720-08	CONTRACTS, PLANS, SPECS	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	FINANCE PROVIDES
30-720-10	VITEX	\$ 227,640	\$ -	\$ 285,200	\$ 285,200	\$ -	\$ 285,200	\$ -	\$ 285,200	FINANCE PROVIDES
30-720-50	2022B SOB PAYMENT ** LAST PAYMENT FY 27	\$ 1,957,643	\$ -	\$ 1,884,803	\$ 1,884,803	\$ -	\$ 1,884,803	\$ -	\$ 1,884,803	FINANCE PROVIDES
30-720-57	2022C FEMA SOB PAYMENT ** LAST PAYMENT FY 26	\$ 253,245	\$ -	\$ 1,721,043	\$ 1,721,043	\$ -	\$ 1,721,043	\$ -	\$ 1,721,043	FINANCE PROVIDES
30-720-60	30 YEAR BEACH PLAN	\$ 275,000	\$ -	\$ 275,000	\$ 275,000	\$ -	\$ 275,000	\$ -	\$ 275,000	FINANCE PROVIDES
30-720-64	SANDBAG REPAIR PROJECT	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	FINANCE PROVIDES
30-998-02	TRANSFER OUT TO FUND 31	\$ 8,330,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FINANCE PROVIDES
30-998-03	TRANSFER OUT TO FUND 32	\$ 2,974,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FINANCE PROVIDES
30-999-01	FUTURE PROJECTS	\$ 472,159	\$ -	\$ 458,188	\$ 458,188	\$ -	\$ 458,188	\$ -	\$ 458,188	FINANCE PROVIDES
Total		\$ 16,004,978	\$ -	\$ 5,373,488	\$ 5,373,488	\$ -	\$ 5,373,488	\$ -	\$ 5,373,488	
CY VS FY 26					\$ (10,631,490)		\$ (10,631,490)		\$ (10,631,490)	

2022B SOB PAYMENTS WILL END IN FY 27 (12/15/26)  
2022C FEMA SOB PAYMENTS WILL END IN FY 26 (10/12/25)  
FUTURE PROJECTS IS THE NET OF REVENUES OVER EXPENDITURES FUNDED IN FY 26.



**SP - FUND 30 SHORELINE PROTECTION FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**SP - FUND 30 SHORELINE PROTECTION FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

<b>30-710-14</b>	<b>\$20,000</b>	<b>30-710-15</b>	<b>\$40,000</b>	<b>30-710-45</b>	<b>\$24,000</b>
<b>BEACH MEETINGS / CONFERENCES</b>	<b>Cost</b>	<b>M &amp; R DUNE / CROSSOVER</b>	<b>Cost</b>	<b>CONTRACTED SERVICES</b>	<b>Cost</b>
NC BEACH INLET & WATERWAY ASSOCIATION (NCBIWA) MEMBERSHIP	\$1,100	CROSSOVER MAINTENANCE (2) @ \$20K EA - REBUILDS	\$40,000	TI COASTAL SERVICES MONTHLY CONSULTING FEE \$2,000 BISAC	\$24,000
NCBIWA SPONSORSHIP CONFERENCE REGISTRATION FEE	\$1,200				
AMERICAN SHORE & BEACH ANNUAL MEMBERSHIP	\$600				
WASHINGTON DC APRIL	\$14,000				
BIWAYS MEETINGS	\$3,100				

**SP - FUND 30 SHORELINE PROTECTION FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**SP - FUND 30 SHORELINE PROTECTION FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]

**SP - FUND 30 SHORELINE PROTECTION FY 25-26 BOARD APPROVED 041925.xlsx**  
**BOARD APPROVED BUDGET**

[illegible]



# North Topsail Beach Coastal Update

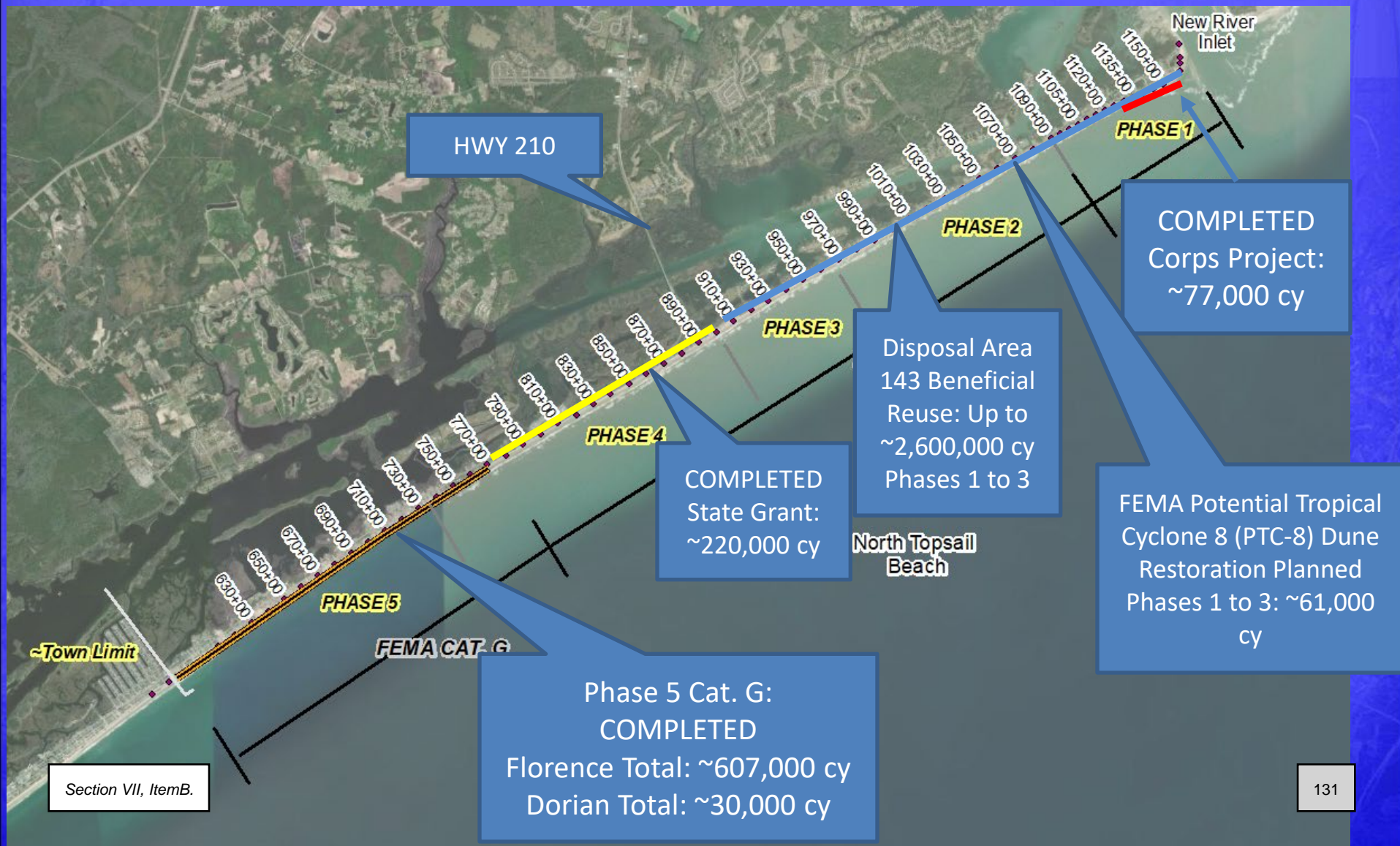
## May 2025





# Recent and Upcoming Projects Overview

## State Grant, Beneficial Reuse, FEMA, Corps Projects



# USACE Navigation Dredging and Placement Phase 1 Corps Beneficial Reuse Project



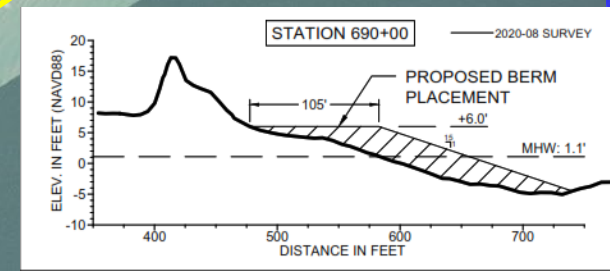
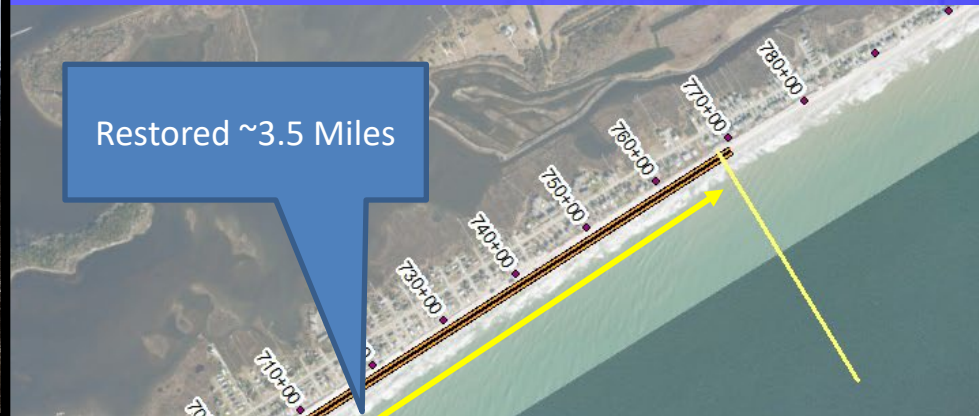
Completed at end of February.  
Dredge experienced some  
mechanical issues (long  
pumping distance).



77,000 cy  
Placement North of Topsail  
Reef Condos



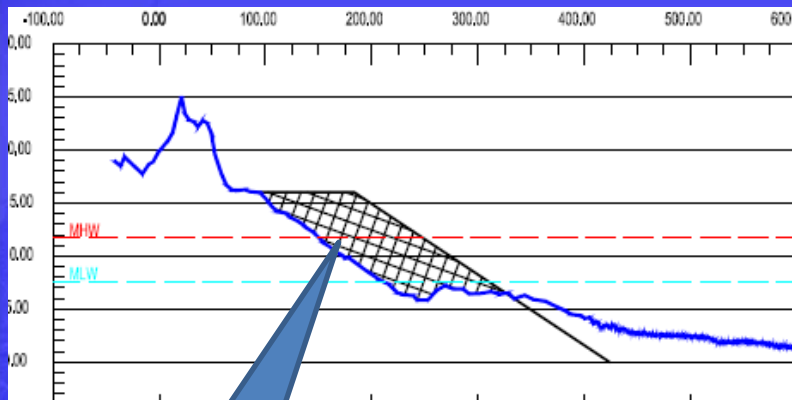
# COMPLETED FEMA Mitigation Nourishment in Phase 5 (and some Phase 4) Beach (not Dune) Nourishment. ~3.5 Miles of Restored Beach. Held up well to PTC-8 and other recent storms.



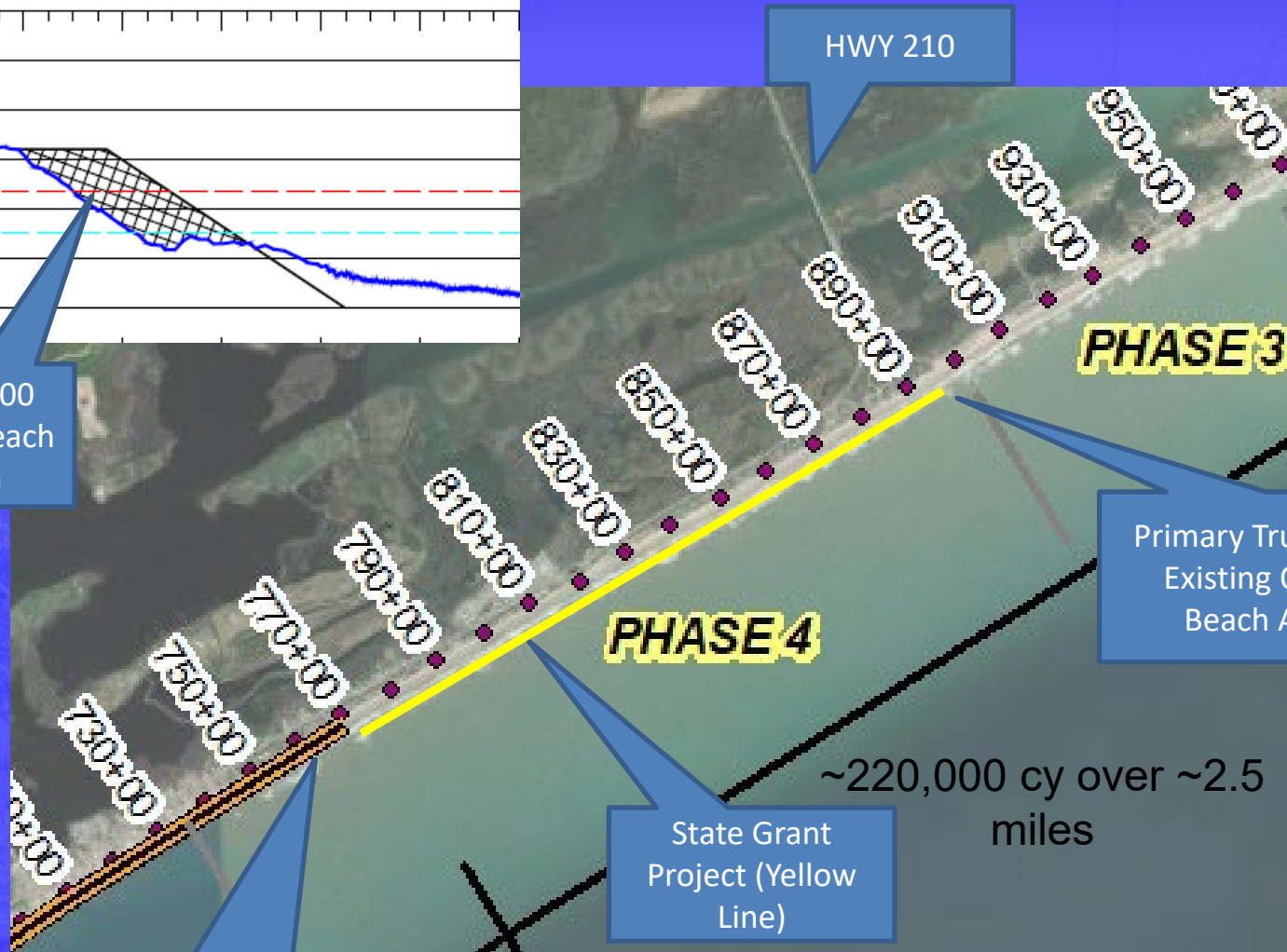
PHASE 5



# Completed State Grant in Phase 4. Beach Nourishment



~80 to 100  
Feet of Beach  
Width



Primary Truck Access at  
Existing Opening at  
Beach Access 33

~220,000 cy over ~2.5  
miles

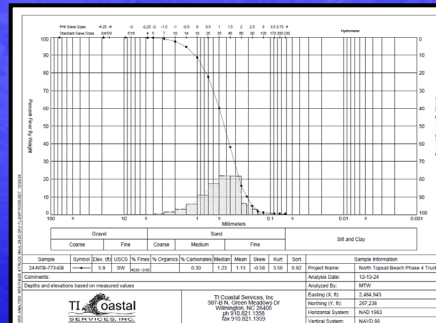
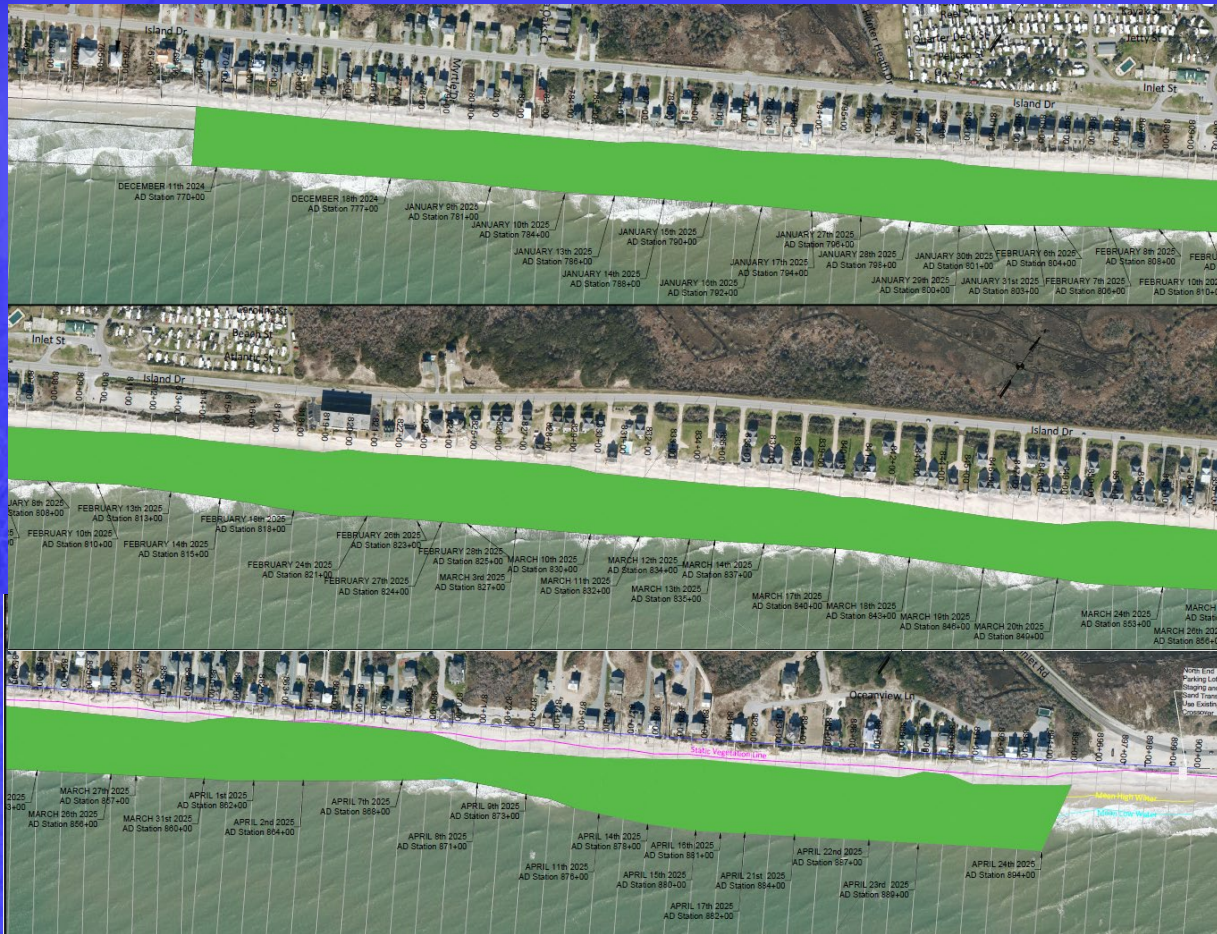
State Grant  
Project (Yellow  
Line)

Secondary Truck Access  
at Existing Opening at 2<sup>nd</sup>  
Avenue



## Phase 4 Nourishment

~220,000 cy Placed





# Disposal Area (DA) 143 Beneficial Reuse and Placement in Phases 1, 2, and 3

- Investigations Ongoing, Pre-App
- Permit Application to Follow.
- 2024 Analysis shows up to 2.6 million cubic yards at DA 143 (1.9 million cubic yards was previous estimate)



# Potential Tropical Cyclone (PTC) 8

**DECLARED OCTOBER 19, 2024**

## SUMMARY

STATE: North Carolina  
NUMBER: FEMA-4837-DR  
INCIDENT: Potential Tropical Cyclone Eight  
INCIDENT PERIOD: September 16-20, 2024  
DATE REQUESTED BY GOVERNOR: October 16, 2024  
FEDERAL COORDINATING OFFICER: E. Craig Levy, Sr.  
National FCO Program

## DESIGNATIONS AND TYPES OF ASSISTANCE:

### INDIVIDUAL ASSISTANCE (Assistance to individuals and households):

Not Requested.

PUBLIC ASSISTANCE (Assistance for emergency work and the repair or replacement of disaster-damaged facilities):

Brunswick, Carteret, New Hanover, and Onslow Counties.

# Dune Restoration to Withstand 5-Year Storm

## Public Assistance

### APPLICANT BRIEFING

Potential Tropical Cyclone Eight 2024

### Public Assistance (PA)

Provides grants to eligible state, local governments, EBCI and eligible private non-profits ("Applicants") to assist with the cost of responding to and recovering from disasters

Governing Laws, Regulations, and Policies

Stafford Act

Law

44 CFR

Program Regulations

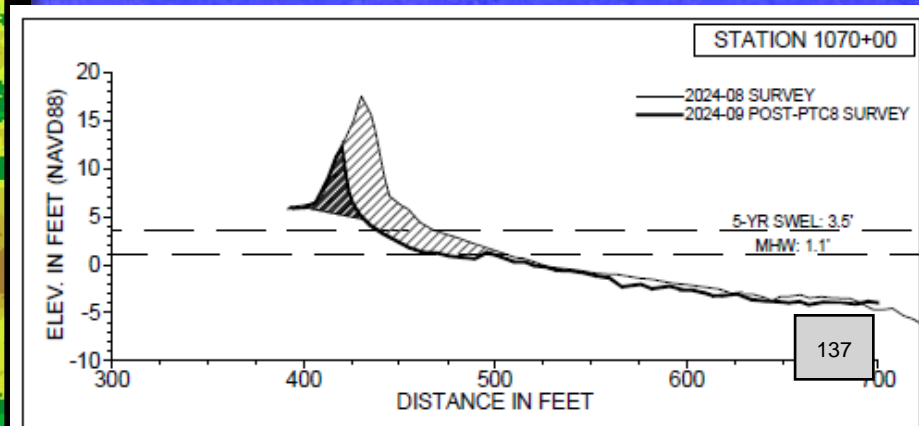
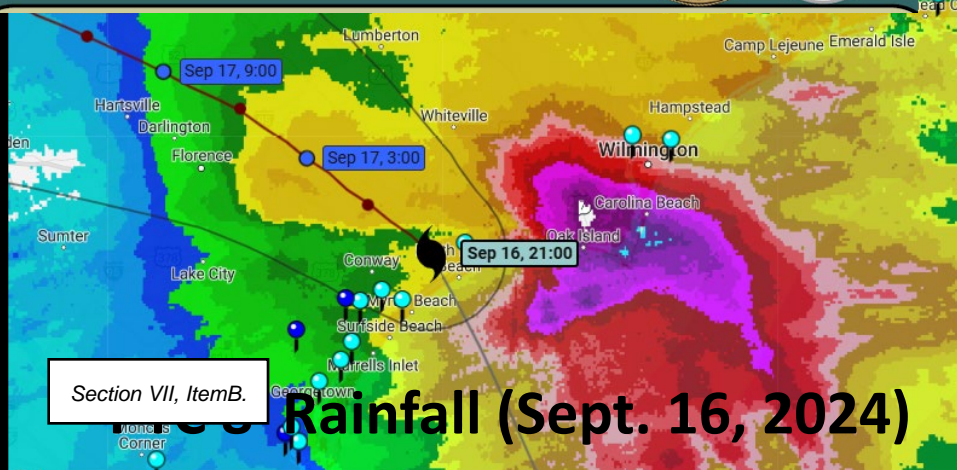
2 CFR

Procurement Requirements

PA Program & Policy Guide (PAPPG)

Policy

FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)  
ENVIRONMENTAL PLANNING AND HISTORIC PRESER-  
VATION (EHP) GREENSHEET FOR DR-4837-NC





# Potential Tropical Cyclone (PTC) 8

FEMA Qualified Volume  
Calculations Based on  
5-Year Storm Runup  
and Erosion Analysis

**FEMA Category B  
Mitigation Not  
Calculated by Dune  
Losses**

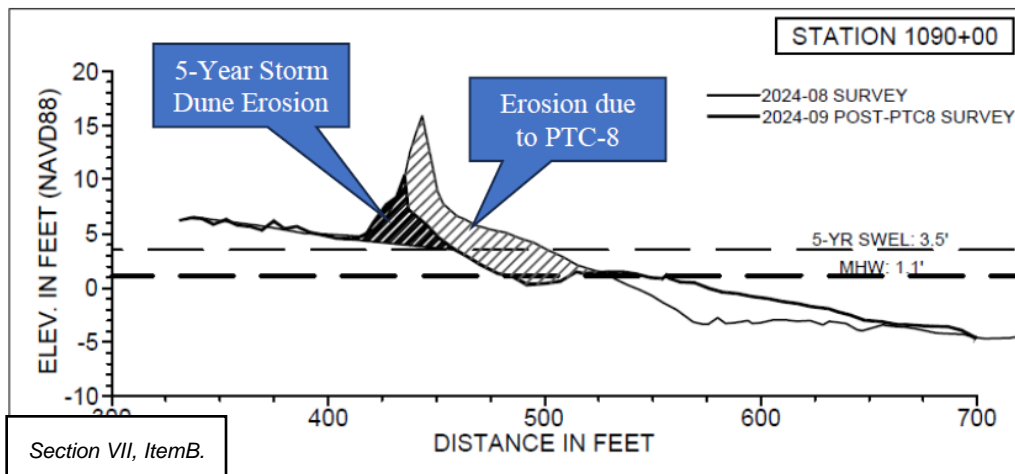


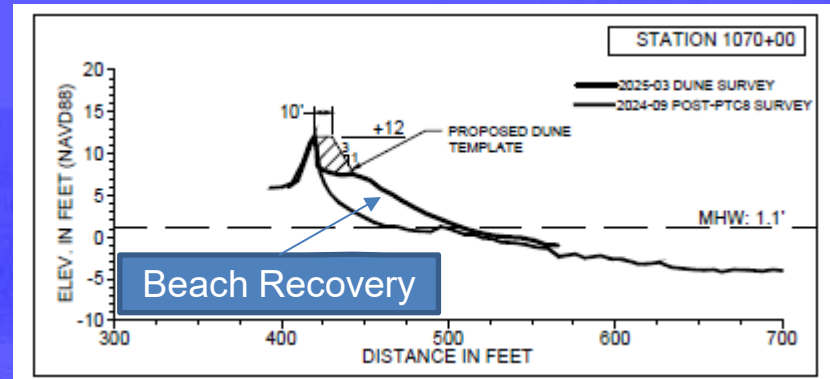
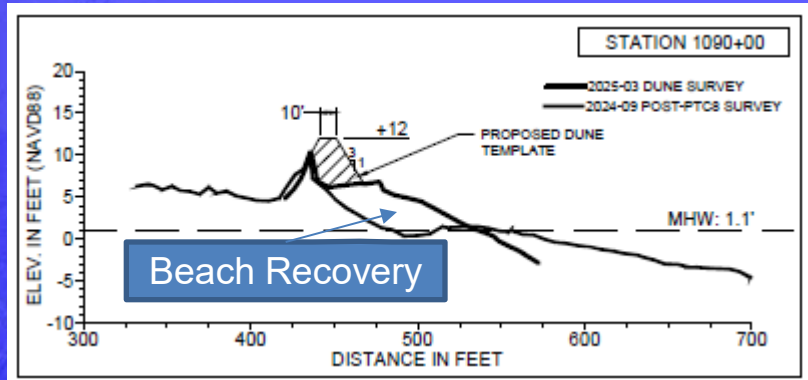
Figure 4: Transect 1090+00 profile showing PTC-8 erosion as well as 5-year storm erosion of 6 cy/ft (as recommended in FEMA mapping guidance).





# Critical Dune Restoration: ~8,000 cy in April/May

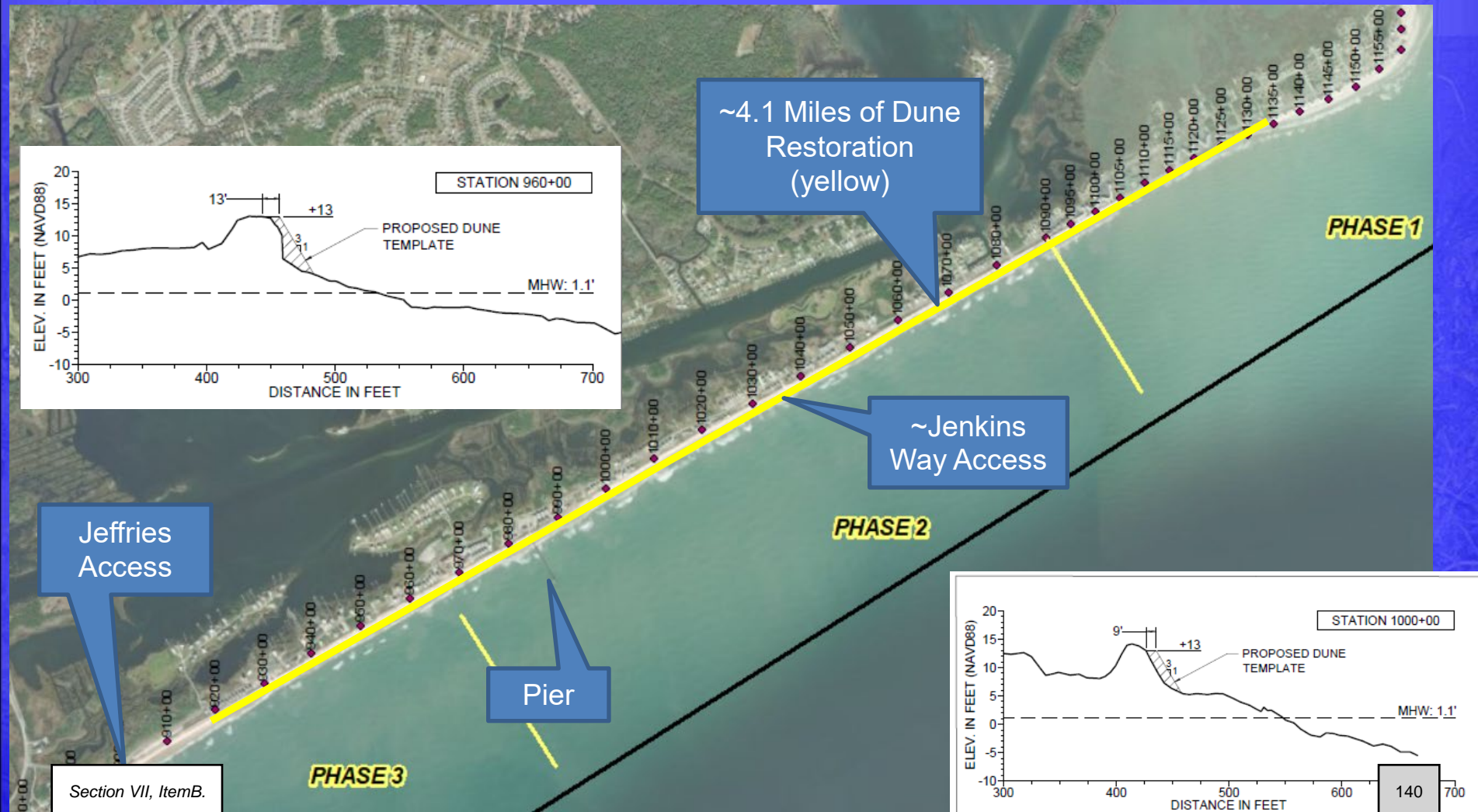
## ST Wooten – Contractor



Section VII, Item B.

# Northern Shoreline Dune Restoration (Phases 1 to 3 for 61,000 cy)

## ST Wooten – Contractor





# Town Beach Projects Updates

- Phase 1 – Corps AIWW Project (~77,000 cy placed north of Topsail Reef condos).
- New River Inlet Management Master Plan EIS: Final Sections of Draft EIS under USACE review.
- State Grant Nourishment - ~220,000 cy in Phase 4 COMPLETED.
- Post Tropical Cyclone Survey submitted to FEMA/NCEM for PTC 8. 61,000 cy. Focus on Phases 1,2 and 3. FEMA/NCEM coordination continues.
- Disposal Area 143 Beneficial Reuse for Nourishment of Phases 1,2,3 of between ~1.9 and ~2.6 million cubic yards - investigations ongoing , pre-permit application upcoming.
- Working with NTB Finance Officer and DEC Associates regarding funding for FEMA and State funded projects
- Grant Coordination
- Permitting Coordination (all projects)



Board of Aldermen Regular Meeting  
Wednesday, April 2, 2025  
MINUTES

The Town of North Topsail Beach Board of Aldermen held its regular meeting on April 2, 2025. A quorum of the board was present. Town Manager Derian and Attorney Ferguson were in attendance.

Board members present: Mayor Joann McDermon, Mayor Pro Tem Tom Leonard  
Aldermen: Richard Grant, Mike Benson, Connie Pletl and Laura Olszewski

Board members absent: None

CALL TO ORDER

Mayor McDermon called the meeting to order at 11:00 am. Alderman Pletl gave the invocation. Mayor McDermon led in the Pledge of Allegiance.

APPROVAL OF AGENDA

Mayor McDermon asked if there were any changes to the agenda.

Motion – Alderman Grant motioned to approve the agenda with the removal of item B (1 Finance Report) from the Consent Agenda to Continuing Business; seconded by Alderman Pletl; unanimously approved.

MANAGER’S REPORT

Manager Derian provided the following report to the Board.

*Beach Projects and Operations*

The Army Corps of Engineers Branch completed the navigation related dredging of the Atlantic Intracoastal Waterway and Channels to Jacksonville which placed beach compatible material on Phase 1 of the shoreline. They started work on January 5<sup>th</sup> and they officially completed it on March 20<sup>th</sup>. They placed approximately 78,000 cubic yards of sand along the Phase 1 area.

*The Phase 4 project*

The Phase 4 project beach nourishment is currently ongoing and is expected to pause once a work plan is presented by the engineer. To date we have placed approximately 170,000 cubic yards of sand.

*Potential Cyclone # 8 dune project – the unnamed storm*

Potential Tropical Cyclone # 8 (PTC) weekly meetings have continued with FEMA representatives and an on-site meeting was completed along the beach with FEMA’s beach representative on Friday, March 21<sup>st</sup>. We visited various locations to document. During the visit it was relayed that any information we could obtain to show a threat to infrastructure would be helpful to to plead our case. I provided a video of the roadway flooding at Marina Way breach at

the manhole and also requested grade and below grade water and sewer information from ONWASA. That information has been shared with FEMA. The next stop is to get cost estimates on that for FEMA as well. FEMA also requested an additional analysis and our engineer updated the volume due to the fact that they redid the analysis based on the updated recommended FEMA methodology on wave run up analysis during a 5 year storm. The 61,000 cubic yard estimate may be increased to 82,846 cubic yards should we be obligated funds by FEMA, these additional cubic yards could be a future consideration to be placed potentially next season. The additional cubic yards and estimate were written into the project scope that is pending my sign off this week. We executed the contract with ST Wooten as approved by the Board of Aldermen at a special meeting held on March 19<sup>th</sup>. A project page has been created. Work is anticipated to start in April and the contractor will be accessing the beach at the Jenkins Way beach access. The proposed dune project continues to move through the FEMA process for potential obligation of funds.

#### *Cost share project for beach plantings*

I have coordinated another cost share project with Coastal Transplants for sea oats and Bitter Panicum for property owners to purchase these at a discounted price up to a limited quantity. The Town splits the costs with residents 50/50. Coastal Transplants will administer the project. Delivery dates will be May 2nd, 9th 16th, 30th and June 13<sup>th</sup>. Plants will be delivered to Town Hall for pickup. Anyone purchasing these must plant them on a North Topsail Beach property. There will be an inspection 2 weeks after pickup to ensure plants have been installed at the address indicated on the form they fill out. The project will be live on Coastal Transplants website by end of day Monday.

#### *Topsail Island Vitex Eradication project*

Request for Proposals for this project were issued March 24<sup>th</sup> with bids due on April 11<sup>th</sup>. Treatment may begin in May and continue until September 2025. We have developed an interactive map showing properties identified with beach vitex and there is an online form for property owners to fill out for treatment. Forms and waivers must be completed before work can be done.

#### *2025-2026 budget*

Meetings with department heads were completed on March 6<sup>th</sup> and 7<sup>th</sup>. The schedule of meetings are April 10<sup>th</sup>, 14<sup>th</sup>, 15<sup>th</sup> and 16<sup>th</sup>. The second dates are on an as needed basis. There will be a Public Hearing on the proposed budget at the regular meeting on May 7<sup>th</sup> and the budget will be considered for adoption at the regular June 4<sup>th</sup> meeting.

OPEN FORUM – No one signed up to speak

## PUBLIC PRESENTATIONS AND HEARINGS

### A. Coastal Engineer Monthly Report

Engineer Way presented the monthly report with the following highlights:

- The Phase 1 Corps Intracoastal Waterway project was completed and placed 77,000 cubic yards north of Topsail Reef condos.
- The final sections of the draft Environmental Impact Statement for the New River Inlet Management Plan are under review by the Army Corps of Engineers.
- The State grant nourishment project to place 230,000 cubic yards of material in Phase 4 is in progress.
- Post tropical cyclone survey was submitted to FEMA/NCEM for approximately 61,000 cubic yards in Phases 1-3 is expected to being in April.
- Investigations are on-going for the on the disposal area 143 beneficial reuse for nourishment of Phases 1, 2 and 3.

## CONSENT AGENDA

Consent agenda items include:

- Board of Aldermen March 5, 2025, regular meeting minutes
- Board of Aldermen March 19, 2025, special meeting minutes

Motion – Alderman Benson motioned to adopt the Consent Agenda as modified during the adoption of the agenda; seconded by Mayor Pro Tem Leonard; unanimously approved.

## CONTINUING BUSINESS

### A. Onslow Shellfish Public Hearing

Alderman Benson stated Marine Fisheries is holding a Public Hearing on April 2<sup>nd</sup> at the Holly Ridge Community Center on 6 new shellfish leases in Onslow County. Our Board is opposing new leases. He suggested submitting a public comment at the hearing to show concern about new leases and location.

Motion - Mayor Pro Tem Leonard motioned to submit the letter as provided in the Board packet as a public comment at the Marine Fisheries hearing on shellfish leases amended to include two additional paragraphs on the Joint Grant proposal for Coastal Federation and Sea Grant and the fact that all three beach towns and two counties have requested a moratorium on new leases; seconded by Alderman Pletl; unanimously approved.

### B. Finance report (moved from Consent Agenda)

Alderman Grant stated he has a hard time reconciling the financial report to the budget. He suggested all Board members submit requests for information they want to see in the budget information for the budget workshop. He questioned why there are so many funds for the beach, and he would like to understand that.

## NEW BUSINESS

### A. Registration and Sponsorship for N.C. Beach, Inlet and Waterway Association (NCBIWA)

Manager Derian explained the 2025 local governments meeting will be held May 8th and 9<sup>th</sup> in Emerald Isle at the Islander Hotel and requested Board approval of a Silver Level sponsorship in the amount of \$1200 and attendance at the NCBIWA conference.

Manager Derian explained the N.C. Beach, Inlet and Waterway Association (NCBIWA)  
Manager Derian explained the 2025 local governments meeting will be held May 8th and 9<sup>th</sup> in Emerald Isle at the Islander Hotel and requested the Board approve a Silver Level sponsorship as done historically in the amount of \$1200 and attendance of 4 members at the meeting.

Motion – Mayor Pro Tem Leonard motioned to approve a Silver Level sponsorship in the amount of \$1200 and attendance at the NCBIWA conference; seconded by Alderman Benson; unanimously approved.

#### B. Requests for proposals – Audit Services

Manager Derian explained the Local Government Commission recommends soliciting for audit firms every 3 years. The audit for fiscal year 2025 will require a single audit as federal expenditures will be \$750,000 or more. Should the Board approve this, we have scheduled a release of the Request for Proposals for April 4<sup>th</sup> with date to receive proposals as May 6<sup>th</sup>.

Motion - Alderman Grant motioned to approve the solicitation of proposals for audit services; seconded by Alderman Pletl; unanimously approved.

#### C. Finance Officer position pay grade

Manager Derian stated the Board approved at the last meeting moving forward with MGT associates which is a recruiting firm to assist with vacancies. It was also requested that salary bands and pay grades be reviewed during this process. There has been a recommendation to increase the Finance Officer's position which is at a Grade 19 with a range of \$61,589 to \$95,432 to a minimal amount of \$105,000. She proposes Grade 24 with a range of \$78,579 to \$121,797.

Motion – Mayor Pro Tem Leonard motioned to increase the Finance Officer position pay grade from 19 to 24 as proposed; seconded by Alderman Benson.

Board members discussed higher pay grades and ranges and salary necessary to attract candidates.

Amended motion – Mayor Pro Tem Leonard amended his motion on the table to increase the Finance Officer position from pay grade 19 to pay grade 26 with a range of \$86,000 to \$134,000; seconded by Alderman Benson; unanimously approved.

#### D. Solid Waste, Recycle and Collection Agreement – GFL Environmental

Manager Derian notified the Board the review team of representatives from the 4 towns completed an evaluation of proposals received and unanimously recommended GFL Environmental as the preferred vendor for shared Solid Waste services. Each town will enter into a contract with GFL specific to each town's needs and requirements. Fees for off season will remain at \$17.85 and will increase to \$29.77 during peak season with more pickups. An average

monthly bill would be \$23.81. Service days remain the same. A bulk pickup has also been added to the contract.

Motion - Alderman Pletl motioned to approve the agreement with GFL Environmental to provide Solid Waste Services; seconded by Mayor Pro Tem Leonard; unanimously approved.

E. Onslow County Water and Sewer Authority (ONWASA) update

Alderman Grant explained ONWASA just approved fifty million dollars for a sewer upgrade and has plans to eventually double the capacity. They are moving forward with an engineering study to put in another water tank in the north end.

#### OPEN FORUM –

- Bob Gherkins, 142 Oceanview, said on behalf of Ocean Sound Village they are the people that will be impacted if the Phase 4 project does not get finished. He said lack of planning and organization and not including Phase 4 in the need for critical dune work after the un-named storm is concerning.
- Teri Ward, 154 Oceanview Lane, asked for clarification on the sea oat plantings and whether having them install the plantings would be included with the 50/50 cost share, whether the new GFL fee is per cart or monthly for all carts and whether there is a plan if the Phase 4 project is not finished.

ATTORNEY REPORT – no report.

#### ALDERMEN REPORTS:

Alderman Pletl said the first of May begins turtle season. Those with an ocean front home might want to consider putting in ocean front turtle friendly lighting. Light bulbs are sold at Town Hall and at the turtle hospital.

Alderman Benson thanked Town Manager Derian for doing a wonderful job with all the things on her agenda.

Mayor Pro Tem Leonard echoed Alderman Benson's comments about Manager Derian. The CBRA bill was filed March 5<sup>th</sup>, House Resolution # 1885. The Town website has a link to the bill to keep tabs on the progress of the bill. It was referred to the House Committee on Natural Resources the same day. We will meet with individuals from this committee when we are in DC at the end of this month.

Alderman Olszewski mentioned fire safety concerns about using a fire pit on a deck with open flames under a roof. She encouraged those with rental properties to remind renters of Town rules and regulation regarding this.

Alderman Grant thanked everyone for coming.

MAYOR REPORT – Mayor McDermon echoed the comments of the Board members.

## CLOSED SESSION

Motion – Alderman Olszewski motioned to go into Closed Session at 12:16 pm as per N.C.G.S. 143.318.11(a)(3) to consult with the attorney; seconded by Alderman Benson; unanimously approved.

Motion – Alderman Olszewski motioned to return to open session at 12:56 pm; seconded by Mayor Pro Tem Leonard; unanimously approved.

A. New Business continued - Amendment to contract for legal services

Attorney Ferguson stated the amendment is to bring the agreement consistent with the amount of legal services that are being rendered as opposed to what was first estimated.

Motion – Alderman Grant motioned to approve the proposed amendment to the legal services agreement to amend the ‘not to exceed fee’ from \$36,000 to \$84,000 per year for every year this Agreement is in effect; seconded by Alderman Olszewski; unanimously approved.

## ADJOURNMENT

Motion – Mayor Pro Tem Leonard motioned to adjourn at 12:57 pm; seconded by Alderman Grant; unanimously approved.

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Joann McDermon, Mayor

Board of Aldermen  
Budget Work Session  
Thursday, April 10, 2024  
**DRAFT MINUTES**

The Town of North Topsail Beach Board of Aldermen held a budget work session on April 10, 2025. A quorum of the board was present.

Board members present: Mayor Joann McDermon, Mayor Pro Tem Leonard, Aldermen Connie Pletl, Richard Grant, Mike Benson and Laura Olszewski.

Board members absent: None

Town Manager Alice Derian and Debra Mack, Director GWI Tax and Accounting were in attendance. A quorum of the Board was present.

Call to order

Mayor McDermon called the budget work session to order at 9:00 am.

Approval of Agenda

Motion – Mayor Pro Tem Leonard motioned to adopt the agenda as presented; seconded by Alderman Olszewski; unanimously approved.

New Business

A. Proposed budget overview and economic outlook

Manager Derian stated:

The Proposed Budget we are presenting today has been prepared with a conservative approach to revenues and expenses which allow us to continue to deliver high quality services to residents and visitors alike. Expenses have been compiled by a meeting with Department Heads, who will be presenting their department requests throughout today. Based on Board of Aldermen feedback that I have received in recent weeks, we are presenting along with our financial spreadsheets, breakdowns of what is contained within these General Ledger accounts.

The priorities established for the preparation of the FY 2025-2026 Proposed Budget are as follows:

- Remain fiscally sound with a healthy Fund Balance
- Continue to provide and enhance public safety to residents and visitors
- Maintain a high level of preparedness to respond to and recover from emergencies
- Continue to support and balance the demands of new residential development
- Continue to provide high service levels and quality of life amenities (our beach!)
- Address infrastructure needs and Capital Improvements



The budget was prepared in accordance with North Carolina General Statutes, and the North Carolina Local Government Budget and Fiscal Control Act.

### **REVENUES & EXPENDITURES**

In mid-March we received initial assessment value estimates from Onslow County. North Topsail Beach shows a 2.27% increase from last year. The total assessed value is \$1.74 billion and excluding motor vehicles, \$1.72 billion. This equates to \$7,403,740 in gross levy revenue @ \$.43 cents per hundred-dollar valuation. For budgeting purposes, we used a 96% collection rate = \$7,107,590 Levy. General Fund 10 - \$4,297,249, Capital Improvement Fund 12 - \$1,157,116 and Shoreline Protection Fund 30 - \$1,653,225.

Highlights include: General Fund Revenue estimates do not utilize prior year reserves (fund balance) and with conservative assumptions such as not accounting for grants other than what is currently awarded, no increase in occupancy tax over the actual receipts to date in FY 2025, and no built -in increase for local sales and use tax. The total General Fund Revenue estimate is \$9,426,597.

General Fund Expenditures are estimated in the amount of \$9,426,597, based on current needs, recognizing inflation and includes a \$456,486 contingency. Personnel costs account for over half of the General Fund. Due to the current local and state climate regarding staffing challenges, a retention increase of 10% is included. Much discussion has occurred during our recent meetings addressing vacancies and how other local agencies are addressing these challenges. Police and Fire have requested a 12% increase and Public Works has requested a 10% increase. This proposed budget reflects these requests to include 10% for remaining nonpublic safety employees. The Orbit Retirement Match for employers will not be announced until April 24<sup>th</sup> and we do not have Group Insurance Renewal Rates nor all other insurance renewals. Some examples: Workers' Compensation, Property, Vehicles/Equipment, etc. A 10% increase assumption was utilized for initial budgeting purposes.

The proposed Fiscal Year 2025-2026 budget reflects an overall decrease of 7.84%, or \$801,955 under Fiscal Year 2024-2025 total operating budget.

### **Looking Forward**

This proposed budget provides a financial plan and foundation that reflects our collective goals and priorities as a Town. If we work together and strategically plan ahead, we will continue to build upon the many projects and programs that have been initiated. I remain committed to collaborations with our community partners and being proactive as we move forward. Together, we will ensure that North Topsail Beach remains a desirable place to call home or visit.

I would like to express my sincere gratitude to the Board of Aldermen, Debra Mack and Beth Wood with GWI Tax and Accounting Services, and Department Heads for their assistance in contributing to the budget process.

## B. Proposed FY 25-26 budget highlights

Debra Mack, GWI, reviewed the proposed budget for fiscal year 2025-2026 with the following highlights:

- Some changes were made to the hardcopy proposed budget provided, as follows, but did not change the total budget:
  - Administration is higher in the Detail than the Summary by \$66,746.
  - IT is higher in the Detail than the Summary by \$16,945.
  - Contingency was reduced by \$77,691 for those (2) increases.
  - Because revenue is higher than expenses, contingency is where you are balancing the budget.
- General Fund Revenue estimates do not utilize prior year reserves (Fund Balance).
- No increase in occupancy tax over the actual receipts to date in FY 2025.
- No built -in increase for local sales and use tax.
- Retention funding for Police and Fire of 12% and 10% for remaining nonpublic safety employees.
- New software module for Purchase Requisitions \$2,270 to streamline purchasing and enhance budget validation.
- \$70,000 to replace the roof at Public Works.
- \$50,000 to replace Town Hall decks.
- \$120,000 for erosion at Town Hall.
- \$130,000 for (2) F150 Police trucks with up-fit.
- \$134,756 for a backhoe.
- \$75,000 for wet/dry vacuum truck.
- \$280,000 for construction of (8) crosswalks.
- Personnel costs are 52% of the proposed budget in the General Fund.
- Operations and maintenance are 37% of the budget.
- Capital equipment is 6%.
- Contingency is 5%.
- Proposed budget assumes a current tax rate of \$0.43 per hundred-dollar valuation, with \$0.26 assigned to the General Fund.
- There is no appropriation of Fund Balance in the General Fund.

## C. Departmental presentations on needs and requests

### Planning and Zoning Department

Planning Director Deb Hill reviewed each line-item highlighting:

- There is an increase in Salaries for hiring for the vacant Planner position.
- There is an increase in Employee Training for the vacant Planner position.
- There is a decrease of \$6,000 under Contracted Services because the Citizen Serve software cost has been moved to the IT Department budget.
- Hiring for the vacant Planner position will be done in house.

### Building Inspections

Manager Derian explained there is currently a vacancy in the Building Inspector position. She highlighted the following in the proposed budget:

- There is an increase in Salaries for retention.
- There is an increase in Salaries for filling the vacant Code Enforcement position.
- There is a decrease in Dues and Subscriptions because of moving Citizen Serve software costs to the IT Department.
- Additional funds were added for demolition costs.

#### Public Works Department

Project Facilitator/Code Enforcement Officer Wendy Conant stated:

- Employee training is the same.
- Request includes 10% increase for (2) current staff.
- Capital outlay for a backhoe (current one not repairable), boom mower attachment and field & brush mower.
- iWork software costs were moved to the IT Department budget.
- The maintenance worker and contracted landscaping in Public Buildings 10-500-17 was eliminated.
- Vehicle maintenance and repair line item was increased.
- There is one vacant position, and the Public Works Supervisor position is vacant.

#### Streets

Conant stated the Streets Department proposed budget includes:

- Crosswalk construction and re-striping for 8 crosswalks @ \$35k each = \$280,000.
- Purchase of new wet/dry vacuum truck \$75,000.
- The line item for Signs was increased.

#### Public Buildings

Conant reviewed the line items with the following highlights:

- Phones, building security, the web EOC service costs were moved to the IT Department.
- Landscaping line item was increased.
- The Town Hall steps, handicap ramp and decks need repairs, and funding was added to Maintenance and Repair line item. Needs to increase to \$100,000.
- The Public Works Building is the next building that will need a complete re-do.

#### Recreation Department

Conant stated:

- The line item for Snowflakes was increased due to increased costs.
- Overall proposed budget decreased by \$704.

Mayor McDermon called for a 5-minute break.

Mayor McDermon resumed the meeting.

#### Fire Department

Chief Chad Soward highlighted the following in his budget:

- Increase in the training line item to get the National Certification credential.
- Difference in salaries due to turnover - longer term employees.

- Requesting 12% increase for staff excluding the chief which will get us to starting pay for \$49,700.
- Cascade System in FY 24-25 capital outlay will move to the Fire Station # 2 project.
- Requesting 10% increase for Fire Chief.
- Capital outlay request of \$22,000 for another jet ski.
- There are 6 firefighters at grade 10, 3 firefighters EMT at grade 12, and 3 lieutenants at grade 14.
- \$21,000 was spent on repairs of the current ladder truck this year. Replacement cost is approximately \$1.5 million.

#### Police Department

Chief Younginer stated:

- Expansion request of 12% increase is for staff excluding the chief.
- Expansion request of 10% increase is for Police Chief
- Requesting 2 new launcher rescue devices (\$6700) and a drone.
- For Capital projects, requesting 2 new trucks with up-fit (\$130,000).

#### IT Department

Director Schwisow said:

- Requesting to upgrade the camera system at the north end Fire Station.
- We have consolidated technology requests for other departments into this budget.
- Requesting a new software module from Southern Software for purchase requisitions to streamline purchasing process.

Board members questioned Department Heads on whether current salaries, pay grade and needs are adequate, whether there should be a requirement for a staff member to stay a certain amount of time if Town pays for training or pay it back, number and condition of vehicles, what the policy is on hiring at the beginning or within the pay grade, retention pay, Accounts Payable and budgeting software needs.

Mayor McDermon called for a lunch break at 11:30 am.

Mayor McDermon resumed the meeting at 12:05 pm.

#### D. Review of Capital Funds

Debra Mack, GWI, reviewed revenue streams and expenses related to Fund 12 Capital Improvements.

#### E. Capital Projects Update – Fire Station No. 2

Becker Morgan architect Bryce Reed explained:

- Roof/drying completion is expected June 2025.
- Glass closed in expected in early July 2025.
- Substantial completion of project expected the end of October 2025.
- The project is behind schedule by 7 months due to communication issues and lack of staffing with the contractor, the elevator concrete pit and necessary de-watering of the site.

Board members discussed ways to move the project along.

#### F. Review of Beach Fund

Debra Mack, GWI, reviewed revenue streams and expenses related to Fund 30 (Shoreline Protection). Board members discussed the pros and cons of requesting Onslow County to contribute to beach nourishment as the Town already receives a higher share of sales tax as compensation. Consensus was to leave as is.

##### Revenue

30-301-00 accomodation tax - \$ 2,000,000  
30-301-05 ad valorem tax - \$ 1,653,225  
30-317-01 county grant funding - \$ 150,000  
30-329-00 interest income - \$ 125,000  
30-336-00 sea oats program - \$0  
30-345-00 local option sales/use tax - \$ 1,108,888  
30-350-01 paid parking revenues - \$ 336,375  
30-399-00 appropriated fund balance (restricted) - \$0  
Total revenues - \$ 5,373,488

Manager Derian reviewed expenditures related to Fund 30 as follows:

##### Expenditures

30-710-08 lease payments - \$ 36,900  
30-710-10 beach lobbyist contract - \$ 61,300  
30-710-12 beach / access maintenance - \$ 138,100  
30-710-14 beach related travel conferences - \$ 20,000  
30-710-15 dune / crossover repair & maintenance - \$ 40,000  
30-710-45 contracted services - \$ 24,000  
30-710-59 sea oats program (50/50) - \$ 37,000  
30-711-45 tax collection fees - \$ 24,454  
30-720-07 new river EIS project - \$ 147,500  
30-720-08 contracts, plans, specs - \$ 20,000  
30-720-10 Vitex - \$ 285,200  
30-720-50 2022B sob payment - \$ 1,884,803  
30-720-57 2022C FEMA SOB payment - \$ 1,721,043 \$  
30-720-60 30-year beach plan - \$ 275,000  
30-720-64 sandbag repair project (Revetment) - \$ 200,000  
30-998-02 transfer out to fund 31 - \$0  
30-998-03 transfer out to fund - \$0  
30-999-01 future projects - \$ 458,188  
Total expenditures - \$ 5,373,488

#### G. Agency Funding Requests

Manager Derian informed the Board she received and included in the proposed budget draft a funding request from the Greater Island Chamber of Commerce for \$3,500 (approved \$2,500 last year) and Ocean City for \$10,000 (approved \$10,000 last year) and asked the Board for input. Consensus – leave amounts as is until next budget meeting.

H. Discussion on prioritization of needs versus available funds and goals

It was agreed that Mayor McDermon and Manager Derian would create follow up discussion topics for the next meeting on Tuesday, April 15<sup>th</sup>.

**Adjournment**

Motion – Mayor Pro Tem Leonard motioned to adjourn at 1:41 pm; seconded by Alderman Olszewski; unanimously approved.

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Joann McDermon, Mayor

Board of Aldermen  
Budget Work Session  
Thursday, April 15, 2025  
**DRAFT MINUTES**

The Town of North Topsail Beach Board of Aldermen held a budget work session on April 15, 2025. A quorum of the board was present.

Board members present: Mayor Joann McDermon, Mayor Pro Tem Leonard, Aldermen Connie Pletl, Richard Grant, Mike Benson and Laura Olszewski.

Board members absent: None

Town Manager Alice Derian and Debra Mack, Director GWI Tax and Accounting were in attendance. A quorum of the Board was present.

Call to Order

Mayor McDermon called the meeting to order at 9:00 am.

Approval of the agenda

Alderman Benson motioned to approve the agenda; seconded by Mayor Pro Tem Leonard, unanimously approved.

New Business

A. Review of daily revenue generated from parking

Manager Derian reviewed the daily revenue generated from parking.

Mayor McDermon questioned if there was any reason to change the split of the revenue between the General Fund and the Shoreline Protection Fund. After discussion, consensus was to leave it split as is.

Alderman Olszewski stated she originally asked for this information so she could do an analysis of the lowest revenue day to make it a free day for the public. Mayor Pro Tem Leonard said there are four county run lots that have free parking. Alderman Pletl asked if Alderman Olszewski is the only one interested in a free day for parking or if others are. A poll of board members resulted in only Alderman Olszewski having interest in offering a free day of parking with no change to the budget.

B. Finalize funding amount for Greater Topsail Island Chamber of Commerce - BOA agreement for a \$3,500 placeholder

Manager Derian said the Topsail Island Area Chamber of Commerce has requested the annual financial commitment of \$3,500. Last year's commitment was \$2,500. After discussion, consensus was \$2,000 would be the commitment amount.

C. Finalize funding amount for Ocean City Jazz Festival - BOA agreement for \$10,000 Placeholder

Manager Derian explained Ocean City requested \$10,000 funding for the Jazz Festival and that was included in the draft budget. \$10,000 was allocated last year. After discussion, consensus was to fund \$11,500.

D. Snowflakes - Confirmation of how many and consideration of additional

Manager Derian said the Town has 75 complete snowflakes and 15 that are being repaired and prepared as replacements. The electric company estimated another 23 poles might could be used for snowflakes but would need to take an inventory to be certain. After discussion, consensus was to add an additional \$5,000 to the holiday budget for additional decorations.

E. Follow up discussion on E check capabilities for financial software

Debra Mack, GWI, stated she will not have a quote for this until next week. Consensus was to have a placeholder amount.

F. Follow up discussion from Board of Aldermen on Salaries

Alderman Grant proposed 3% Cost of Living (COLA) and Merit (performance based) increase up to 5%. After discussion, consensus was 3% COLA and up to 5% merit.

G. Follow up discussion on policy implementation for training pay back

Manager Derian explained this is to get further feedback from the Board as to whether this is something for staff to pursue. After discussion, consensus was not to pursue a policy for training pay back.

H. Recap of Proposed draft FY 25-26 Budget/Additional information Received

Manager Derian stated she made one change in the proposed budget for a boom lift received through the Police Department LESO program by increasing the maintenance and repair line item in Public Works by \$6,000. She asked Board members if they had any changes to the proposed budget. Mayor Pro Tem Leonard said he wants to reduce the number of new police vehicle purchases from two to one with the one being purchased used to replace the one lost due to the mishap that occurred on March 30<sup>th</sup>. After discussion, consensus was to reduce the dollar amount for purchase of two new police vehicles to one vehicle and move the funds to the Contingency Fund.

I. Review of Fee Schedule

Manager Derian reviewed the items on the Fee Schedule relating to the garbage collection fees. She said the Board enacted a \$25 per year fee for a vacant lot in case clean up was needed after a natural disaster. She asked for feedback from the Board on whether to continue this fee as the Town would not go on private property to do a clean up. After discussion, consensus was reached to remove the vacant lot \$25 fee. Alderman Olszewski said she would like to know the revenue the Town received from the fee for leaving a garbage cart out after 10 am.

Manager Derian asked Board members if there was a desire to meet again tomorrow. Consensus was no.



Adjournment

Alderman Grant motioned to adjourn at 9:59 am; seconded by Alderman Olszewski; unanimously approved.

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Joann McDermon, Mayor



## BOARD OF ALDERMEN MEMORANDUM

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TO: MAYOR MCDERMON AND ALDERMEN

FROM: Debra H Mack, Consultant

SUBJECT: Finance Monthly Financial Report

DATE: April 28, 2025

Listed below are key financial highlights:

A) Budget vs Actual Report for all Funds.

1) **General Fund** (Fund 10) Pages 1 – 9

- i. **Ad Valorem Tax Current Year** – received \$4,310,654 through April 28<sup>th</sup> which exceeds budget \$148,457. Most of the current year taxes are received by February.
- ii. **Interest Earnings** – received \$581,529 through March which exceeds total budget \$103,529 (April interest will post on 5/1/25). If interest rates hold, it is estimated an additional \$120,000 will be earned through year-end; for total **projected** Interest Earnings of \$701,529 or **\$223,529 over budget**.
- iii. **Utility Franchise Tax** – received \$276,303 through the quarter ended December 2024, distributed in March 2024. The remaining distribution schedule: Jan – Mar in June, April – June in September. Realized 84% of the budgeted revenue. This tax is susceptible to extreme weather. Conservatively, the remaining two quarters distributions would be around \$254,000 with a total for FY 25 **projected** at \$530,612 or **\$200,612 over budget**.

- iv. **Sales Tax** – received \$1,885,524 through January sales distributed in April. The remaining distribution schedule has February sales distributed in May and the last month of June distributed in September. This tax is susceptible to economic conditions. Conservatively, the remaining five distributions would be around \$1,069,811 with a total for FY 25 **projected** at \$2,955,335 or **\$788,338 over budget**.
- 2) **Capital Improvement Fund** (Fund 12) Page 10
  - i. Both Valorem Tax and County Fire Tax receipts exceed the budget by 4% and 3% respectively and the majority of these revenues are received by February. **Total revenue received \$1,646,560 exceeds the transfer to the Fire Station of \$1,584,395. Barring unforeseen expenditures, no Appropriated Fund Balance will be needed.**
- 3) **Shoreline Protection** (Fund 30) pages 11-12
  - i. **Accommodation Tax** – received \$2,172,930 through April 28<sup>th</sup> which exceeds the \$1,781,123 budget by \$391,807. This tax is susceptible to economic and weather conditions. Based on FY 24 receipts for months May – June of \$273,902 the total for FY 25 projected at \$2,446,832 or \$665,709 over budget.
  - ii. **Interest Earnings** – received \$163,123 through March which exceeds total budget \$66,909 (April interest will post on 5/1/25). If interest rates hold, it is estimated an additional \$45,000 will be earned through year-end; for total **projected** Interest Earnings of \$208,123 or **\$111,909 over budget**.
  - iii. **Ad Valorem Tax** – exceeds the budget by 4% and the majority of this revenue is received by February.
  - iv. **Sales Tax** – received \$645,381 through January sales distributed in April. The remaining distribution schedule has February Sales distributed in May and the last month of June distributed in September. This tax is susceptible to economic conditions. Conservatively, the remaining five distributions would be around \$366,176 with a total for FY 25 **projected** at \$1,011,557 or **\$269,833 over budget**.
  - v. **Paid Parking Revenue** – received \$246,946 through April 7<sup>th</sup>. This revenue is susceptible to weather conditions. Based on FY 24 receipts for months May – June of \$105,721 the total for FY 25 **projected** at \$352,667 or **\$16,292 over budget**.

- vi. Due to the **delayed FEMA reimbursements for Fund 31** the board authorized a transfer of \$6,000,000 until the FEMA grants are closed out. Due to the **delayed FEMA funding agreement for Fund 32** the board authorized a transfer of \$2,974,942 until the funding agreement is finalized. This **will result in at least \$8,974,942 of appropriated fund balance of the total \$11,273,697.**
- 4) **Capital Project Beach Maintenance (Fund 31)** pages 13-14
- i. NOTE: **Multi-year Fund.** This impacts comparisons of transfers in from annual funds when the multi-year fund has the history of prior years.
  - ii. **FEMA Reimbursement** – due to the delay in FEMA reimbursements compared to the budget shows \$6,171,550 not paid out as of April 28<sup>th</sup>.
  - iii. **Investment Income** – \$989,901 over budget and is related to the interest earned on the \$10.5 million NCDEQ Grant. This revenue can be used toward work related to Phase 4 if needed.
- 5) **Grant Project FEMA – 4837 PTC8 (Fund 32)** page 15-16
- i. NOTE: **Multi-year Fund.** Category G: Dune Crossover at Marina Way and Category G: Emergency Berm (Beach Project)
  - ii. This project does not have the funding agreement in place yet. The FEMA's Beach Team drafted the SME report and passed it onto the Consolidated Resource Team. Once all other required levels of review are completed a funding agreement will be finalized.
  - iii. Due to the lack of a funding agreement and the need for this work to commence; Fund 30 transferred to Fund 32 the current estimated amount for the project. Moving forward contemplates that this transfer will be repaid to Fund 30 and all federal and state requirements for reimbursement followed.
- 6) **Capital Project Fire Station 2 (Fund 50)** page 17
- i. NOTE: **Multi-year Fund.**
  - ii. Contingency balance in this project is \$87,052 to cover any unforeseen costs.
  - iii. The WB Brawley contract is currently past the completion date. We have received (3) change orders for WB Brawley for the May 7<sup>th</sup> Board Meeting and have not received any change order requests from Becker Morgan or ECS.
- 7) **Grant Project Stormwater NCEM DRMG2304 (Fund 60)** page 18
- i. NOTE: **Multi-year Fund.**
  - ii. This project is funded by NCEM and has no matching requirement.

- B) **Payments Processed:** Cash Disbursements (ACH) \$447,681.58 and Accounts Payable Checks \$2,369,583.42 = \$2,817,265.00.
- C) **Cash Balance Report All Funds** – this report by Bank Type by fund no longer has the large negative balances in Bank 1 (sweep account). Those negative transactions for the past years have been corrected to show the operating bank balance – Bank 2 by Fund. Highlighted Fund 31 below:
- 1) **Fund 31** – NC Capital Management Trust reflects payments that have occurred through April 28th. The Total \$7,159,508.50 is split \$5,192,176 unspent NCDEQ grant and interest; and the balance of \$1,967,332.50 attributable to the unspent transferred in funds. In addition, the \$1,646,233.26 balance in Bank 2 also represents unspent transferred in funds as of April 28th.

This month's report has provided detailed highlights to assist in the interpretation of the reports attached.

Respectfully submitted,

*Debra H Mack/dhm*

GWJ Tax & Accounting Consultant

Attachments:

Budget vs Actual All Funds – 18 pages

Check Listing 03/27/25-04/28/25 – 3 pages

Cash Balance All Funds – 2 pages

# Budget vs Actual

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Period Ending 4/28/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
10-301-00 AD VALOREM TAX - Current Year	4,162,197	0.00	19,487.34	4,310,653.52	148,456.52	104%	
10-301-01 AD VALOREM TAX - Prior Years	45,000	0.00	0.00	26,606.46	(18,393.54)	59%	
10-301-02 AD VALOREM TAX - MOTV	80,000	0.00	3,889.55	71,667.42	(8,332.58)	90%	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	14.66	2,066.68	(933.32)	69%	
10-329-00 INTEREST	478,000	0.00	1,377.22	581,529.00	103,529.00	122%	
10-335-00 MISCELLANEOUS	5,000	0.00	0.00	286.19	(4,713.81)	6%	
10-336-07 SALE OF TOWN MERCHANDISE	5,000	0.00	0.00	7,215.65	2,215.65	144%	
10-337-00 UTILITIES FRANCHISE TAX	330,000	0.00	0.00	276,303.26	(53,696.74)	84%	
10-341-00 BEER & WINE TAX	3,400	0.00	15.00	45.00	(3,355.00)	1%	
10-343-00 POWELL BILL ALLOCATIONS	35,000	0.00	0.00	42,555.71	7,555.71	122%	
10-345-00 LOCAL OPTION SALES TAX	2,166,997	0.00	231,688.55	1,885,524.40	(281,472.60)	87%	
10-345-01 SALES & USE TAX RETURN	0	0.00	0.00	532.08	532.08		
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	430.30	(319.70)	57%	
10-350-00 RECREATION -RENTAL FEES	2,000	0.00	0.00	1,827.60	(172.40)	91%	
10-350-01 PAID PARKING REVENUE	112,125	0.00	(21,427.41)	64,944.82	(47,180.18)	58%	
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	2,000	0.00	138.00	4,273.85	2,273.85	214%	
10-352-01 FIRE INSPECTIONS & VIOLATION FEES	500	0.00	0.00	0.00	(500.00)		
10-352-02 CODE ENFORCEMENT FINES	3,000	0.00	0.00	2,200.00	(800.00)	73%	
10-355-00 BUILDING PERMITS	85,000	0.00	3,586.75	53,462.97	(31,537.03)	63%	
10-355-01 MECHANICAL PERMITS	15,000	0.00	420.00	5,880.00	(9,120.00)	39%	
10-355-02 ELECTRICAL PERMITS	18,000	0.00	1,190.00	10,512.00	(7,488.00)	58%	
10-355-03 PLUMBING PERMITS	2,500	0.00	140.00	1,050.00	(1,450.00)	42%	
10-355-04 INSULATION PERMITS	500	0.00	0.00	0.00	(500.00)		
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	(48.00)	(277.00)	(577.00)	-92%	
10-355-06 TECHNOLOGY FEE	7,500	0.00	313.84	3,805.98	(3,694.02)	51%	
10-355-07 REINSPECTION FEE/FINES	3,000	0.00	225.00	12,675.00	9,675.00	423%	

# Budget vs Actual

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NORTH TOPSAIL BEACH  
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Period Ending 4/28/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-355-09 CCR FEES	1,000	0.00	25.00	1,815.00	815.00	182%	
10-357-08 PLANNING & ZONING FEES	28,000	0.00	2,025.00	19,675.00	(8,325.00)	70%	
10-359-00 REFUSE COLLECTION FEES	528,888	0.00	3,765.21	402,952.07	(125,935.93)	76%	
10-359-50 VACANT LOT SWF	10,000	0.00	(25.00)	625.00	(9,375.00)	6%	
10-359-51 LOST CART REPLACEMENT	2,000	0.00	0.00	0.00	(2,000.00)		
10-359-52 ADD'L CART RECYCLING	2,500	0.00	80.00	560.00	(1,940.00)	22%	
10-367-01 SALES TAX REFUNDS	20,000	0.00	0.00	0.00	(20,000.00)		
10-368-01 NCDOT GRASS MOWING REIMB	6,993	0.00	0.00	7,399.11	406.11	106%	
10-368-02 GRANT FUNDS	0	0.00	0.00	12,275.08	12,275.08		
10-383-00 SALE OF FIXED ASSETS	10,000	0.00	0.00	9,989.14	(10.86)	100%	
10-399-00 APPROP. FUND BALANCE	2,053,402	0.00	0.00	0.00	(2,053,402.00)		
<b>Revenues Totals:</b>	<b>10,228,552</b>	<b>0.00</b>	<b>246,880.71</b>	<b>7,821,061.29</b>	<b>(2,407,490.71)</b>	<b>76%</b>	
<b>Expenses</b>							
10-410-02 SALARIES	36,000	0.00	3,000.00	27,428.57	8,571.43	76%	
10-410-05 FICA (7.65%)	2,754	0.00	229.50	2,363.88	390.12	86%	
10-410-14 TRAVEL & TRAINING	2,000	0.12	717.88	717.88	1,282.00	36%	
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	169.06	1,330.94	11%	
10-410-43 AUDITOR FEES	15,500	0.00	0.00	13,350.00	2,150.00	86%	
10-410-45 TAX COLLECTION FEES	71,200	0.00	0.00	47,167.09	24,032.91	66%	
10-410-47 PROFESSIONAL SERVICES	185,000	10,000.00	3,848.64	60,650.09	114,349.91	38%	
10-410-50 DONATIONS OTHER AGENCIES	12,500	0.00	0.00	2,500.00	10,000.00	20%	
10-410-53 DUES & SUBSCRIPTIONS	2,750	0.00	0.00	2,127.00	623.00	77%	
10-410-57 MISCELLANEOUS	500	0.00	0.00	150.00	350.00	30%	
10-410-58 TAX REFUNDS	1,000	0.00	0.00	302.99	697.01	30%	
10-410-95 BOARD STIPEND	3,600	0.00	0.00	1,800.00	1,800.00	50%	
<b>GOVERNING BODY Totals:</b>	<b>334,304</b>	<b>10,000.12</b>	<b>7,796.02</b>	<b>158,726.56</b>	<b>165,577.32</b>	<b>50%</b>	
10-420-02 SALARIES	439,000	0.00	23,615.20	269,331.97	169,668.03	61%	
10-420-05 FICA (7.65%)	37,332	0.00	1,803.86	21,582.09	15,749.91	58%	
10-420-06 GROUP INSURANCE	54,600	0.00	2,486.37	29,242.47	25,357.53	54%	

# Budget vs Actual

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NORTH TOPSAIL BEACH  
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Period Ending 4/28/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-420-07 ORBIT RETIREMENT (12.23%)	66,905	0.00	3,237.64	38,197.32	28,707.68	57%	
10-420-08 401K (3%)	14,640	0.00	708.46	8,416.83	6,223.17	57%	
10-420-09 TOWN INSURANCE HRA	60,000	0.00	3,257.22	44,890.04	15,109.96	75%	
10-420-10 EMPLOYEE TRAINING	6,000	0.00	0.00	1,359.88	4,640.12	23%	
10-420-11 POSTAGE	2,500	0.00	22.70	912.50	1,587.50	37%	
10-420-12 MANAGER EXPENSE ACCT	1,000	0.00	0.00	304.20	695.80	30%	
10-420-13 TUITION REIMBURSEMENT	5,000	0.00	0.00	0.00	5,000.00		
10-420-15 BANK CHARGES	2,000	0.00	0.00	234.70	1,765.30	12%	
10-420-17 M & R VEHICLE	2,000	514.45	512.99	512.99	972.56	51%	
10-420-18 CONSUMABLES	5,000	0.00	268.67	559.02	4,440.98	11%	
10-420-26 ADVERTISING	2,500	0.00	0.00	1,458.60	1,041.40	58%	
10-420-31 GAS, OIL & TIRES	2,200	0.00	77.70	1,432.31	767.69	65%	
10-420-32 OFFICE SUPPLIES	6,000	0.00	651.34	3,059.90	2,940.10	51%	
10-420-34 TOWN APPAREL & MERCH EXPENSE	6,000	0.00	89.00	6,920.74	(920.74)	115%	
10-420-45 CONTRACTED SERVICES	439,500	223,175.00	58,643.68	174,748.46	41,576.54	91%	
10-420-53 DUES & SUBSCRIPTIONS	20,000	0.00	0.00	16,363.40	3,636.60	82%	
10-420-57 MISCELLANEOUS	500	0.00	0.00	529.44	(29.44)	106%	
10-420-58 EMPLOYEE ENGAGEMENT	8,000	0.00	80.31	1,410.33	6,589.67	18%	
10-420-76 EQUIPMENT LEASE PAYMENTS	12,000	0.00	776.78	5,463.12	6,536.88	46%	
ADMINISTRATION Totals:	1,192,677	223,689.45	96,231.92	626,930.31	342,057.24	71%	
10-480-02 SALARIES	80,100	0.00	6,758.40	70,074.28	10,025.72	87%	
10-480-05 FICA (7.65%)	6,128	0.00	515.70	5,346.28	781.72	87%	
10-480-06 GROUP INSURANCE	9,450	0.00	812.75	8,259.13	1,190.87	87%	
10-480-07 ORBIT RETIREMENT (12.96%)	10,982	0.00	926.58	9,525.46	1,456.54	87%	
10-480-08 401K (3%)	2,403	0.00	202.76	2,097.74	305.26	87%	
10-480-10 EMPLOYEE TRAINING	2,000	0.00	0.00	175.00	1,825.00	9%	
10-480-16 M & R EQUIPMENT	6,000	0.00	0.00	2,382.72	3,617.28	40%	
10-480-33 DEPARTMENT SUPPLIES	3,000	0.00	0.00	961.63	2,038.37	32%	



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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-480-53 DUES & SUBSCRIPTIONS	56,647	0.00	1,058.08	49,167.64	7,479.36	87%	
10-480-57 MISCELLANEOUS	500	0.00	0.00	497.21	2.79	99%	
10-480-74 CAPITAL OUTLAY	59,000	2,237.88	0.00	53,545.73	3,216.39	95%	
IT DEPARTMENT Totals:	236,210	2,237.88	10,274.27	202,032.82	31,939.30	86%	
10-490-02 SALARIES	165,100	0.00	7,810.56	83,097.32	82,002.68	50%	
10-490-05 FICA (7.65%)	12,630	0.00	597.52	6,603.30	6,026.70	52%	
10-490-06 GROUP INSURANCE	18,900	0.00	824.21	7,669.24	11,230.76	41%	
10-490-07 ORBIT RETIREMENT (12.23%)	22,635	0.00	1,070.82	11,729.94	10,905.06	52%	
10-490-08 401K (3%)	4,953	0.00	234.32	2,573.01	2,379.99	52%	
10-490-10 EMPLOYEE TRAINING	3,000	0.00	400.00	400.00	2,600.00	13%	
10-490-16 M & R EQUIPMENT	500	0.00	0.00	0.00	500.00		
10-490-17 M & R VEHICLES	1,000	0.00	0.00	0.00	1,000.00		
10-490-31 GAS, OIL, & TIRES	2,200	0.00	0.00	318.10	1,881.90	14%	
10-490-45 CONTRACTED SERVICES	6,000	0.00	500.00	2,900.00	3,100.00	48%	
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	888.00	1,238.00	412.00	75%	
10-490-57 MISCELLANEOUS	250	0.00	0.00	27.98	222.02	11%	
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	0.00	298.99	1,101.01	21%	
PLANNING/ZONING/CAMA Totals:	240,218	0.00	12,325.43	116,855.88	123,362.12	49%	
10-491-02 SALARIES	115,000	0.00	5,109.68	75,937.48	39,062.52	66%	
10-491-05 FICA (7.65%)	11,781	0.00	381.92	6,067.88	5,713.12	52%	
10-491-06 GROUP INSURANCE	18,900	0.00	803.79	11,751.87	7,148.13	62%	
10-491-07 ORBIT RETIREMENT (12.23%)	21,113	0.00	700.53	10,913.78	10,199.22	52%	
10-491-08 401K (3%)	4,620	0.00	153.29	2,412.04	2,207.96	52%	
10-491-10 EMPLOYEE TRAINING	4,500	1,004.00	0.00	692.62	2,803.38	38%	
10-491-17 M & R VEHICLES	1,200	0.00	0.00	84.99	1,115.01	7%	
10-491-31 GAS, OIL & TIRES	3,300	0.00	42.69	965.33	2,334.67	29%	
10-491-45 CONTRACTED SERVICES	49,000	17,850.00	8,107.00	28,582.00	2,568.00	95%	
10-491-53 DUES & SUBSCRIPTIONS	1,555	0.00	0.00	335.00	1,220.00	22%	
10-491-54 DEMOLITION	30,000	0.00	0.00	0.00	30,000.00		

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-491-57 MISCELLANEOUS	500	0.00	0.00	0.00	500.00		
INSPECTIONS Totals:	261,469	18,854.00	15,298.90	137,742.99	104,872.01	60%	
10-500-11 PHONES	32,000	0.00	2,489.07	28,876.85	3,123.15	90%	
10-500-13 UTILITIES	55,000	0.00	5,783.40	47,417.41	7,582.59	86%	
10-500-15 M & R BUILDINGS/GROUNDS	54,000	0.00	12.21	46,250.45	7,749.55	86%	
10-500-17 LANDSCAPING EXPENSE	32,971	4,921.04	2,460.52	28,049.05	0.91	100%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	151.99	703.26	5,796.74	11%	
10-500-35 FURNITURE	85,000	0.00	349.98	1,281.68	83,718.32	2%	
10-500-43 CLEANING SERVICES	15,000	0.00	1,000.00	10,010.00	4,990.00	67%	
10-500-45 PEST CONTROL	2,500	0.00	0.00	1,621.00	879.00	65%	
10-500-46 BUILDING SECURITY	33,500	8,287.50	0.00	8,867.63	16,344.87	51%	
10-500-57 TOWN SIGN M & R	2,500	0.00	0.00	0.00	2,500.00		
10-500-58 WEB EOC SERVICE	1,500	0.00	0.00	1,125.00	375.00	75%	
10-500-74 CAPITAL OUTLAY	96,029	0.00	0.00	0.00	96,029.00		
10-500-76 LEASE PAYMENTS	24,000	0.00	0.00	24,000.00	0.00	100%	
PUBLIC BLDGS Totals:	440,500	13,208.54	12,247.17	198,202.33	229,089.13	48%	
10-501-09 WORKER'S COMPENSATION	60,638	0.00	540.48	34,707.99	25,930.01	57%	
10-501-13 PROPERTY LIABILITY & BONDS	142,222	0.00	3,500.00	142,821.22	(599.22)	100%	
10-501-17 VFIS INSURANCE	24,806	0.00	0.00	24,129.84	676.16	97%	
10-501-53 CYBER INSURANCE	15,750	0.00	0.00	10,819.34	4,930.66	69%	
10-501-54 FLOOD INSURANCE	47,250	0.00	0.00	3,980.00	43,270.00	8%	
INSURANCE Totals:	290,666	0.00	4,040.48	216,458.39	74,207.61	74%	
10-509-02 PSA SALARY	15,905	0.00	1,272.28	13,970.61	1,934.39	88%	
10-509-05 FICA (7.65%)	1,220	0.00	97.32	1,068.65	151.35	88%	
PSA - RETIRED POLICE OFFICERS Totals:	17,125	0.00	1,369.60	15,039.26	2,085.74	88%	
10-510-02 SALARIES	818,000	0.00	62,148.80	616,037.72	201,962.28	75%	
10-510-03 PART-TIME SALARIES	14,000	0.00	1,473.89	18,669.69	(4,669.69)	133%	
10-510-04 OVERTIME	37,000	0.00	1,118.66	19,926.68	17,073.32	54%	

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10 GENERAL FUND						
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-510-05 FICA (7.65%)	67,626	0.00	4,927.44	52,027.87	15,598.13	77%
10-510-06 GROUP INSURANCE	122,850	0.00	8,227.04	76,678.48	46,171.52	62%
10-510-07 ORBIT RETIREMENT (13.04%)	122,500	0.00	9,451.93	95,999.20	26,500.80	78%
10-510-08 401K (5%)	40,000	0.00	3,024.70	31,850.23	8,149.77	80%
10-510-09 BEACH PATROL EXPENSE	15,000	0.00	0.00	7,222.39	7,777.61	48%
10-510-10 EMPLOYEE TRAINING	10,100	0.00	0.00	10,999.84	(899.84)	109%
10-510-16 M & R EQUIPMENT	6,900	4,192.00	0.00	488.00	2,220.00	68%
10-510-17 M & R VEHICLES	10,000	200.00	745.20	3,969.31	5,830.69	42%
10-510-31 GAS,OIL & TIRES	64,000	4,058.36	3,342.70	44,058.83	15,882.81	75%
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	406.30	593.70	41%
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	0.00	3,409.22	1,640.78	68%
10-510-36 UNIFORMS	10,993	0.00	219.39	5,782.02	5,210.98	53%
10-510-37 BALLISTIC VEST GRANT EXPENSE	10,402	5,563.00	0.00	4,838.39	0.61	100%
10-510-47 PROFESSIONAL SERVICES	4,160	0.00	0.00	3,628.00	532.00	87%
10-510-53 DUES & SUBSCRIPTIONS	24,000	0.00	220.00	7,886.00	16,114.00	33%
10-510-57 K-9 EXPENSES	3,000	0.00	0.00	1,163.97	1,836.03	39%
10-510-60 LESO PROGRAM	7,256	0.00	0.00	5,904.47	1,351.53	81%
10-510-73 NON-CAPITAL OUTLAY	61,100	1,400.00	0.00	53,787.77	5,912.23	90%
10-510-74 CAPITAL OUTLAY	62,000	2,718.58	2,187.99	60,343.77	(1,062.35)	102%
10-510-76 TAXES & TITLES	4,340	0.00	0.00	0.00	4,340.00	
POLICE Totals:	1,521,277	18,131.94	97,087.74	1,125,078.15	378,066.91	75%
10-545-02 SALARIES	220,500	0.00	6,003.29	115,819.06	104,680.94	53%
10-545-04 OVERTIME	9,000	0.00	0.00	2,893.38	6,106.62	32%
10-545-05 FICA (7.65%)	19,355	0.00	458.73	9,565.09	9,789.91	49%
10-545-06 GROUP INSURANCE	46,725	0.00	735.71	22,758.17	23,966.83	49%
10-545-07 ORBIT RETIREMENT (12.23%)	34,686	0.00	823.04	17,056.11	17,629.89	49%
10-545-08 401K (3%)	7,590	0.00	109.19	3,668.48	3,921.52	48%
10-545-14 EMPLOYEE TRAINING	7,500	0.00	0.00	276.00	7,224.00	4%

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-545-16 M & R EQUIPMENT	10,000	0.00	23.24	7,771.44	2,228.56	78%	
10-545-17 M & R VEHICLES	20,000	810.29	728.64	13,567.19	5,622.52	72%	
10-545-31 GAS, OIL & TIRES	22,000	0.00	353.36	10,589.71	11,410.29	48%	
10-545-32 OFFICE SUPPLIES	250	0.00	0.00	190.96	59.04	76%	
10-545-33 DEPARTMENTAL SUPPLIES & EQUIP	7,000	749.00	750.52	3,354.23	2,896.77	59%	
10-545-34 MOSQUITO CONTROL EXPENSE	3,000	0.00	0.00	200.00	2,800.00	7%	
10-545-36 UNIFORMS	2,500	0.00	737.88	1,852.61	647.39	74%	
10-545-37 RENTAL EQUIPMENT	6,000	662.02	0.00	2,914.42	2,423.56	60%	
10-545-45 CONTRACTED SERVICES	23,500	17,500.00	6,000.00	6,000.00	0.00	100%	
10-545-53 DUES & SUBSCRIPTIONS	10,500	0.00	0.00	9,119.99	1,380.01	87%	
10-545-74 CAPITAL OUTLAY	20,000	0.00	0.00	0.00	20,000.00		
10-545-76 TAXES & TITLES	2,100	0.00	0.00	0.00	2,100.00		
PUBLIC WORKS Totals:	472,206	19,721.31	16,723.60	227,596.84	224,887.85	52%	
10-560-13 STREET LIGHT EXPENSE	32,000	0.00	0.00	16,909.90	15,090.10	53%	
10-560-15 M & R PUBLIC PARKING	25,000	0.00	0.00	0.00	25,000.00		
10-560-16 M & R EQUIPMENT	3,160	1,394.16	0.00	1,765.09	0.75	100%	
10-560-33 DEPARTMENTAL SUPPLIES	6,840	0.00	2,413.55	2,413.55	4,426.45	35%	
10-560-34 STRIPING	5,800	4,984.80	0.00	0.00	815.20	86%	
10-560-35 SIGNS	1,500	0.00	0.00	107.13	1,392.87	7%	
10-560-43 TOWN ENTRANCE SIGNS	20,000	0.00	0.00	104.00	19,896.00	1%	
10-560-45 CONTRACTED SERVICES	2,500	0.00	0.00	0.00	2,500.00		
10-560-72 STORMWATER	20,000	0.00	0.00	0.00	20,000.00		
10-560-73 STREET PAVING & REPAIR	48,200	0.00	0.00	18,000.00	30,200.00	37%	
10-560-74 CAPITAL OUTLAY	147,500	0.00	0.00	8,355.26	139,144.74	6%	
STREETS Totals:	312,500	6,378.96	2,413.55	47,654.93	258,466.11	17%	
10-580-45 SANITATION CONTRACTS	426,388	0.00	33,774.10	309,938.88	116,449.12	73%	
10-580-46 TIPPING FEES	72,500	0.00	3,561.93	52,657.74	19,842.26	73%	
10-580-47 RECYCLING	30,000	0.00	0.00	3,000.00	27,000.00	10%	

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SANITATION Totals:	528,888	0.00	37,336.03	365,596.62	163,291.38	69%
10-620-12 SNOWFLAKES	12,000	212.68	0.00	12,804.52	(1,017.20)	108%
10-620-14 PARK WELL	1,500	0.00	0.00	0.00	1,500.00	
10-620-15 PARK MAINTENANCE	42,674	6,943.68	8,022.82	30,300.61	5,429.71	87%
10-620-17 PARK LANDSCAPING	15,000	0.00	0.00	864.67	14,135.33	6%
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	1,500.00	
10-620-19 M & R DOCK/BOARDWALK	200,000	0.00	0.00	7,682.24	192,317.76	4%
10-620-27 SPECIAL EVENTS	10,000	0.00	0.00	7,553.08	2,446.92	76%
10-620-33 PARK SUPPLIES	7,200	0.00	213.00	1,907.60	5,292.40	26%
RECREATION Totals:	289,874	7,156.36	8,235.82	61,112.72	221,604.92	24%
10-690-02 SALARIES	917,000	0.00	72,419.16	730,926.45	186,073.55	80%
10-690-03 PART-TIME SALARIES	61,572	0.00	2,440.00	9,011.50	52,560.50	15%
10-690-04 OVERTIME	40,000	0.00	3,664.16	41,340.00	(1,340.00)	103%
10-690-05 FICA (7.65%)	78,948	0.00	5,870.28	60,522.37	18,425.63	77%
10-690-06 GROUP INSURANCE	158,550	0.00	12,902.54	113,157.34	45,392.66	71%
10-690-07 ORBIT RETIREMENT (12.23%)	131,205	0.00	10,431.05	108,556.71	22,648.29	83%
10-690-08 401K (3%)	28,710	0.00	2,282.50	23,974.27	4,735.73	84%
10-690-10 EMPLOYEE TRAINING	5,500	0.00	224.12	3,916.24	1,583.76	71%
10-690-16 M & R EQUIPMENT	26,000	1,614.00	914.08	18,866.80	5,519.20	79%
10-690-17 M & R VEHICLES	33,628	11,929.26	0.00	15,212.86	6,485.88	81%
10-690-31 GAS, OIL & TIRES	25,000	1,200.00	1,849.88	16,735.23	7,064.77	72%
10-690-32 OFFICE SUPPLIES	2,000	0.00	144.00	385.70	1,614.30	19%
10-690-33 DEPARTMENTAL SUPPLIES	36,000	5,693.39	987.95	14,420.22	15,886.39	56%
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	0.00	6,000.00	
10-690-36 UNIFORMS	22,500	629.79	1,765.15	20,195.68	1,674.53	93%
10-690-47 PROFESSIONAL SERVICES	4,000	0.00	0.00	2,383.40	1,616.60	60%
10-690-53 DUES & SUBSCRIPTIONS	13,500	721.00	0.00	7,751.09	5,027.91	63%
10-690-57 MISCELLANEOUS	300	0.00	0.00	240.82	59.18	80%
10-690-73 COMUNICATIONS EQUIP	8,600	0.00	0.00	0.00	8,600.00	
10-690-74 CAPITAL OUTLAY	160,000	0.00	0.00	56,570.00	103,430.00	35%
10-690-76 TAXES & TITLES	4,000	0.00	0.00	3,826.19	173.81	96%

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FIRE DEPARTMENT Totals:	1,763,013	21,787.44	115,894.87	1,247,992.87	493,232.69	72%
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	65.20	934.80	7%
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	33.50	966.50	3%
COMMITTEES Totals:	2,000	0.00	0.00	98.70	1,901.30	5%
10-998-04 TRANSFER OUT - CAP IMPROVEMENT FUND	2,000,000	0.00	0.00	2,000,000.00	0.00	100%
Totals:	2,000,000	0.00	0.00	2,000,000.00	0.00	100%
10-999-01 CONTINGENCY	325,625	0.00	0.00	0.00	325,625.00	
CONTINGENCY Totals:	325,625	0.00	0.00	0.00	325,625.00	
Expenses Totals:	10,228,552	341,166.00	437,275.40	6,747,119.37	3,140,266.63	69%
10 GENERAL FUND Revenues Over/(Under) Expenses:			(190,394.69)	1,073,941.92		

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12 CAPITAL IMPROVEMENT FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
12-301-00 AD VALOREM TAX (.07)	1,120,591	0.00	5,246.47	1,160,533.19	39,942.19	104%	
12-301-03 ONSLOW COUNTY FIRE TAX	471,000	0.00	0.00	486,026.48	15,026.48	103%	
12-399-00 APPROPRIATED FUND BALANCE	1,000,000	0.00	0.00	0.00	(1,000,000.00)		
<b>Revenues Totals:</b>	<b>2,591,591</b>	<b>0.00</b>	<b>5,246.47</b>	<b>1,646,559.67</b>	<b>(945,031.33)</b>	<b>64%</b>	
<b>Expenses</b>							
12-750-02 FIRE TRUCK	160,084	0.00	0.00	0.00	160,084.00		
12-750-04 PUBLIC WORKS BUILDING PROJECT	20,000	0.00	0.00	0.00	20,000.00		
12-750-11 FUTURE CAPITAL IMPROVEMENTS	810,112	0.00	0.00	0.00	810,112.00		
12-750-45 TAX COLLECTION FEES	17,000	0.00	0.00	13,364.01	3,635.99	79%	
12-998-02 T/O TO CAP PROJ FIRE STA 2	1,584,395	0.00	0.00	1,584,395.00	0.00	100%	
<b>Expenses Totals:</b>	<b>2,591,591</b>	<b>0.00</b>	<b>0.00</b>	<b>1,597,759.01</b>	<b>993,831.99</b>	<b>62%</b>	
<b>12 CAPITAL IMPROVEMENT FUND</b>	<b>Revenues Over/(Under) Expenses:</b>		<b>5,246.47</b>	<b>48,800.66</b>			

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30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
30-301-00 ACCOMMODATION TAX	1,781,123	0.00	115,723.07	2,172,929.52	391,806.52	122%	
30-301-05 AD VALOREM TAX - Beach	1,600,845	0.00	7,492.65	1,657,395.03	56,550.03	104%	
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	150,000.00	0.00	100%	
30-329-00 INTEREST INCOME	96,214	0.00	0.00	163,123.18	66,909.18	170%	
30-336-00 SEA OATS PROGRAM	25,000	0.00	0.00	0.00	(25,000.00)		
30-345-00 LOCAL OPTION SALES TAX	741,724	0.00	79,302.80	645,380.83	(96,343.17)	87%	
30-350-01 PAID PARKING REVENUE	336,375	0.00	(64,282.24)	246,946.20	(89,428.80)	73%	
30-399-00 APPROP. FUND BALANCE	11,273,697	0.00	0.00	0.00	(11,273,697.00)		
<b>Revenues Totals:</b>	<b>16,004,978</b>	<b>0.00</b>	<b>138,236.28</b>	<b>5,035,774.76</b>	<b>(10,969,203.24)</b>	<b>31%</b>	
<b>Expenses</b>							
30-710-08 LEASE PAYMENTS	50,181	0.00	36,900.00	36,900.00	13,281.00	74%	
30-710-10 BEACH LOBBYIST CONTRACT	63,000	0.00	6,954.00	49,483.69	13,516.31	79%	
30-710-12 BEACH/ACCESS MAINTENANCE	82,451	4,490.10	1,607.00	75,575.35	2,385.55	97%	
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	6,069.27	9,819.68	10,180.32	49%	
30-710-15 M & R DUNE/CROSSWALK	25,000	0.00	0.00	22,760.38	2,239.62	91%	
30-710-45 CONTRACTED SERVICES	699,865	300,236.00	2,000.00	381,629.00	18,000.00	97%	
30-710-59 SEA OATS PROGRAM	50,000	37,000.00	0.00	0.00	13,000.00	74%	
30-711-45 TAX COLLECTION FEES	23,000	0.00	0.00	18,080.72	4,919.28	79%	
<b>Totals:</b>	<b>1,013,497</b>	<b>341,726.10</b>	<b>53,530.27</b>	<b>594,248.82</b>	<b>77,522.08</b>	<b>92%</b>	
30-720-07 NEW RIVER EIS PROJECT	280,000	0.00	0.00	5,500.00	274,500.00	2%	
30-720-08 CONTRACTS, PLANS, SPECS	20,000	0.00	0.00	0.00	20,000.00		
30-720-10 VITEX	227,640	0.00	0.00	0.00	227,640.00		
30-720-50 2022B SOB PAYMENT	1,957,643	0.00	0.00	1,884,802.46	72,840.54	96%	
30-720-57 2022C FEMA SOB FEES	253,245	0.00	17,121.02	253,243.30	1.70	100%	
30-720-60 30 YEAR BEACH PLAN	275,000	0.00	0.00	0.00	275,000.00		
30-720-64 Sandbag Repair Project	200,000	0.00	0.00	0.00	200,000.00		
<b>BEACH REN. / DUNE STAB. Totals:</b>	<b>3,213,528</b>	<b>0.00</b>	<b>17,121.02</b>	<b>2,143,545.76</b>	<b>1,069,982.24</b>	<b>67%</b>	



Budget vs Actual

NORTH TOPSAIL BEACH  
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30-998-02 T/O TO CAP PROJ FUND	8,330,852	0.00	0.00	8,330,852.10	(0.10)	100%
30-998-03 T/O TO FUND 32	2,974,942	0.00	0.00	2,974,942.00	0.00	100%
Totals:	11,305,794	0.00	0.00	11,305,794.10	(0.10)	100%
30-999-01 FUTURE PROJECTS FUND	472,159	0.00	0.00	0.00	472,159.00	
CONTINGENCY Totals:	472,159	0.00	0.00	0.00	472,159.00	
Expenses Totals:	16,004,978	341,726.10	70,651.29	14,043,588.68	1,619,663.22	90%
30 SHORELINE PROTECTION	Revenues Over/(Under) Expenses:		67,584.99	(9,007,813.92)		

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31 CAPITAL PRJ BEACH MAINTENANCE							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
31-330-00 LOAN PROCEEDS	10,857,304	0.00	0.00	10,857,303.66	(0.34)	100%	
31-348-08 FEMA REIMBURSEMENT	17,599,184	0.00	0.00	11,427,633.45	(6,171,550.55)	65%	
31-368-00 NCDEQ GRANT FUNDS	10,500,000	0.00	0.00	10,500,000.00	0.00	100%	
31-370-00 INVESTMENT INCOME	272,386	0.00	0.00	1,262,286.89	989,900.89	463%	
31-399-01 T/I FROM BEACH FUND	9,858,986	0.00	0.00	9,858,986.00	0.00	100%	
31-399-10 T/I FROM GENERAL FUND	2,000,000	0.00	0.00	2,000,000.00	0.00	100%	
<b>Revenues Totals:</b>	<b>51,087,860</b>	<b>0.00</b>	<b>0.00</b>	<b>45,906,210.00</b>	<b>(5,181,650.00)</b>	<b>90%</b>	
<b>Expenses</b>							
31-440-00 2022A DEBT SERVICE	8,765,829	0.00	0.00	8,765,828.60	0.40	100%	
31-440-01 2022C DEBT SERVICE	1,686,801	0.00	0.00	0.00	1,686,801.00		
31-450-01 PHASE 1 - ENGINEERING & CONSTRUCTION PHASE SUPPORT	14,881	0.00	0.00	14,881.00	0.00	100%	
31-450-02 PHASE 5 -TRANCHE 1 CONST MGMT & ADM	398,245	0.00	0.00	417,728.72	(19,483.72)	105%	
31-450-03 PHASE 1 - LABORATORY ANALYSIS	6,020	0.00	0.00	6,020.00	0.00	100%	
31-450-04 PHASE 1 - REGULATORY COORDINATION & CLOSEOUT	11,048	0.00	0.00	11,047.50	0.50	100%	
31-450-05 PHASE 1 - MOBILIZATION & DEMOBILIZATION	180,000	0.00	0.00	180,000.00	0.00	100%	
31-450-06 PHASE 1 - HAUL & PLACEMENT OF BEACH FILL	9,142,736	0.00	0.00	9,142,735.55	0.45	100%	
31-450-07 PHASE 1 - PAYMENT & PERFORMANCE BONDS	45,000	0.00	0.00	45,000.00	0.00	100%	
31-450-08 PHASE 1 - PROFESSIONAL FEES	562,915	0.00	0.00	562,915.14	(0.14)	100%	
31-450-09 PHASE 5 - TRANCHE 2 CONSTRUCTION	10,105,998	0.00	0.00	10,105,997.60	0.40	100%	
31-450-10 PHASE 5 - TRANCHE 2	747,722	0.00	3,145.00	770,274.16	(22,552.16)	103%	

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31 CAPITAL PRJ BEACH MAINTENANCE							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
ENGINEERING							
31-450-11 PHASE 5 - TRANCHE 2 CONTINGENCY	2,920,665	0.00	0.00	595.00	2,920,070.00	0%	
Totals:	34,587,860	0.00	3,145.00	30,023,023.27	4,564,836.73	87%	
31-460-00 PHASE 4 - PROJECT TRANCHE 3 NCDEQ FUNDED	0	0.00	0.00	1,690.00	(1,690.00)		
31-460-01 PHASE 4 - TOWN ADMINISTRATION	50,000	0.00	0.00	0.00	50,000.00		
31-460-02 PHASE 4 - ATM CONSTRUCTION ADMIN, PERMITTING SUPPO	60,000	0.00	7,046.50	8,566.50	51,433.50	14%	
31-460-04 PHASE 4 - CMM TERMINATION	480,000	0.00	0.00	480,000.00	0.00	100%	
31-460-05 PHASE 4 - TI COASTAL DESIGN, SURVEY, ENG, TESTING	437,220	196,740.00	66,280.00	229,480.00	11,000.00	97%	
31-460-06 PHASE 4 - REACH MOBILIZATION & DEMOBILIZATION (STW)	62,000	32,550.00	0.00	29,450.00	0.00	100%	
31-460-07 PHASE 4 - REACH HAUL & PLACEMNT BEACH FILL (STW)	7,600,000	1,617,905.10	1,878,716.20	5,982,094.90	0.00	100%	
31-460-08 PHASE 4 - PAYMENT AND PERFORMANCE BONDS REACH	50,656	2,532.80	15,279.80	48,123.20	0.00	100%	
31-460-09 PHASE 4 - FALL 2025 MOBILIZATION (STW)	65,000	0.00	0.00	0.00	65,000.00		
31-460-10 PHASE 4 - FALL 2025 NOURISHMENT (STW)	760,000	760,000.00	0.00	0.00	0.00	100%	
31-460-11 PHASE 4 - FALL 2025 ENF AND SURVEYING PERMITTING	150,000	0.00	0.00	0.00	150,000.00		
31-460-12 PHASE 4 - CONTINGENCY	6,785,124	0.00	0.00	0.00	6,785,124.00		
PHASE 4 NCDEQ GRANT Totals:	16,500,000	2,609,727.90	1,967,322.50	6,779,404.60	7,110,867.50	57%	
Expenses Totals:	51,087,860	2,609,727.90	1,970,467.50	36,802,427.87	11,675,704.23	77%	
31 CAPITAL PRJ BEACH MAINTENANCE Revenues Over/(Under) Expenses:			(1,970,467.50)	9,103,782.13			

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32 GRANT PRJ FEMA-4837 PTC8							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
32-348-24 FEMA-4837-NC PTC 8	2,231,206	0.00	0.00	0.00	(2,231,206.00)		
32-350-00 STATE MATCH	743,736	0.00	0.00	0.00	(743,736.00)		
32-399-01 T/I FUND 30 SHORELINE PROTECTION	2,974,942	0.00	0.00	2,974,942.00	0.00	100%	
<b>Revenues Totals:</b>	<b>5,949,884</b>	<b>0.00</b>	<b>0.00</b>	<b>2,974,942.00</b>	<b>(2,974,942.00)</b>	<b>50%</b>	
<b>Expenses</b>							
32-470-02 PUBLIC CROSSOVER DAMAGE	24,701	24,700.50	0.00	0.00	0.50	100%	
32-470-30 LOSS DETERMIN & COST ANALYSIS RPT	59,810	0.00	0.00	45,176.75	14,633.25	76%	
32-470-31 UPLAND BORROW SITE INVEST & ANALYSIS	3,000	0.00	0.00	0.00	3,000.00		
32-470-32 PRE-CONSTRUCTION MEETING/COORD	4,800	0.00	184.03	184.03	4,615.97	4%	
32-470-33 PROJECT PERMITTING	12,500	0.00	3,040.00	3,040.00	9,460.00	24%	
32-470-34 FINAL PROJECT DESIGN	15,000	0.00	0.00	0.00	15,000.00		
32-470-35 PROJECT PLANS & SPEC, BIDDING	15,900	0.00	167.90	167.90	15,732.10	1%	
32-470-36 PE-CONSTRUCTION MONITORING	24,500	0.00	0.00	0.00	24,500.00		
32-470-37 EQUIP MOBILIZATION/DEMobilization	50,000	50,000.00	0.00	0.00	0.00	100%	
32-470-38 BEACH FILL PLACEMENT	2,867,000	2,867,000.00	0.00	0.00	0.00	100%	
32-470-39 PERFORMANCE & PAYMENT BONDS	20,000	20,000.00	0.00	0.00	0.00	100%	
32-470-40 CONSTRUCTION ADMINISTRATION	123,500	0.00	21,808.00	21,808.00	101,692.00	18%	
32-470-41 POST CONST MONITORING	19,500	0.00	0.00	0.00	19,500.00		
32-470-42 STATE & FEDERAL REG COORD & CLOSEOUT	7,500	0.00	0.00	0.00	7,500.00		

Budget vs Actual

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32 GRANT PRJ FEMA-4837 PTC8							
Description		Budget	Encumbrance	MTD	YTD	Variance	Percent
32-470-99 CONTINGENCY		2,702,173	0.00	0.00	0.00	2,702,173.00	
FEMA-4837 PTC8 Totals:		5,949,884	2,961,700.50	25,199.93	70,376.68	2,917,806.82	51%
Expenses Totals:		5,949,884	2,961,700.50	25,199.93	70,376.68	2,917,806.82	51%
32 GRANT PRJ FEMA-4837 PTC8 Revenues Over/(Under) Expenses:				(25,199.93)	2,904,565.32		

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50 CAPITAL PRJ FIRE STATION 2							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
50-330-00 LOAN PROCEEDS	5,600,000	0.00	0.00	5,600,000.00	0.00	100%	
50-339-01 T/I FROM CIF	1,584,395	0.00	0.00	1,584,395.00	0.00	100%	
Revenues Totals:	7,184,395	0.00	0.00	7,184,395.00	0.00	100%	
<b>Expenses</b>							
50-440-00 DEBT SERVICE	373,334	0.00	0.00	373,333.40	0.60	100%	
50-440-70 DEBT SERVICE INTEREST	211,061	0.00	0.00	211,060.89	0.11	100%	
50-450-02 CONSTRUCTION COSTS	6,140,612	0.00	0.00	1,912,069.88	4,228,542.12	31%	
50-450-05 ENVIRONMENTAL TESTING (ECS)	49,823	0.00	9,319.88	34,723.76	15,099.24	70%	
50-450-07 CONSTRUCTION ADMINISTRATION (BM)	320,463	0.00	279,055.75	311,638.39	8,824.61	97%	
50-450-11 CONTINGENCY	87,052	0.00	0.00	0.00	87,052.00		
50-450-13 UTILITIES	2,050	0.00	0.00	2,049.26	0.74	100%	
Totals:	7,184,395	0.00	288,375.63	2,844,875.58	4,339,519.42	40%	
Expenses Totals:	7,184,395	0.00	288,375.63	2,844,875.58	4,339,519.42	40%	
50 CAPITAL PRJ FIRE STATION 2	Revenues Over/(Under) Expenses:		(288,375.63)	4,339,519.42			

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60 GRANT PRJ STORMWATER NCEM DRMG2304							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
60-368-01 NCEM DRMG2304 GRANT	1,261,607	0.00	0.00	0.00	(1,261,607.00)		
Revenues Totals:	1,261,607	0.00	0.00	0.00	(1,261,607.00)		
Expenses							
60-610-01 ISLAND DR (HW 210) AT SOUTH FIRE STATION	704,211	0.00	0.00	0.00	704,211.00		
60-610-02 NEW RIVER INLET RD (SR 1568) RPTP	354,396	0.00	0.00	0.00	354,396.00		
60-610-03 PROJECT MANAGEMENT	13,565	0.00	3,207.50	6,782.50	6,782.50	50%	
60-610-04 FIELD SURVEY	26,490	0.00	18,115.00	24,950.00	1,540.00	94%	
60-610-05 CONSTRUCTION PLANS	89,650	0.00	19,823.00	21,318.00	68,332.00	24%	
60-610-06 PERMITS	45,600	0.00	9,840.00	9,840.00	35,760.00	22%	
60-610-07 PROJECT MEETINGS	11,265	0.00	0.00	0.00	11,265.00		
60-610-08 BID PHASE SERVICES	14,850	0.00	0.00	0.00	14,850.00		
60-610-09 REIMBURSABLES	1,580	0.00	817.57	817.57	762.43	52%	
STORMWATER PRJ NCEM DRMG2304 Totals:	1,261,607	0.00	51,803.07	63,708.07	1,197,898.93	5%	
Expenses Totals:	1,261,607	0.00	51,803.07	63,708.07	1,197,898.93	5%	
60 GRANT PRJ STORMWATER NCEM DRMG2304	Revenues Over/(Under) Expenses:		(51,803.07)	(63,708.07)			

## Check Listing

Date From: 3/27/2025 Date To: 4/28/2025  
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

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Check Number	Bank	Vendor	Date	Amount
48460	2	BFPE INTERNATIONAL	03/27/2025	\$346.32
48461	2	CAPE FEAR COMMUNITY COLLEGE	03/27/2025	\$175.00
48462	2	CHAD SIMPSON SR	03/27/2025	\$830.00
48463	2	CIVICPLUS LLC	03/27/2025	\$2,400.00
48464	2	CW IT SUPPORT, INC	03/27/2025	\$1,117.40
48465	2	DEBBIE J OWENS	03/27/2025	\$911.53
48466	2	DODSON BROTHERS EXTERMINATING CO INC	03/27/2025	\$135.00
48467	2	GALLS PARENT HOLDINGS, LLC	03/27/2025	\$14.32
48468	2	GUY C. LEE BUILDING MATERIALS	03/27/2025	\$114.63
48469	2	MGT IMPACT SOLUTIONS LLC	03/27/2025	\$6,450.00
48470	2	NANCY AVERY	03/27/2025	\$1,500.00
48471	2	NOOKS & CRANNIES CLEANING, LLC	03/27/2025	\$250.00
48472	2	SHERRILL A STRICKLAND JR.	03/27/2025	\$589.00
48473	2	UNITED RENTALS (NORTH AMERICA), INC	03/27/2025	\$1,888.64
48474	2	VERIZON COMMUNICATIONS INC	03/27/2025	\$114.03
48475	2	WB BRAWLEY COMPANY	03/27/2025	\$104,104.56
48476	2	AMERICAN LEGAL PUBLISHING CORPORATION	04/03/2025	\$379.29
48477	2	BADGER TREE SERVICE	04/03/2025	\$500.00
48478	2	DEBBIE J OWENS	04/03/2025	\$990.64
48479	2	FINNERTY ENTERPRISES INC	04/03/2025	\$49.98
48480	2	G & L CAPITAL HOLDINGS	04/03/2025	\$8,300.00
48481	2	GALLS PARENT HOLDINGS, LLC	04/03/2025	\$282.20
48482	2	GEOSYNTEC CONSULTANS, INC.	04/03/2025	\$35,223.53
48483	2	JODY L THOMPSON	04/03/2025	\$1,623.80
48484	2	MGT IMPACT SOLUTIONS LLC	04/03/2025	\$18,300.00
48485	2	NC LICENSING BOARD - GEN. CONTR	04/03/2025	\$108.00
48486	2	O'REILLY AUTOMOTIVE STORES, INC	04/03/2025	\$889.11
48487	2	ONSLOW WATER & SEWER AUTHORITY	04/03/2025	\$2.00
48488	2	PAXTON MEDIA GROUP	04/03/2025	\$82.80
48489	2	RAJDC CAPITAL, LLC	04/03/2025	\$10,300.00
48490	2	RLI INSURANCE COMPANY	04/03/2025	\$3,500.00
48491	2	SHERRILL A STRICKLAND JR.	04/03/2025	\$667.88



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Date From: 3/27/2025 Date To: 4/28/2025  
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

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Check Number	Bank	Vendor	Date	Amount
48492	2	SUMRELL SUGG, P.A.	04/03/2025	\$3,848.64
48493	2	TOPSAIL BEACH LLC	04/03/2025	\$18,300.00
48494	2	WENDY CONANT	04/03/2025	\$35.84
48495	2	COUNTY OF ONSLOW	04/10/2025	\$3,561.93
48496	2	DEBBIE J OWENS	04/10/2025	\$972.40
48497	2	EERO KANTOLE	04/10/2025	\$500.00
48498	2	ENGINEERING CONSULTING SERVICES, LTD	04/10/2025	\$9,319.88
48499	2	KELLY OFFICE MACHINES, INC	04/10/2025	\$702.05
48500	2	NC BEACH INLET & WATERWAY ASSOC INC	04/10/2025	\$1,600.00
48501	2	NC INTERLOCAL RISK MGMT AGENCY	04/10/2025	\$540.48
48502	2	NOOKS & CRANNIES CLEANING, LLC	04/10/2025	\$500.00
48503	2	SHEPARDS WRECKER & GARAGE, INC	04/10/2025	\$122.35
48504	2	SHERRILL A STRICKLAND JR.	04/10/2025	\$646.00
48505	2	SIMPLE COMMUNICATION	04/10/2025	\$463.32
48506	2	TOWN OF SURF CITY	04/10/2025	\$6,954.00
48507	2	ULINE	04/10/2025	\$2,582.50
48508	2	WK DICKSON & CO., LLC	04/10/2025	\$24,048.71
48509	2	WRANGLER HOLDCO CORP.	04/10/2025	\$33,774.10
48510	2	ALINE ACCOUNTING PARTNERS	04/17/2025	\$49,480.00
48511	2	BLOSSMAN GAS OF NORTH CAROLINA, INC	04/17/2025	\$402.92
48512	2	CHAD SIMPSON	04/17/2025	\$100.00
48513	2	DEBBIE J OWENS	04/17/2025	\$990.64
48514	2	FIRST-CITIZENS BANK & TRUST COMPANY	04/17/2025	\$144.00
48515	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	04/17/2025	\$2,950.70
48516	2	KELLY OFFICE MACHINES, INC	04/17/2025	\$648.87
48517	2	NOOKS & CRANNIES CLEANING, LLC	04/17/2025	\$250.00
48518	2	ONSLOW WATER & SEWER AUTHORITY	04/17/2025	\$469.17
48519	2	PAXTON MEDIA GROUP	04/17/2025	\$85.10
48520	2	PRO PLAYGROUNDS	04/17/2025	\$7,999.00
48521	2	RALPH BUITRON	04/17/2025	\$100.00
48522	2	S.T. WOOTEN CORPORATION	04/17/2025	\$1,893,996.00
48523	2	SHEPARDS WRECKER & GARAGE, INC	04/17/2025	\$548.00

## Check Listing

Date From: 3/27/2025 Date To: 4/28/2025  
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH  
04/29/2025 05:00 PM

Page: 3 of 3

Check Number	Bank	Vendor	Date	Amount
48524	2	SHERRILL A STRICKLAND JR.	04/17/2025	<u>\$646.00</u>
48525	2	STEVEN R KLEM	04/17/2025	<u>\$1,107.82</u>
48526	2	TONI HAIGHT	04/17/2025	<u>\$704.06</u>
48527	2	ULINE	04/17/2025	<u>\$400.33</u>
48528	2	WK DICKSON & CO., LLC	04/17/2025	<u>\$27,754.36</u>
48529	2	AMERICAN LEGAL PUBLISHING CORPORATION	04/24/2025	<u>\$650.00</u>
48530	2	MUNICIPAL EMERGENCY SERVICES, INC	04/24/2025	<u>\$956.69</u>
48531	2	NOOKS & CRANNIES CLEANING, LLC	04/24/2025	<u>\$250.00</u>
48532	2	TI COASTAL SERVICES, INC.	04/24/2025	<u>\$68,280.00</u>
48533	2	TONI HAIGHT	04/24/2025	<u>\$59.88</u>
74	Checks Totaling -			<b>\$2,369,583.42</b>

### Totals By Fund

	Checks	Voids	Total
10	\$182,953.34		\$182,953.34
30	\$49,061.00		\$49,061.00
31	\$1,970,467.50		\$1,970,467.50
32	\$25,199.93		\$25,199.93
50	\$90,098.58		\$90,098.58
60	\$51,803.07		\$51,803.07
Totals:	\$2,369,583.42		\$2,369,583.42

# Cash Balance Report

Period Ending 4/28/2025

NORTH TOPSAIL BEACH

4/29/2025 4:56 PM

Page 1/2

Bank 1	CHECKING FCB Acct#- 0852	
	Account	Balance
	10-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	-\$699.22
	12-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	15-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	30-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	31-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	50-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00

Bank 1 Total: -\$699.22

Bank 2	MONEY MARKET FCB Acct#- 0860	
	Account	Balance
	10-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$54,138.94
	12-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$774,415.49
	15-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00
	30-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$494,455.29
	31-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$1,646,233.26
	32-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$623.32
	50-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$205,153.45
	60-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$63,708.07

Bank 2 Total: \$2,701,004.78

Bank 3	NC CAPITAL MANAGEMENT TRUST Acct#-	
	Account	Balance
	10-101-04 NC CASH MGMT TRUST	\$12,835,535.76
	12-101-04 NC CASH MGMT TRUST	\$2,617,485.70
	15-101-04 NC CASH MGMT TRUST	\$0.00
	30-101-04 NC CASH MGMT TRUST	\$3,341,883.79
	31-101-04 NC CASH MGMT TRUST	\$7,159,508.50
	32-101-04 NC CASH MGMT TRUST	\$2,903,942.00
	50-101-04 NC CASH MGMT TRUST	\$4,544,672.87

Bank 3 Total: \$33,403,028.62

Bank 4	BB&T SAVINGS ACCOUNT Acct#-	
	Account	Balance

10-101-06 BB & T SAVINGS ACCT \$0.00

# Cash Balance Report

Period Ending 4/28/2025

NORTH TOPSAIL BEACH

4/29/2025 4:56 PM

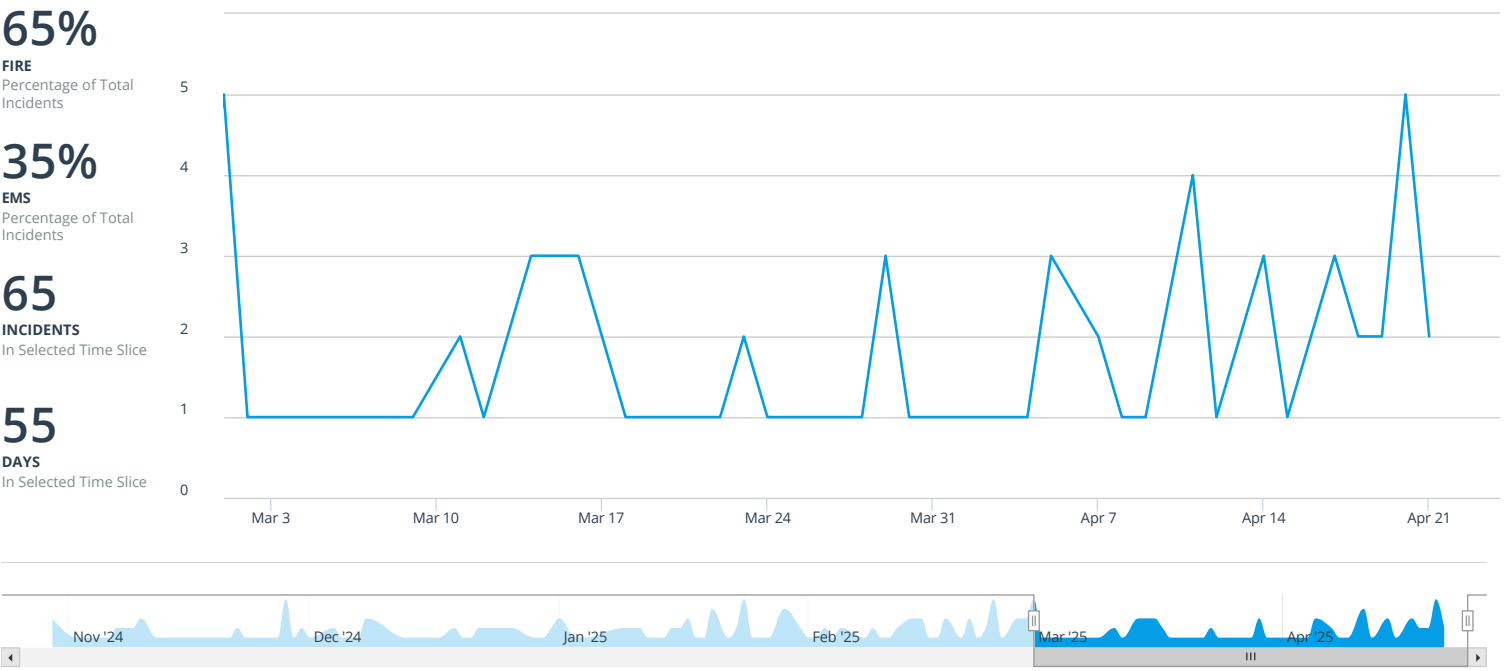
Page 2/2

30-101-06 BB & T SAVINGS ACCT		\$0.00
Bank 4 Total:		\$0.00
Bank 5	POLICE DOJ ACCOUNT Acct#-	
	Account	Balance
10-101-07 POLICE - DOJ Account		\$1,200.15
Bank 5 Total:		\$1,200.15
Bank 6	POLICE STATE ACCOUNT Acct#-	
	Account	Balance
10-101-08 POLICE - STATE Account		\$332.29
Bank 6 Total:		\$332.29
Bank 7	POLICE FEDERAL TREASURY ACCT. Acct#-	
	Account	Balance
10-101-09 POLICE - FED TREASURY Acct.		\$62.31
Bank 7 Total:		\$62.31

Total Cash Balance:	\$36,104,928.93
---------------------	-----------------

Current and Previous Month ▾

Mar 1, 2025 - Apr 24, 2025 ▾



Nov '24

Dec '24

Jan '25

Feb '25

Mar '25

Apr '25

Counts

% Rows

% Columns

% All

Week Ending	3/2/25	3/9/25	3/16/25	3/23/25	3/30/25	4/6/25	4/13/25	4/20/25	4/27/25	5/4/25	5/11/25	5/18/25	5/25/25	Total
North End Station 1	3		5	4	2	3	4	9	2					32
South End Station 2	3	3	4	4	5	2	5	7						33
Total	6	3	9	8	7	5	9	16	2					65

## Permits Issued List

From Date: 03/21/2025

To Date: 04/21/2025

Permit Type	Sub Type	Permit#	Address	Issue Date	Permit Fee
Addition Permit	Single Family	AP25-000004	9 HUNTER HEATH DR	04/04/2025	275.00
<b>Addition Permit Total</b>	<b>Single Family Total</b>			1	275.00
<b>Addition Permit Total</b>				1	275.00
Beach Access Permit	Beach Access Permit	BAA24-000031	1519 NEW RIVER INLET RD	04/14/2025	500.00
Beach Access Permit	Beach Access Permit	BAA25-000009	3060 ISLAND DR	04/15/2025	0.00
Beach Access Permit	Beach Access Permit	BAA25-000005	2000 NEW RIVER INLET RD	03/25/2025	200.00
Beach Access Permit	Beach Access Permit	BAA25-000006	3064 ISLAND DR	03/26/2025	200.00
<b>Beach Access Permit Total</b>	<b>Beach Access Permit Total</b>			4	900.00
<b>Beach Access Permit Total</b>				4	900.00
Dock/Bulkhead/Retaining Wall Permit	Dock	DBR25-000005	7719 8TH AVE	04/14/2025	200.00
Dock/Bulkhead/Retaining Wall Permit	Dock	DBR25-000001	39 SAILVIEW DR	04/01/2025	350.00
<b>Dock/Bulkhead/Retaining Wall Permit Total</b>	<b>Dock Total</b>			2	550.00
<b>Dock/Bulkhead/Retaining Wall Permit Total</b>				2	550.00
Driveway Permit	Driveway Permit	DVW25-000012	1519 NEW RIVER INLET RD	04/14/2025	0.00
Driveway Permit	Driveway Permit	DVW25-000006	23 PORPOISE PL	04/08/2025	0.00
<b>Driveway Permit Total</b>	<b>Driveway Permit Total</b>			2	0.00
<b>Driveway Permit Total</b>				2	0.00
Electrical Permit	Commercial	E25-000058	790 NEW RIVER INLET RD	04/11/2025	75.00
Electrical Permit	Commercial	E25-000053	790 NEW RIVER INLET RD	04/04/2025	75.00
Electrical Permit	Commercial	E25-000047	435 HAMPTON COLONY CIR	03/24/2025	75.00
Section VIII, ItemB.					186

<b>Electrical Permit Total</b>	<b>Commercial Total</b>			3	225.00
Electrical Permit	Residential	E25-000059	4414 ISLAND DR	04/17/2025	75.00
Electrical Permit	Residential	E25-000065	1768 NEW RIVER INLET RD Unit 5	04/16/2025	75.00
Electrical Permit	Residential	E25-000060	616 HAMPTON COLONY CIR	04/11/2025	75.00
Electrical Permit	Residential	E25-000061	8203 5TH AVE	04/11/2025	75.00
Electrical Permit	Residential	E25-000006	39 SAILVIEW DR	03/21/2025	0.00
Electrical Permit	Residential	E25-000054	265 TOPSAIL RD	04/01/2025	75.00
Electrical Permit	Residential	E25-000051	4021 ISLAND DR 126-O Dock	04/01/2025	75.00
Electrical Permit	Residential	E25-000034	2236 ISLAND DR	03/27/2025	0.00
Electrical Permit	Residential	E25-000033	9 HUNTER HEATH DR	04/04/2025	0.00
Electrical Permit	Residential	E25-000028	23 PORPOISE PL	04/08/2025	0.00
<b>Electrical Permit Total</b>	<b>Residential Total</b>			10	450.00
<b>Electrical Permit Total</b>				13	675.00
Fence Permit	Residential	FNC25-000007	2660 ISLAND DR	04/15/2025	50.00
<b>Fence Permit Total</b>	<b>Residential Total</b>			1	50.00
<b>Fence Permit Total</b>				1	50.00
Insulation Permit	Residential	I25-000006	23 PORPOISE PL	04/08/2025	0.00
<b>Insulation Permit Total</b>	<b>Residential Total</b>			1	0.00
<b>Insulation Permit Total</b>				1	0.00
Mechanical Permit	Residential	M25-000043	208 OCEANO VISTA DR	04/16/2025	75.00
Mechanical Permit	Residential	M24-000036	682 NEW RIVER INLET RD	04/17/2025	0.00
Mechanical Permit	Residential	M25-000039	327 GOLDSBORO LN	04/14/2025	75.00
Mechanical Permit	Residential	M25-000015	23 PORPOISE PL	04/08/2025	0.00
Mechanical Permit	Residential	M25-000033	102 BAY CT	03/25/2025	75.00
Mechanical Permit	Residential	M25-000038	3966 ISLAND DR	04/10/2025	75.00
Mechanical Permit	Residential	M25-000034	122 SEASIDE LN	03/28/2025	75.00
Mechanical Permit	Residential	M25-000035	1866 NEW RIVER INLET RD 3105C	03/31/2025	75.00
Mechanical Permit	Residential	M25-000036	1779-2 NEW RIVER INLET RD	04/02/2025	75.00
Mechanical Permit	Residential	M24-000145	3120 TOPSAIL AVE	03/24/2025	0.00
Mechanical Permit	Residential	M24-000028	512 TRADE WINDS DR	03/25/2025	0.00
<b>Mechanical Permit Total</b>	<b>Residential Total</b>			11	525.00
<b>Mechanical Permit Total</b>				11	525.00
Mobile Food Truck/Pushcart	Mobile Food Truck	MFV25-000008	2181 NEW RIVER INLET RD	04/10/2025	500.00
Section VIII, ItemB.					187

<b>Mobile Food Truck/Pushcart Total</b>	<b>Mobile Food Truck Total</b>			1	500.00
Mobile Food Truck/Pushcart	Push Cart	MFV25-000006	BEACH STRAND	04/08/2025	75.00
Mobile Food Truck/Pushcart	Push Cart	MFV25-000005	Beach Strand	03/25/2025	75.00
Mobile Food Truck/Pushcart	Push Cart	MFV25-000004	Beach Strand	04/14/2025	75.00
<b>Mobile Food Truck/Pushcart Total</b>	<b>Push Cart Total</b>			3	225.00
<b>Mobile Food Truck/Pushcart Total</b>				4	725.00
New Construction Permit	Single Family	C25-000003	23 PORPOISE PL	04/08/2025	2,084.29
<b>New Construction Permit Total</b>	<b>Single Family Total</b>			1	2,084.29
<b>New Construction Permit Total</b>				1	2,084.29
Plumbing Permit	Residential	P25-000007	23 PORPOISE PL	04/08/2025	0.00
Plumbing Permit	Residential	P25-000012	2387 NEW RIVER INLET RD	04/01/2025	75.00
<b>Plumbing Permit Total</b>	<b>Residential Total</b>			2	75.00
<b>Plumbing Permit Total</b>				2	75.00
Renovation Permit	Multi-Unit	B25-000005	2240 NEW RIVER INLET RD	04/14/2025	75.00
<b>Renovation Permit Total</b>	<b>Multi-Unit Total</b>			1	75.00
<b>Renovation Permit Total</b>				1	75.00
Simple Build Permit	Single Family	SB25-000023	3060 ISLAND DR	04/15/2025	210.00
Simple Build Permit	Single Family	SB25-000014	47 BERMUDA LANDING PL	04/14/2025	210.00
Simple Build Permit	Single Family	SB25-000017	3196 ISLAND DR	04/15/2025	210.00
Simple Build Permit	Single Family	SB25-000010	173 SEA GULL LN	04/01/2025	210.00
Simple Build Permit	Single Family	SB25-000015	100 OCEAN CLUB CT	03/24/2025	85.00
<b>Simple Build Permit Total</b>	<b>Single Family Total</b>			5	925.00
<b>Simple Build Permit Total</b>				5	925.00
Swimming Pool Permit	Residential	SP25-000007	2236 ISLAND DR	03/27/2025	380.00
<b>Swimming Pool Permit Total</b>	<b>Residential Total</b>			1	380.00
<b>Swimming Pool Permit Total</b>				1	380.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000043	3196 ISLAND DR	04/15/2025	0.00



Zoning and Floodplain Development Permit	Residential	ZFP25-000034	7719 8TH AVE	04/14/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000048	3060 ISLAND DR	04/15/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000041	47 BERMUDA LANDING PL	04/14/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000030	2236 ISLAND DR	03/27/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000029	173 SEA GULL LN	04/01/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000017	23 PORPOISE PL	04/08/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000023	1298 NEW RIVER INLET RD	04/04/2025	50.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000014	9 HUNTER HEATH DR	04/04/2025	0.00
<b>Zoning and Floodplain Development Permit Total</b>	<b>Residential Total</b>			9	50.00
<b>Zoning and Floodplain Development Permit Total</b>				9	50.00
<b>All Permits Total</b>				58	7,289.29

## P+Z Permits Issued List



From: 03/25/2025

To: 04/25/2025

Permit#	Issue Date	Address	Property#	Legal Description	Property Owner	Contractor	Building Final	CO Issued	Cost	Receipt#	Estimated Value	Recovery Fund	Technology Fee
MFV25-000005	03/25/2025	Beach Strand			Brenden & Sandra C Smith				75.00	112	0.00	0.00	0.00
MFV25-000006	04/08/2025	BEACH STRAND			Tomas Edward				75.00	134	0.00	0.00	0.00
MFV25-000008	04/10/2025	2181 NEW RIVER INLET RD	778C-169	L23 WM&KATIE SMITH DIV	CARRIGAN FAMILY FOUNDATION LTD				500.00	141	0.00	0.00	0.00
MFV25-000004	04/14/2025	Beach Strand			Danny & April Woodruff				75.00	110	0.00	0.00	0.00
ZFP25-000030	03/27/2025	2236 ISLAND DR	804-44.13	L1 ANTHONY & PATRICIA IZZO	IZZO ANTHONY & PATRICIA	A 'N' A Builders, Inc. - Michael M. Afify & Anita T. Afify			125.00		65000.00	0.00	0.00
ZFP25-000029	04/01/2025	173 SEA GULL LN	778C-92	L9A S3 BE NORTH TOPSAIL SHORES	MATTHEWS GUNNER EIRIKUR	self -			125.00		15000.00	0.00	0.00
ZFP25-000023	04/04/2025	1298 NEW RIVER INLET RD	779C-13	L1A OCEAN SIDE SEA RANCHES	PATEL VINAY & PAUL	Persis-Nova Construction, Inc. - Frank F Arooji			50.00	138	4000.00	0.00	0.00
ZFP25-000014	04/04/2025	9 HUNTER HEATH DR	763A-9	L9 ASHE ISLAND FARM	AFIFY MOHAMAD E & ANITA T	AFIFY MOHAMAD E & ANITA T			125.00		8000.00	0.00	0.00
ZFP25-000017	04/08/2025	23 PORPOISE PL	778D-92	L24 DOLPHIN SHORES	CAO SON THANH & HANH NGOC THI THACH	Clover Group Inc, - Bernard Miller			125.00		607500.00	0.00	0.00
ZFP25-000034	04/14/2025	7719 8TH AVE	811-94	L5 S8 SEAHAVEN BEACH	RIEHL DANIEL JR & MICHELLE	Intracoastal Installs LLC - Tommy Schlecht c/o Mark Lipe			125.00		68000.00	0.00	0.00
ZFP25-000041	04/14/2025	47 BERMUDA LANDING PL	812-184	L3 47 BERMUDA LANDING	MELSOPP DENNIS F & ELSIE	Deck and Patio Tune Up, Inc. - Mark A Pacheco c/o Jeff Hamilton			125.00		12036.00	0.00	0.00
ZFP25-000043	04/15/2025	3196 ISLAND DR	810-17	ISLAND DR	HOLT JEFFREY A & HEATHER	M & J Construction - Michael Farmer			125.00		37500.00	0.00	0.00
ZFP25-000048	04/15/2025	3060 ISLAND DR	809-23	L1 S1 B2 OLD SETTLERS BEACH	BEAUCHEMIN NANCY N	Coastal Custom Construction LLC - Dustin F May			125.00		207900.00	0.00	0.00
ZFP25-000026	04/24/2025	1388 NEW RIVER INLET RD	779C-64	L43 S1 OCEANBAY VILLAGE	OJA MAUREEN G	Cursio Coastal Construction LLC - Nathan P Cursio			125.00		650000.00	0.00	0.00
DVW25-000006	04/08/2025	23 PORPOISE PL	778D-92	L24 DOLPHIN SHORES	CAO SON THANH & HANH NGOC THI THACH	Clover Group Inc, - Bernard Miller			50.00		5000.00	0.00	0.00
DVW25-000012	04/14/2025	1519 NEW RIVER INLET RD	779B-75	L1 SEA DRAGONS	PRESTIGE BUILDING GROUP LLC	Prestige Building Group LLC - Michael Sr J Howington			50.00		500.00	0.00	0.00
DVW25-000008	04/24/2025	1388 NEW RIVER INLET RD	779C-64	L43 S1 OCEANBAY VILLAGE	OJA MAUREEN G	Cursio Coastal Construction LLC - Nathan P Cursio			50.00		6000.00	0.00	0.00
FNC25-000007	04/15/2025	2660 ISLAND DR	806-22	L12 B13 OCEAN CITY	KEVIN J & SUSAN E ROCHE	Hampstead fence - Jesse			50.00	153	8360.00	0.00	0.00

# Town of North Topsail Beach

Service



Integrity

## Police Department

Chief William K. Younginer

### Department Report for March 1, 2025 – March 31, 2025

Arrests	
Consume Alcohol < 21 Yrs of Age	1
Discharge Firearm in Town Limits	1
Felony Flee to Elude	1
Simple Assault	1
Traffic	8
Warrant	3

Citations	
Warning Citations	40
State Citations	8

Summary	
Total Calls for Service	112
Total Citations Issued	48
Total Reports	151
Total Security Checks	2179

Calls For Service	
Accidents	2
Alarm Calls	8
Assaults	2
B&E	2
Cit / Mot / Ped Assists	12
Disturbances	7
Domestic Disturbances	6
911 Hang Up	1
Harassment	1
Injury to Personal Property	1
Misc. Calls	18
Mutual Affray	1
Open Door	4
Suspicious Activity	9
Theft from Motor Vehicle	1
Trespassing	1

Assist Other Agencies	
E. M. S.	4
N.T.B. F.D.	3
O.C.S.	16



ARCHITECTURE  
ENGINEERING

PLANNING OUR  
CLIENTS' SUCCESS

BECKER MORGAN GROUP, INC.

3333 JAECKLE DRIVE, SUITE 120  
WILMINGTON, NORTH CAROLINA 28403  
910.341.7600

615 SOUTH COLLEGE STREET, SUITE 9-112  
CHARLOTTE, NORTH CAROLINA 28202  
980.270.9100

314 EAST MAIN STREET  
CLAYTON, NORTH CAROLINA 27520  
919.243.1332

PORT EXCHANGE  
312 WEST MAIN STREET, SUITE 300  
SALISBURY, MARYLAND 21801  
410.546.9100

309 SOUTH GOVERNORS AVENUE  
DOVER, DELAWARE 19904  
302.734.7950

THE TOWER AT STAR CAMPUS  
100 DISCOVERY BOULEVARD, SUITE 102  
NEWARK, DELAWARE 19713  
302.369.3700

April 25, 2024

Alice Derian, Town Manager  
Town of North Topsail Beach  
2008 Loggerhead Court  
North Topsail Beach, North Carolina 28460

Re: Proposed Change Order No. 19A  
**NORTH TOPSAIL BEACH FIRE STATION NO. 2**  
North Topsail Beach, North Carolina  
2021025.02

Dear Alice:

Becker Morgan Group, Inc. has reviewed the Proposed Change Order (PCO) No. 19A (Metal Framing Resubmittal), and to the best of my knowledge the cost and time allotment (if applicable) appear to be fair and equitable, and we recommend acceptance by the Owner, Town of North Topsail Beach.

Summary:

Total Cost..... \$1,292.45  
Time Extension..... None

See attached itemized documentation submitted by the General Contractor.

Respectfully Submitted,

BECKER MORGAN GROUP, INC.

Brice M. Reid, AIA  
Project Manager

Enc.: PCO No. 19A (Metal Framming Resubmittal)

cc: Chief Chad Soward, w/enclosure

202102502\_Derian\_PCO19A.docx



# AIA® Document G701® – 2017

## Change Order

**PROJECT:** *(Name and address)*  
North Topsail Beach Fire Station #2  
3304 Gray Street  
North Topsail Beach, North Carolina  
28460

**CONTRACT INFORMATION:**  
Contract For: General Construction  
Date: March 5, 2024

**CHANGE ORDER INFORMATION:**  
Change Order Number: 04  
Date: April 24, 2025

**OWNER:** *(Name and address)*  
Town of North Topsail Beach  
2008 Loggerhead Court  
North Topsail Beach, North Carolina  
28460

**ARCHITECT:** *(Name and address)*  
Becker Morgan Group, Inc.  
3333 Jaeckle Drive, Suite 120  
Wilmington, North Carolina 28403

**CONTRACTOR:** *(Name and address)*  
WB Brawley Company  
3314 Jaeckle Drive, Suite 120  
Wilmington, North Carolina 28403

### THE CONTRACT IS CHANGED AS FOLLOWS:

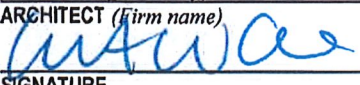
*(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)*

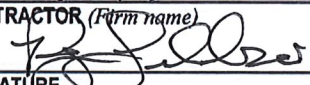
PCO 19A: Metal Framing Resubmittal

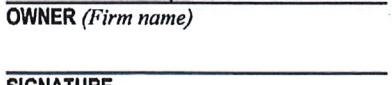
The original Contract Sum was	\$	6,102,689.00
The net change by previously authorized Change Orders	\$	37,922.47
The Contract Sum prior to this Change Order was	\$	6,140,611.47
The Contract Sum will be increased by this Change Order in the amount of	\$	1,292.45
The new Contract Sum including this Change Order will be	\$	6,141,903.92
The Contract Time will be unchanged by Zero (0) days.		
The new date of Substantial Completion will be April 4, 2025		

**NOTE:** This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

### NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Becker Morgan Group, Inc.  
**ARCHITECT** *(Firm name)*  
  
**SIGNATURE**  
Ernest W. Olds, AIA / Vice President  
**PRINTED NAME AND TITLE**  
April 24, 2025  
**DATE**

WB Brawley Company  
**CONTRACTOR** *(Firm name)*  
  
**SIGNATURE**  
Ryan Luckadoo, VP  
**PRINTED NAME AND TITLE**  
4. 25. 25  
**DATE**

Town of North Topsail Beach  
**OWNER** *(Firm name)*  
  
**SIGNATURE**  
Alice Derian, Town Manager  
**PRINTED NAME AND TITLE**  
5/1/25  
**DATE**



**■ ICT SERVICES   ■ CONSTRUCTION   ■ INTERIOR DESIGN**

**Description of change:**

**GC Materials** (Attach list with Qty, Item, Unit \$, Unit mh, total mh, OT mh, Total \$)

SUBTOTALS

**\$0.00**

**\$141.74**

**\$0.00**

**\$ 1,122.89**

**\$ 1,264.63**

<b>Total:</b>	\$ 1,292.45
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Project Name	N. Topsail Fire Station #2
Project Location	Topsail Beach, NC
Company Making Request	Grey Interiors

Reason for Change

Date	April 21, 2025	RFC Number	2R1
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1.		Increase in Labor Costs	\$1,496.00
2.	01001	Increase or Decrease in Labor Burden 39% Labor Burden	\$583.44
3.		Increase or Decrease in Material Quantities and Costs	<b>\$800.63</b>
4.	01234 09201	Travel Lodging	
5.	11000	Equipment Rental	\$0.00
6.		Total Lines 1-5.	<b>\$800.63</b>
7		Subcontract Fee of 15%	<b>\$120.09</b>
8		Total Lines 6 & 7	<b>\$920.72</b>
9	01120	Insurance 5% Fee	<b>\$46.04</b>
10	01115	Bond 1%	<b>\$9.67</b>
<b>TOTAL BASE BID</b>			<b>\$976.43</b>

Owner

Architect

Contractor

Date

Date

Date





BOARD OF ALDERMEN  
AGENDA ITEM  
05/07/25

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ISSUE: Budget Amendment 2025-25.21

PRESENTED BY: Kim Weaver, Deputy Finance Officer

DEPARTMENT: General Fund - 10

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Background: Fire Station #2 Fund 50 - Various Equipment was included in the General Fund Budget Versus Fund 50. This amendment moves \$232,000 from the General Fund to Fund 50 for the following: 1) \$103,000 for the Cascade System 2) \$80,000 Furniture 3) \$24,000 for Building Security and 4) \$25,000 for Gym Equipment,

Attachments: Budget Amendment 2025-25.21

Recommendation: Approve Amendment as recommended

Action Needed: Yes

Suggested Motion: "I, \_\_\_\_\_, make a motion to approve Budget Amendment 2025-25.21 as presented."

Funds: 10

Follow Up: Deputy Finance Officer

**ORDINANCE NO. 2025-25.21**  
**TOWN OF NORTH TOPSAIL BEACH, NC**  
**Ordinance Amending the 2024-25 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:

	2024-25 Amended Budget	Increase (Decrease)	2024-25 Amended Budget
<b>ESTIMATED REVENUES</b>			
STATE	2,528,140	-	2,528,140
TOWN	314,925	-	314,925
PROPERTY TAX	4,290,197	-	4,290,197
REFUSE	528,888	-	528,888
INTEREST	478,000	-	478,000
POWELL	35,000	-	35,000
APPROPRIATED FUND BALANCE	2,053,402	-	2,053,402
<b>Total Revenues</b>	<b>10,228,552</b>	<b>-</b>	<b>10,228,552</b>
<b>APPROPRIATIONS</b>			
GOVERNING BODY	334,304	-	334,304
ADMINISTRATION	1,192,677	-	1,192,677
IT	236,210	-	236,210
PLANNING & ZONING	240,218	-	240,218
BUILDING INSPECTIONS	261,469	-	261,469
PUBLIC BUILDINGS & GROUNDS	440,500	(129,000)	(1) 311,500
INSURANCE	290,666	-	290,666
POLICE SEPARATION ALLOWANCE	17,125	-	17,125
POLICE DEPARTMENT	1,521,277	-	1,521,277
PUBLIC WORKS	472,206	-	472,206
PUBLIC STREETS	312,500	-	312,500
SANITATION COLLECTIONS	528,888	-	528,888
RECREATION	289,874	-	289,874
FIRE DEPARTMENT	1,763,013	(103,000)	(1) 1,660,013
COMMITTEES	2,000	-	2,000
CONTINGENCY	325,625	-	325,625
TRANSFER OUT TO CAPITAL PROJECT FUND 50	-	232,000	(1) 232,000
TRANSFER OUT TO CAPITAL PROJECT FUND 31	2,000,000	-	2,000,000
<b>Total Appropriations</b>	<b>10,228,552</b>	<b>-</b>	<b>10,228,552</b>

- (1) Move \$232,000 from the General Fund to Fire Station #2 for the following: 1) \$103,000 for the Cascade System in the Fire Department, 2) \$80,000 Furniture, \$24,000 for Building Security and \$25,000 for Gym Equipment from the Buildings Department. (\$129,000), Add \$232,000 to Transfer Out to Capital Project 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 7th Day of May 2025.

Motion made by \_\_\_\_\_, 2nd by \_\_\_\_\_

**VOTE: \_\_\_ FOR \_\_\_ AGAINST \_\_\_ ABSENT**

\_\_\_\_\_  
JOANN MCDERMON, MAYOR

\_\_\_\_\_  
KIM WEAVER, DEPUTY FINANCE OFFICER

**BOARD OF ALDERMEN**  
**AGENDA ITEM**  
05/07/25

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**ISSUE:** Budget Amendment 2025-25.22

**PRESENTED BY:** Kim Weaver, Deputy Finance Officer

**DEPARTMENT:** Fire Station #2 Fund - 50

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**Background:** Fire Station #2 Fund 50 Three Items: **A** - Various Equipment was included in the General Fund Budget Versus Fund 50. This amendment moves \$232,000 from the General Fund to Fund 50 for the following: 1) \$103,000 for the Cascade System 2) \$80,000 Furniture 3) \$24,000 for Building Security and 4) \$25,000 for Gym Equipment. **B** - Debt Service expenses \$584,395 were included in Fund 50 for the Fire Station and this amendment moves those costs to Fund 12 Capital Improvement. **C** - Change order for WB Brawley that increases total cost \$1,293 which will be funded from contingency.

Attachments: Budget Amendment 2025-25.22

**Recommendation:** Approve Amendment as recommended

**Action Needed:** Yes

**Suggested Motion:** "I, \_\_\_\_\_, make a motion to approve Budget Amendment 2025-25.22 as presented."

**Funds:** 50

**Follow Up:** Deputy Finance Officer

**ORDINANCE NO. 2025 - 25.22**  
**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.

	<b>Project Budget</b>	<b>Increase (Decrease)</b>		<b>Amended Project</b>
<b>ESTIMATED REVENUES</b>				
50-330-00 Loan Proceeds	5,600,000	-		5,600,000
50-339-01 T/I Fund 12 Capital Improvement	1,584,395	(584,395)	(2)	1,000,000
50-399-02 T/I Fund 10 General Fund	-	232,000	(1)	232,000
<b>Total Revenues</b>	<b>7,184,395</b>	<b>(352,395)</b>		<b>6,832,000</b>
<b>APPROPRIATIONS</b>				
Capital Improvements				
50-440-00 Debt Service Principal	373,334	(373,334)	(2)	-
50-440-70 Debt Service Interest	211,061	(211,061)	(2)	-
50-450-02 Construction Costs	6,140,612	1,293	(3)	6,141,905
50-450-05 Environmental Testing (ECS)	49,823	-		49,823
50-440-07 Construction Administration (BM)	320,463			320,463
50-450-11 Contingency	87,052	(1,293)	(3)	85,759
50-450-13 Utilities	2,050	-		2,050
50-450-74 Capital Outlay	-	232,000	(1)	232,000
<b>Total Appropriations</b>	<b>7,184,395</b>	<b>(352,395)</b>		<b>6,832,000</b>

- (1) Move \$232,000 from the General Fund to Fire Station #2 for the following: 1) \$103,000 for the Cascade System 2) \$80,000 Furniture 3) \$24,000 for Building Security and 4) \$25,000 for Gym Equipment, Add \$232,000 Transfer in from the General Fund.
- (2) Move the \$584,395 of Debt Service from Fire Station #2 Fund 50 to the Capital Improvement Fund 12. This reduces the transfer in from the Fund 12 by the same amount.
- (3) WB Brawley Change Order #4 \$1,292.45 -PCO 19A Metal Framming Resubmittal – The second floor level is being moved up 2-1/2". This allows Brawley's subcontractor to move forward with the engineering required for the box header to infill the 2-1/2" gap above the pre-cut metal studs that are on site. Construction increased \$1,293 and (\$1,293) reduction to 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 capital project ordinance expires when the Fire Station is completed.

Adopted this 7th Day of May 2025.

Motion made by \_\_\_\_\_, 2nd by \_\_\_\_\_

**VOTE:   \_\_ FOR   \_\_ AGAINST   \_\_ ABSENT**

\_\_\_\_\_  
JOANN MCDERMON, MAYOR

\_\_\_\_\_  
KIM WEAVER, DEPUTY FINANCE OFFICER



BOARD OF ALDERMEN  
AGENDA ITEM  
05/07/25

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ISSUE: Budget Amendment 2025-25.23

PRESENTED BY: Kim Weaver, Deputy Finance Officer

DEPARTMENT: Capital Improvement Fund - 12

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Background: Debt Service expenses \$584,395 were included in Fund 50 for the Fire Station and this amendment moves those costs to Fund 12 Capital Improvement.

Attachments: Budget Amendment 2025-25.23

Recommendation: Approve Amendment as recommended

Action Needed: Yes

Suggested Motion: *"I, \_\_\_\_\_, make a motion to approve Budget Amendment 2025-25.23 as presented."*

Funds: 12

Follow Up: Deputy Finance Officer

**ORDINANCE NO. 2025-25.23**  
**TOWN OF NORTH TOPSAIL BEACH, NC**  
**Ordinance Amending the 2024-25 Capital Improvement Fund (12)**

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

	2024-25 Amended Budget	Increase (Decrease)		2024-25 Amended Budget
<b>ESTIMATED REVENUES</b>				
12-301-00 PROPERTY TAX (.07)	1,120,591	-		1,120,591
12-301-03 ONSLOW COUNTY FIRE TAX	471,000	-		471,000
12-399-00 APPROPRIATED FUND BALANCE	1,000,000	-		1,000,000
<b>Total Revenues</b>	<b>2,591,591</b>	<b>-</b>		<b>2,591,591</b>
<b>APPROPRIATIONS</b>				
12-440-01 Fire Station #2 Principal Debt	-	373,334	(1)	373,334
12-440-02 Fire Station #2 Interest (Debt)	-	211,061	(1)	211,061
12-750-02 FIRE TRUCK	160,084	-		160,084
12-750-04 PUBLIC WORKDS BUILDING PROJECT	20,000	-		20,000
12-750-11 FUTURE CAPITAL IMPROVEMENTS	827,112	-		827,112
12-998-02 TRANSFER OUT TO FUND 50 FIRE STATION	1,584,395	(584,395)	(1)	1,000,000
<b>Total Appropriations</b>	<b>2,591,591</b>	<b>-</b>		<b>2,591,591</b>

- (1) Move the \$584,395 of Debt Service from Fire Station #2 Fund 50 to the Capital Improvement Fund. This reduces the transfer out to Fund 50 by the same amount.

**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 7th Day of May 2025.

Motion made by \_\_\_\_\_, 2nd by \_\_\_\_\_

**VOTE: \_\_\_ FOR \_\_\_ AGAINST \_\_\_ ABSENT**

\_\_\_\_\_  
JOANN MCDERMON, MAYOR

\_\_\_\_\_  
KIM WEAVER, DEPUTY FINANCE OFFICER

Joann M. McDermion, Mayor  
Mike Benson, Mayor Pro Tem

Aldermen:  
Richard Grant  
Tom Leonard  
Laura Olszewski  
Connie Pletl



Alice Derian, ICMA-CM  
Town Manager

Nancy Avery  
Interim Town Clerk

## Planning Board Committee Report

May 7, 2025

### **Planning Board**

*Susan Meyer - Chair, Fred Fontana - Vice Chair, Lisa Brown, Teri Ward, Keith Wilkerson, Charles "Rusty" Walker - Alternate, Jan Bellamy - Alternate*

**Staff:** *Deborah J. Hill MPA AICP CFM CZO - Planning Director, Kate Winzler - CMC, NCCMC - Clerk to the Planning Board*

**Attorney :** *Chip Payson | Sumrell Sugg, PA*

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The Planning Board held their regular meeting on Thursday, April 10, 2025, at 6:00 p.m.

### **PUBLIC COMMENT**

None.

### **DISCUSSION**

#### **Community Rating System Audit**

Planning Director Hill discussed the National Flood Insurance Program (NFIP) and the recent Community Resource System audit. She stated that the town has been such good floodplain stewards in adopting higher standards and its volunteer participation in CRS and achieving an ISO score that is only beat by one other municipality in the whole entire state.

Ms. Hill reported that the annual CRS was just completed. 90% is the minimum score for construction documents. On the second submittal, documents were considered 100% correct due to the patience and responsiveness of all of the surveyors that corrected their elevation certificates and sent those back in.

Ms. Hill also reported that FEMA has established a national violation tracker in CRS discount exclusions.

### **ADJOURNMENT**

The Planning Board meeting adjourned at 6:33 pm.

Joann M. McDermon, Mayor  
Tom Leonard, Mayor Pro Tem

Aldermen:  
Mike Benson  
Richard Grant  
Tom Leonard  
Laura Olszewski  
Connie Pletl



Alice Derian, ICMA-CM  
Town Manager

Nancy Avery  
Interim Town Clerk

## Zoning Board of Adjustment Committee Report

May 7, 2025

### ***Zoning Board of Adjustment***

Kip Malcolm - Chair, Scott Morse – Vice Chair, Lisa Lee Kozlowski, Susan Meyer, Jason Stahr-Alternate.

**Staff:** Deborah J. Hill MPA AICP CFM CZO, Planning Director, Kate Winzler CMC NCCMC, Clerk to the Board.

**Attorneys:** Trey Ferguson | Sumrell Sugg, PA, Beth Faleris | Faleris Law Firm, PLLC

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The Zoning Board of Adjustment (ZBA) meeting for April 15, 2025, was cancelled as #: AA25-000002 was withdrawn by the applicant. The next regular meeting is scheduled for June 17, 2025.