



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

**Tuesday, June 30, 2026, at 11:00 AM
Town Hall - 2008 Loggerhead Court, North Topsail Beach, NC 28460
(910) 328-1349 | www.northtopsailbeachnc.gov**

*Mayor - Richard Grant
Alderman - Kip Malcolm
Alderman - Laura Olszewski
Town Manager - Larry Faison*

*Mayor Pro Tem - Connie Pletl
Alderman - Mark Barefoot

Town Clerk – Alexis Stanfield*

I. CALL TO ORDER (Mayor Grant)

II. APPROVAL OF AGENDA

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

III. CONSENT AGENDA

- [A.](#) Approval of Budget Amendment (BA) 2026-26.54 and BA 2026-26.55
- [B.](#) Approval of Budget Amendment (BA) 2026-26.56, BA 2026-26.57, and BA 2026-26.58
- [C.](#) Approval of Budget Amendment (BA) 2026-26.59 and BA 2026-26.60 Fund 10 - FS #2 Fund 50
- [D.](#) Approval of Contract Amendment (CA) 2026.26-61 CO #1 Fund 32

Specific Action Requested: Mayor may request a motion to approve the consent agenda

IV. CONTINUING BUSINESS

- [A.](#) Approval of FY 2026-2027 Budget and Fee Schedule (Director Johannessen/Manager Faison)

Specific Action Requested: Mayor may request a motion to approve the FY 2026-2027 Budget and Fee Schedule

V. NEW BUSINESS

- [A.](#) North Carolina Department of Water Resources: Flood Mitigation Grant (Manager Faison)

Specific Action Requested: Mayor may request a motion to:

- 1. Adopt Resolution 2026-03 Water Resources Development Grant**

2. Certify that the Town's subordinates and any person or persons designated to act on behalf of the applicant do not have an actual or apparent conflict of interest with respect to the project and approves the signing of the Conflict-of-Interest statement.

3. Acknowledge and certify that the Town of North Topsail Beach does not have any overdue tax debts, as defined by N.C.G.S. 105-243.1, at the federal, State, or local level.

4. Approve the Memorandum of Agreement - between the Town and the Coastal Federation, which describes roles, responsibilities and holds the Town financially harmless for project overruns.

5. Authorize the Town Manager to finalized and execute all necessary documents needed to submit the application.

VI. CLOSED SESSION

The Board of Aldermen shall go into closed session for item six (6) Personnel as granted under §143-318.11.

VII. ADJOURNMENT



BOARD OF ALDERMEN
AGENDA ITEM
06/30/26

ISSUE: Budget Amendments 2026-26.54 and 2026-26.55

PRESENTED BY: Wayne Johannessen, Finance Officer

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

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

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

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

Recommendation: Approve Amendments as recommended

Action Needed: Yes

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

Funds: 32 and 30

Finance Officer

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

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

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

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

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

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

Section III: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

Section IV: The Town Manager is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section V: Copies of the grant project ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.

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

Adopted this 30th Day of June 2026.

Motion made by _____, 2nd by _____

VOTE: ___ FOR ___ AGAINST ___ ABSENT

 RICHARD GRANT
 MAYOR

 WAYNE JOHANNESSEN
 FINANCE OFFICER

ORDINANCE NO. 2026-26.55
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the 2025-26 Shoreline Protection Fund (30)

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that the following annual budget ordinance is hereby amended:

Section I: Estimated Revenues and Appropriations. Shoreline Protection Fund is hereby amended by increasing estimated revenues and appropriations in the amount indicated:

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

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

Section II: Copies of this ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.

Adopted this 30th Day of June 2026.

Motion made by _____, 2nd by _____

VOTE: ___ FOR ___ AGAINST ___ ABSENT

RICHARD GRANT
MAYOR

WAYNE JOHANNESSEN
FINANCE OFFICER



BOARD OF ALDERMEN
AGENDA ITEM
06/30/26

ISSUE: Budget Amendments 2026-26.56, 2026-26.57 and 2026-26.58

PRESENTED BY: Wayne Johannessen, Finance Officer

DEPARTMENT(S): Beach Maintenance Fund - 31, General Fund - 10 and Shoreline Protection Fund - 30

Background: FEMA increased Florence DR4393 PW1615 over the budget in the amount of \$5,800,924. NCDEQ \$10.5 million grant had unspent proceeds of \$1,730,032.71 and interest earned \$1,130,324.20 for a total of \$2,860,356.51. Dorian and Florence projects are closed, except for Cat Z - Management Costs scheduled for submittal by June 30, 2026. The Board desired to proceed with the Dorian and Florence Projects and advance \$9,858,986 from Fund 30 and \$2,000,000 from the Fund 10.

Budget Ordinance 2026-26.56 appropriates the FEMA additional funding of \$5,800,924, Interest Earnings \$1,130,324; reduces contingency by (\$1,110,971) Tranche 2 and (\$6,785,124) Phase 4; Transfers from Fund 31 to Fund 30 \$9,858,986 and to Fund 10 \$2,000,000 of the previously advanced funds; and repays NCDEQ \$2,860,357.

Budget Ordinance 2026-26.57 appropriates the transfer in from Fund 31 of \$2,000,000 to Fund 10 and increases Reserved in the General Fund; Budget Ordinance 2026-26.58 appropriates the transfer in from Fund 31 \$9,858,986 to Fund 30 and increases the reserve for future projects \$9,858,986 in the Shoreline Protection Fund.

Attachments: Budget Amendment 2026-26.56 Fund 31, 2026-26.57 Fund 10 and 2026-26.58 Fund 30.

Recommendation: Approve Amendments as recommended

Action Needed: Yes

Suggested Motion: "I, _____, make a motion to approve Budget Amendments 2026-26.56, 2026-26.57 and 2026-26.58 as presented."

Funds: 31, 10 and 30

Finance Officer

ORDINANCE NO. 2025 - 26.56
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the Beach Maintenance Capital Project (Fund 31)

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 amended:

Section I: This Ordinance is to amend the Beach Maintenance Capital Project Fund (Fund 31).

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

	Prior Year Project	Increase (Decrease)		Amended Project
ESTIMATED REVENUES				
31-330-00 Loan Proceeds	10,857,304	-		10,857,304
31-348-08 FEMA Reimbursement	17,599,184	5,800,924	(1)	23,400,108
31-368-00 NCDEQ Grant Funds	10,500,000	-		10,500,000
31-370-00 Investment Income	272,386	1,130,324	(2)	1,402,710
31-399-01 T/I Fund 30 Shoreline Protection	9,858,986	-		9,858,986
31-399-10 T/I General Fund	2,000,000	-		2,000,000
Total Revenues	51,087,860	6,931,248		58,019,108
APPROPRIATIONS				
31-440-00 2022A Debt Service	8,765,829	-		8,765,829
31-440-01 2022C Debt Service	1,686,801	-		1,686,801
31-450-01 Phase 1 - Engineering & Construction Phase Support	14,881	-		14,881
31-450-02 Phase 1- Construction Management & Administration	398,245	-		398,245
31-450-03 Phase 1 - Laboratory Analysis	6,020	-		6,020
31-450-04 Phase 1 - Regulatory Coordination & Closeout	11,048	-		11,048
31-450-05 Phase 1 - Mobilization & Demobilization	180,000	-		180,000
31-450-06 Phase 1 - Haul & Placement of Beach Fill	9,142,736	-		9,142,736
31-450-07 Phase 1 - Payment & Performance Bonds	45,000	-		45,000
31-450-08 Phase 1 - Professional Fees	562,915	-		562,915
31-450-09 Phase 5 - Construction Tranche 2	10,105,998	-		10,105,998
31-450-10 Phase 5 - Engineering Tranche 2	747,722	-		747,722
31-450-11 Phase 5 - Contingency Tranche 2	1,720,665	(1,002,971)	(1)	717,694
31-450-79 Phase 5 - CMM Sand Settlement Tranche 2	1,200,000	-		1,200,000
31-460-01 Phase 4 - Town Administration	50,000	-		50,000
31-460-02 Phase 4 - ATM Con Admin, Permitting Support	60,000	-		60,000
31-460-04 Phase 4 - CMM Termination	480,000	-		480,000
31-460-05 Phase 4 - TI Coastal Design, Surveying, Eng, Sed Testing	437,220	-		437,220
31-460-06 Phase 4 - Reach Mobilization & Demobilization (STW)	62,000	-		62,000
31-460-07 Phase 4 - Reach Haul & Placement of Beach Fill (STW)	7,600,000	-		7,600,000
31-460-08 Phase 4 - Payment and Performance Bonds Reach	50,656	-		50,656
31-460-09 Phase 4 - Fall 2025 Mobilization (STW)	65,000	-		65,000
31-460-10 Phase 4 - Fall 2025 Nourishment (STW)	760,000	-		760,000
31-460-11 Phase 4 - Fall 2025 Eng, Surveying, & Permitting	150,000	-		150,000
31-460-12 Phase 4 - Contingency	6,785,124	(6,785,124)	(1)	-
31-460-13 Phase 4 - NCDEQ Repayment	-	2,860,357	(2)	2,860,357
31-998-30 T/O Fund 30 Shoreline Protection	-	9,858,986	(1)	9,858,986
31-998-10 T/O General Fund	-	2,000,000	(1)	2,000,000
Total Appropriations	51,087,860	6,931,248		58,019,108

- (1) Appropriates the revenue from Florence DR4393 PW1615 in excess of the original budget; reductions in contingency for the close out of Dorian DR4465 and Florence DR4393, and repay Fund 30 and Fund 10 for money advanced awaiting the final payouts from FEMA.
- (2) Appropriates the interest earned on the NCDEQ advanced grant and also the repayment of unused grant of \$1,730,032.72 and interest of \$1,130,324.20 = \$2,860,356.91.

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.

ORDINANCE NO. 2025 - 26.56
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the Beach Maintenance Capital Project (Fund 31)

Section V: Copies of this amended project ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.

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

Adopted this 30th Day of June 2026.

Motion made by _____, 2nd by _____

VOTE: ____ FOR ____ AGAINST ____ ABSENT

RICHARD GRANT
MAYOR

WAYNE JOHANNESSEN
FINANCE OFFICER

ORDINANCE NO. 2026-26.57
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the 2025-26 General Fund (10)

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that the following annual budget ordinance is hereby amended:

Section I: Estimated Revenues and Appropriations. General Fund is hereby amended by increasing estimated revenues and appropriations in the amount indicated:

	2025-26 Amended Budget	Increase (Decrease)	2025-26 Amended Budget
ESTIMATED REVENUES			
TAXES - AD VALOREM	4,425,249	-	4,425,249
LOCAL SALES TAX	2,962,767	-	2,962,767
INTERGOVERNMENTAL REVENUES	625,601	-	625,601
CHARGES FOR CURRENT SERVICES	830,043	-	830,043
INTEREST	602,000	-	602,000
OTHER REVENUES	21,000	-	21,000
T/I FUND 31	-	2,000,000	(1) 2,000,000
Total Revenues	9,466,660	2,000,000	11,466,660
APPROPRIATIONS			
GOVERNING BODY	410,580	-	410,580
ADMINISTRATION	1,347,041	-	1,347,041
ELECTIONS	5,000	-	5,000
IT	351,691	-	351,691
NON-DEPARTMENTAL	391,565	2,000,000	(1) 2,391,565
POLICE SEPARATION ALLOWANCE	17,805	-	17,805
POLICE DEPARTMENT	1,714,435	-	1,714,435
FIRE DEPARTMENT	1,769,909	-	1,769,909
PLANNING & ZONING	271,522	-	271,522
BUILDING INSPECTIONS	330,697	-	330,697
RECREATION	294,170	-	294,170
COMMITTEES	2,000	-	2,000
PUBLIC BUILDINGS & GROUNDS	503,789	-	503,789
INSURANCE	377,227	-	377,227
PUBLIC WORKS	586,907	-	586,907
PUBLIC STREETS	530,500	-	530,500
SANITATION COLLECTIONS	561,822	-	561,822
Total Appropriations	9,466,660	2,000,000	11,466,660

- (1) Appropriates the revenue for the repayment from Fund 31 for \$2,000,000 transferred prior to the FEMA increasing the Grant Award for Florence Cat G DR4393 PW1615 and the increase expenditure to Reserved in Non-Departmental.

Section II: Copies of this ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.

Adopted this 30th Day of June 2026.

Motion made by _____, 2nd by _____

VOTE: __ FOR __ AGAINST __ ABSENT

RICHARD GRANT
MAYOR

WAYNE JOHANNESSEN
FINANCE OFFICER

ORDINANCE NO. 2026-26.58
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the 2025-26 Shoreline Protection Fund (30)

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that the following annual budget ordinance is hereby amended:

Section I: Estimated Revenues and Appropriations. Shoreline Protection Fund is hereby amended by increasing estimated revenues and appropriations in the amount indicated:

	2025-26 Adopted Budget	Increase (Decrease)	2025-26 Amended Budget
ESTIMATED REVENUES			
30-301-00 Accommodation Tax	2,000,000	-	2,000,000
30-301-05 Ad Valorem Tax - Beach	1,653,225	-	1,653,225
30-317-01 County Grant Funding	150,000	-	150,000
30-329-00 Interest Income	125,000	-	125,000
30-335-16 FEMA Hurrigan Florence	2,087,616	-	2,087,616
30-345-00 Local Option Sales Tax	1,108,888	-	1,108,888
30-350-01 Paid Parking Revenue	336,375	-	336,375
30-399-31 T/I Fund 31 Beach Maintenance		9,858,986	(1)
30-399-32 T/I Fund 32 PTC-8	2,380,320	-	2,380,320
30-399-00 Appropriated Fund Balance	40,000	-	40,000
Total Revenues	9,881,424	9,858,986	19,740,410
APPROPRIATIONS			
30-710-08 Lease Payments	36,900	-	36,900
30-710-10 Beach Lobbyist Contract	63,300	-	63,300
30-710-12 Beach/Access Maintenance	138,100	-	138,100
30-710-14 Beach Meetings/ Conferences	20,000	-	20,000
30-710-15 M & R Dune/Crosswalk	140,000	-	140,000
30-710-45 Contracted Services	305,070	-	305,070
30-710-59 Sea Oats Program	37,000	-	37,000
30-711-45 Tax Collection Fees	24,454	-	24,454
30-720-07 New River EIS Project	185,926	-	185,926
30-720-08 Contracts, Plans, Specs	68,300	-	68,300
30-720-10 Vitex	285,200	-	285,200
30-720-45 Contracted Services	40,000	-	40,000
30-720-50 2022B SOB Payment	1,884,803	-	1,884,803
30-720-57 2022C FEMA SOB Interest	1,721,043	-	1,721,043
30-720-60 30 Year Beach Plan	275,000	-	275,000
30-720-64 Sandbag Repair Project	188,392	-	188,392
30-999-01 Reserve for Future Projects	4,467,936	9,858,986	(1)
Total Appropriations	9,881,424	9,858,986	19,740,410

- (1) Appropriates the revenue for the repayment from Fund 31 for \$9,858,986 Transferred prior to the FEMA Dorian and Florence reimbursements and the increase expenditure to Reserve for Future Projects.

Section II: Copies of this ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.

Adopted this 30th Day of June 2026.

Motion made by _____, 2nd by _____

VOTE: ___ FOR ___ AGAINST ___ ABSENT

RICHARD GRANT
MAYOR

WAYNE JOHANNESSEN
FINANCE OFFICER



BOARD OF ALDERMEN
AGENDA ITEM
06/30/26

ISSUE: Budget Amendments 2026-26.59 and 2026-26.60
PRESENTED BY: Wayne Johannessen, Finance Officer
DEPARTMENT(S): General Fund - 10 & Fire Station #2 Fund - 50

Background: Fire Station #2 needs an additional \$15,000 for furniture costs and the Public Buildings & Grounds department has \$15,000 unspent in furniture in the FY 2026 Budget. These (2) ordinances transfer the \$15,000 from the General Fund -10 to the Fire Station #2 Fund - 50.

Budget Ordinance 2026-26.59 appropriates the \$15,000 transfer out to Fund 50 and Ordinance 2026-26.60 appropriates the \$15,000 transfer in from Fund 10.

Attachments: Budget Amendment 2026-26.59 Fund 10 and Budget Amendment 2026-26.60 Fund 50.

Recommendation: Approve Amendments as recommended

Action Needed: Yes

Suggested Motion: *"I, _____, make a motion to approve Budget Amendments 2026-26.59 and 2026-26.60 as presented."*

Funds: 10 and 50

Follow Up: Finance Officer

ORDINANCE NO. 2026-26.59
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the 2025-26 General Fund (10)

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that the following annual budget ordinance is hereby amended:

Section I: Estimated Revenues and Appropriations. General Fund is hereby amended by increasing estimated revenues and appropriations in the amount indicated:

	2025-26 Amended Budget	Increase (Decrease)	2025-26 Amended Budget
ESTIMATED REVENUES			
TAXES - AD VALOREM	4,425,249	-	4,425,249
LOCAL SALES TAX	2,962,767	-	2,962,767
INTERGOVERNMENTAL REVENUES	625,601	-	625,601
CHARGES FOR CURRENT SERVICES	830,043	-	830,043
INTEREST	602,000	-	602,000
OTHER REVENUES	21,000	-	21,000
T/I FUND 31	2,000,000	-	2,000,000
Total Revenues	11,466,660	-	11,466,660
APPROPRIATIONS			
GOVERNING BODY	410,580	-	410,580
ADMINISTRATION	1,347,041	-	1,347,041
ELECTIONS	5,000	-	5,000
IT	351,691	-	351,691
NON-DEPARTMENTAL	2,391,565	-	2,391,565
POLICE SEPARATION ALLOWANCE	17,805	-	17,805
POLICE DEPARTMENT	1,714,435	-	1,714,435
FIRE DEPARTMENT	1,769,909	-	1,769,909
PLANNING & ZONING	271,522	-	271,522
BUILDING INSPECTIONS	330,697	-	330,697
RECREATION	294,170	-	294,170
COMMITTEES	2,000	-	2,000
PUBLIC BUILDINGS & GROUNDS	503,789	(15,000)	488,789
INSURANCE	377,227	-	377,227
PUBLIC WORKS	586,907	-	586,907
PUBLIC STREETS	530,500	-	530,500
SANITATION COLLECTIONS	561,822	-	561,822
TRANSFER OUT TO CAPITAL PROJECT FUND 50	-	15,000	15,000
Total Appropriations	11,466,660	-	11,466,660

- (1) Move \$15,000 from the Public Buildings and Grounds budget for furniture purchases and move it to the Capital Project Fund 50 - 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 30th Day of June 2026.

Motion made by _____, 2nd by _____

VOTE: __ FOR __ AGAINST __ ABSENT

RICHARD GRANT
MAYOR

WAYNE JOHANNESSEN
FINANCE OFFICER

ORDINANCE NO. 2026 -26.60
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.

	Project Budget	Increase (Decrease)	Amended Project
ESTIMATED REVENUES			
50-330-00 Loan Proceeds	5,600,000	-	5,600,000
50-339-01 T/I Fund 12 Capital Improvement	1,201,862	-	1,201,862
50-399-02 T/I Fund 10 General Fund	232,000	15,000 (1)	247,000
Total Revenues	7,033,862	15,000	7,048,862
APPROPRIATIONS			
Capital Improvements			
50-450-02 Construction Costs	6,274,894	-	6,274,894
50-450-05 Environmental Testing (ECS)	66,823	-	66,823
50-450-07 Construction Administration (BM)	420,463	-	420,463
50-450-11 Contingency	37,632	-	37,632
50-450-13 Utilities	2,050	-	2,050
50-450-74 Capital Outlay	232,000	15,000 (1)	247,000
Total Appropriations	7,033,862	15,000	7,048,862

- (1) Appropriates the \$15,000 Transfer In from the General Fund to the Fire Station #2 Capital Project Fund for the purchase of furniture.

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 30th Day of June 2026.

Motion made by _____, 2nd by _____

VOTE: ___ FOR ___ AGAINST ___ ABSENT

RICHARD GRANT
MAYOR

WAYNE JOHANNESSEN
FINANCE OFFICER

BOARD OF ALDERMEN
AGENDA ITEM
6/30/26

ISSUE: Contract Amendment Ordinance 2026-26.61
PRESENTED BY: Wayne Johannessen, Finance Officer PTC-8
DEPARTMENT(S): Project - Fund 32

Background: This Contract Award Ordinance is to amend the TI Coastal, PLLC Dune Plantings for PTC-8 Project 805109 in the amount of \$78,545.00. This contract amendment includes the cost of the Sea Oats from Coastal Transplants Inc and TI Coastal oversight and documentation for an additional amount of \$78,545.00 added to the original contract of \$353,565.00 for a total amended contract of \$432,110.00.

Attachments: Contract Award Ordinance 2026-26.61 and TI Coastal, PLLC Amendment Quote

Recommendation: Approve Contract Award as recommended

Action Needed: Yes

Suggested Motion: *"I, _____, make a motion to approve Contract Award 2026-26.61 to TI Coastal, PLLC as presented."*

Funds: 32

**ORDINANCE NO. CA 2026-26.61
TOWN OF NORTH TOPSAIL BEACH, NC**

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that the TI Coastal, PLLC contract for Dune Plantings for PTC-8 Project 805109 is amended for additional Sea Oat Plantings.

Section I: In accordance with State Statute (§ 160A) The powers are conferred upon the Board of Alderman to contract to hire an interim town manager until a permanent one can be hired.

Section II: This contract is to amend the Dune Plantings for the PTC-8 Category B Dune Restoration Project 805109, The original cost for the Sea Oats from Coastal Transplants Inc. and TI coastal oversight and documentation was \$353,565.00. This amendment is for an additional \$78,545.00 for an additional 49,000 plants in the South Area and reduce the area North of Seaview Pier 7,250 plants due to erosion prior to planting for a net increase in plants of 41,750 plants.

Section III The Finance Officer has determined that sufficient funds are available in account 32-470-43 to award the \$78,545.00 contract amendment.

Section IV: The Town Board authorizes this contract with the Town Attorney and Finance Officer to finalize the contract documents before a Notice to Proceed is Issued.

Section V: The Town Board authorizes the execution of the Contract and hereby authorizes the payments to TI Coastal, PLLC, subject to a pre-audit certificate thereon by the Town's Finance Officer.

Section VI: Copies of this ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.

Adopted this 30th Day of June 2026.

Motion made by _____, 2nd by _____

VOTE: ___ FOR ___ AGAINST ___ ABSENT

RICHARD GRANT, **MAYOR**

WAYNE JOHANNESSEN, **FINANCE OFFICER**

TI COASTAL, PLLC
387-B N Green Meadows Drive
Wilmington, NC 28405
910-821-1358



June 24, 2026
Larry Faison, Interim Town Manager
Town of North Topsail Beach
Via Email: LFaison@northtopsailbeachnc.gov

**RE: Post PTC-8 Category B Dune Plantings
Amendment #1**

Dear Larry,

As we discussed on Friday, when we gave the estimate for dune planting it was from the North side of the Seaview Pier (Station 984+00) to the Reefs (Station 1136+00). We should have included the area between 388 NRI Road (Station 918+00) north to the Seaview Pier (Station 983+00), but did not due to a miscommunication. This additional area requires roughly 49,000 sea oat plants to cover the 6,500 linear feet with 15 rows of plants at 2' spacing.

The original area north of the Pier was completed on 6/18 and used 175,000 of the proposed 182,250 plants proposed. The remaining plants will be used south of the Pier meaning only an additional 41,750 plants will be required.

Sea Oat Planting

For the southern area 15 rows of plants will be installed on a 2'x2' grid covering a 30' wide swath from the landward edge of the top of the berm crest, seaward down the dune slope to the 8' contour.

Schedule

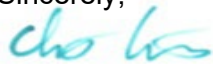
Planting would begin on approximately July 6, 2026 and take 2-3 weeks depending on weather.

Cost

In order to stay within the Town's PTC-8 budget, TIC has reduced our costs on all plants placed south of the Seaview by \$0.05 / plant.

If you have any questions, please give me a call at 910-512-3096 or e-mail at clgibson@ticoastal.com

Sincerely,



Chris Gibson, PE
President

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



E.L. Faison
Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

Alexis Stanfield, NCCCC
Town Clerk

MEETING DATE: Jun 30, 2026

TO: Board of Aldermen
FROM: Larry Faison
DEPARTMENT: Admin Department
SUBJECT: Approval of FY 2026-2027 Budget and Fee Schedule

SUMMARY:

The Town Manager of North Topsail Beach presented the recommended budget for Fiscal Year 2026-2027 to the Board of Aldermen on Friday, May 22, 2026. A copy of the recommended budget was filed in the office of the Clerk to the Board on that same day and has been available for public inspection at the Town of North Topsail Beach Town Hall during normal business hours. The budget is also posted on the Town's website, www.northtopsailbeachnc.gov. A public hearing on the recommended budget was held on Wednesday, June 3, 2026, at 11:00A.M. in the Aldermen's Meeting Room, North Topsail Beach Town Hall, 2008 Loggerhead Ct, North Topsail Beach, NC. Citizens were invited to attend and present written or oral comments. Management and staff have worked in tandem to create a budget that was inclusive of comments and concerns from Board Member and the Public, as well as the adoption of SB 889. The Town Manager presents to the Board of Aldermen the FY 2026-2027 finalized budget and fee schedule for a review and approval.

SPECIFIC ACTION REQUESTED:

Mayor may request a motion to approve the FY 2026-2027 Budget and Fee Schedule



Fiscal Year 2026 - 2027
Proposed 06/30/2026
Effective 07/01/26

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

NOTICE OF PUBLIC HEARING - FY26-27 BUDGET

**TOWN OF NORTH TOPSAIL BEACH
BOARD OF ALDERMEN**

NOTICE OF FY 2026-2027 BUDGET

PUBLIC HEARING WEDNESDAY, JUNE 3, 2026 – 11:00A.M.

The Town Manager of North Topsail Beach presented the recommended budget for Fiscal Year 2026-2027 to the Board of Aldermen on Friday, May 22, 2026. A copy of the recommended budget was filed in the office of the Clerk to the Board on that same day and is available for public inspection at the Town of North Topsail Beach Town Hall during normal business hours. The budget is also posted on the Town’s website, www.northtopsailbeachnc.gov. A public hearing on the recommended budget will be held on **Wednesday, June 3, 2026, at 11:00A.M.** in the Aldermen’s Meeting Room, North Topsail Beach Town Hall, 2008 Loggerhead Ct, North Topsail Beach, NC. Citizens are invited to attend and present written or oral comments.

NC Legislature has advanced a moratorium on 2026 reappraisals, *Property Tax Reappraisal Moratorium* which may affect local governments’ property values, estimate of ad valorem revenues and tax rates. The Town Manager offers two tax rates applicable to the different Property Valuations, 2025 values and 2026 Revaluation values, either tax rate provides approximate revenue neutrality.

If “*Property Tax Reappraisal Moratorium*” becomes law prior to June 30th, Onslow County and by extension North Topsail Beach property values would be frozen at 2025 levels, the proposed tax rate would be based on 2025 property values, which equates to the current FY 2025-2026 tax rate, the approximate revenue neutral rate would be proposed to stay ***\$0.43 per 100 of value.***

If the Moratorium does **not** become law, the reappraised values derived from Onslow County’s 2026 Revaluation would be the basis for estimating ad valorem revenues, the approximate revenue neutral rate would be proposed as ***\$0.33 per 100 of value.***

Below is a comparison of current and proposed tax rates under each scenario, Moratorium (2025) values, Reappraised (2026) values, and the Revenue Neutral Tax Rate calculated pursuant to NCGS 159-11:

	Current Tax Rate (FY 2025-26) <i>(net of Motor Vehicles)</i>	Proposed Tax Rate FY 2026-27 (2025 Value) <i>(net of Motor Vehicles)</i>	Proposed Tax Rate FY 2026-27 (2026 Value) <i>(net of Motor Vehicles)</i>	Revenue Neutral Tax Rate (NCGS 159-11)
Rate	\$0.43	\$0.43	\$0.33	\$0.3269
Ad Valorem (Property) Value	1,721,800,000	1,721,800,000 <i>(12 Month Moratorium)</i>	\$2,340,925,000 <i>(No Moratorium)</i>	\$2,364,925,000
Ad Valorem Revenues	\$7,107,590 <i>(96% collection)</i>	\$7,255,665 <i>(98% collection)</i>	\$7,570,551 <i>(98% collection)</i>	\$7,730,434 <i>(100% collection)</i>

The Revenue Neutral Tax Rate is 32.69 cents per \$100 of value.

Adoption of the annual budget is anticipated to occur on **Wednesday, June 24, 2026, at 11:00A.M.** in the Aldermen’s Meeting Room, North Topsail Beach Town Hall, 2008 Loggerhead Ct, North Topsail Beach, NC.

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

E.L. Faison
Interim Town Manager

Alexis Stanfield, NCCCC
Town Clerk

BUDGET MESSAGE ~ FISCAL YEAR 2026-27

Honorable Mayor Grant and Town Board of Aldermen:

This letter hereby transmits the Proposed Budget for the Fiscal Year 2026-27 for your review and consideration.

The preparation of the annual Budget is one of the major responsibilities conferred by law upon town managers in North Carolina. Town staff have thoughtfully sought to assist in this responsibility of quantifying the cost-of-service delivery focusing on the most urgent of those requirements. This budget is the culmination of the combined 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.

In developing the Town's spending plan to affect services and operations, a number of principles were used during the conceptualization of this recommended Budget:

- ❖ Realistic assumptions for revenue and expenditure estimates that matched reoccurring revenues with expenditures, as a basis of budget recommendations;
- ❖ Strategies sought to balance citizen interests for public safety, staff views on facility sustainment, and employee wellbeing without placing additional financial burdens on our community;
- ❖ Building and preserving Fund Balance for future capital outlays, improvements, and contingencies.

Priorities established for the FY 2027 budget are as follows:

- ✓ Maximize resources for beach nourishment initiatives
- ✓ 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 residential development with conservation of this barrier islands ecosystem
- ✓ Continue to provide high service levels and quality of life amenities
- ✓ Addressing infrastructure needs and capital improvements

All funds in the proposed budget are balanced, and all revenues and expenditures are identified for FY 2027.

REVALUATION 2026 AND THE LEGISLATIVE CLIMATE

In 2001, the Onslow County Board of Commissioners adopted a resolution setting forth a four-year cycle to conduct Revaluations. The most recent Revaluation was conducted in 2026.

The statutes require that all property, real and personal, be valued at market or retail value. Periodic revaluations of real property are necessary to minimize inequities that develop in the tax base over time. Inequities also develop within property classifications. For example, values of properties located on or near the water have historically changed much faster than inland properties.

The revaluation serves to level the playing field and equalize the tax burden according to market value as required by the statutes. NCGS 159-11 (e) *specifies, that in each year in which a general reappraisal of real property has been conducted, the budget officer, which is the Town Manager for the Town of North Topsail Beach, shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget. The revenue-neutral property tax rate is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.*

Recent Legislative activity has created uncertainty for the manner local governments estimate ad valorem revenues and the respective tax rate required to support that estimate. In this Budget Message, I have offered two tax rates, perhaps unorthodox, but relevant due to the current legislative activity exemplified through two bills advancing through the legislature, House Bill 1089 and Senate Bill 889 which attempt to mitigate the rise in property values and taxes but do so differently.

HB 1089: is a Constitutional Amendment imposing Property Tax Levy Limits. If the bill is enacted into law, as a constitutional amendment, HB 1089 is subject to approval by three-fifths of the members of the General Assembly, followed by a statewide ballot initiative. Under the proposed language, the state legislature would determine how to calculate the levy limit and any exceptions. This potentiality poses a limit on a future Boards ability to raise ad valorem revenues, *the proposed tax rate does not offer a precautionary buffer that would mitigate the limitation.* As of May 20th, the Senate had ‘*ordered enrolled*’ HB 1089, which means that the bill has passed both the House and Senate with identical language, and as a constitutional amendment it is not required to be sent to the Governor.

Of equal significance, is Senate Bill 889; the Senate advanced its own property tax measure, “*Property Tax Reappraisal Moratorium*” which reached the House on May 11th. This bill would pause 2026 property revaluations in Onslow County, and eleven other counties for one year.

In the immediate term, the legislation’s effect injects uncertainty for which property values shall be used to determine the North Topsail Beach’s tax rate, until Senate Bill 889 is settled, the town is in limbo.

REVENUES & EXPENDITURES

I am proposing the Board of Aldermen consider a tax rate that approximates a revenue neutral level that achieves approximately the same revenue that was collected in 2026. To do this, I suggest the Board delay adoption of that tax rate to late June, thereby allowing the Legislature to determine the fate of the legislation, “*Property Tax Reappraisal Moratorium*,” which will decide which property valuation will be applicable for the 2027 tax year, the property values of 2025 or the revaluation amounts of 2026.

If “*Property Tax Reappraisal Moratorium*” becomes law, Onslow County and by extension North Topsail Beach property values would be frozen at 2025 levels for 12 months, the proposed tax rate would be based on 2025 property values, which equates to the current 2026 tax rate, therefore the approximate revenue neutral rate would be proposed to stay at ***\$0.43 per 100 of value***.

However, if the Moratorium does ***not*** become law, the new values derived from Onslow County’s 2026 Revaluation would be the basis for estimating ad valorem revenues, and the approximate revenue neutral rate would be proposed as ***\$0.33 per 100 of value***.

Below is a table comparing current and proposed tax rates under each scenario, Moratorium (2025) values, Reappraised (2026) values, and the Revenue Neutral Tax Rate which is calculated pursuant to NCGS 159-11:

	Current Tax Rate (FY 2025-26) <i>(net of Motor Vehicles)</i>	Proposed Tax Rate FY 2026-27 (2025 Value) <i>(net of Motor Vehicles)</i>	Proposed Tax Rate FY 2026-27 (2026 Value) <i>(net of Motor Vehicles)</i>	Revenue Neutral Tax Rate (NCGS 159-11)
Rate	\$0.43	\$0.43	\$0.33	\$0.3269
Ad Valorum (Property) Value	1,721,800,000	1,721,800,000 <i>(12 Month Moratorium)</i> [“0%” Growth]	\$2,340,925,000 <i>(No Moratorium)</i> [“3.12%” Growth]	\$2,364,925,000 [“3.12%” Growth]
Ad Valorum Revenues	\$7,107,590 <i>(96% collection)</i>	\$7,255,665 <i>(98% collection)</i>	\$7,570,551 <i>(98% collection)</i>	\$7,730,434 <i>(100% collection)</i>

The Revenue Neutral Tax Rate is .3269 cents per \$100 of value, calculated pursuant to NCGS 159-11. The collection rate for property taxes is identified in the Town’s 2025 audited financials, as 98.75%, that rate was rounded down to 98.0%, for use in estimating the ad valorem revenue in the Proposed Budget.

Setting the tax rate at the approximate revenue neutral level will allow the Town to sustain necessary services, as well as plan for upcoming improvements. The total assessed value for the next fiscal year should the 2026 Revaluation be sustained is \$2,364,925,000, which is an approximate 35.66% increase in property values from the previous year at \$1,743,300,000, the estimated growth from development, absent the reappraised property values, is 3.12%. This percent is the three-year annualized growth rate experienced between Revaluations for the Town. The revenue estimate is \$7,570,551, which will be divided among the town's three funds as follows:

General Fund	\$0.18 → \$4,121,408
Capital Improvement Fund	\$0.05 → \$1,146,939
Shoreline Protection Fund	\$0.10 → \$2,302,205

The second largest source of revenue comes from the local sales tax which is estimated at \$4,522,040. This revenue source is divided among two funds – the General Fund \$3,368,920 and the Shoreline Protection Fund \$1,153,120.

It is estimated that we will collect \$448,500 in parking revenue – no increase from FY 2025-26. 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 Town Manager and the Finance Officer compiled and formulated the expenditures based on requests and justifications submitted by department heads, guidance provided at the budget workshops, and 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 includes a 2.9% Cost of Living Adjustment and up to 2.4% Merit / Bonus for employees, these were the consensus amounts reached by the Board on May 19th. The cost of each is based on the aggregate payroll-based cost of salary and benefits, \$3,997,866. The implementation methodology for these salary adjustments are as follows:

1. COLA: 2.9% salary adjustment implemented effective July 1st; approximate cost \$115,938:
2. Merit/Bonus combination-up to 2.4%: Merit up to 1.2% and Lump Sum ~ Bonus up to 1.2%, the adjustment will be determined through a performance evaluation tool distinguishing individual performance that Exceeds Expectations, Meets Expectations,

from those that may Need Improvement; the merit adjusts an employees pay and the bonus provides a one-time lump sum payout; approximate cost \$98,731;

The combination of these tools assists in the management of the Town's Pay Plan by allocating resources that incrementally improve the competitiveness of compensation. Conversely periods that the Town is unable to adequately resource the Pay Plan lessens competitiveness, which will be felt in quality of recruitment/candidate pools, retainment/longevity, and the breadth of pay gaps identified during a compensation study.

To identify the current competitiveness of pay and benefits, a comprehensive Compensation Study has been budgeted, \$85,000, along with an additional \$150,000 for the first phase of a multiyear implementation plan, the anticipated aggregate cost is estimated as 10% of payroll, \$395,000.

The Town participates in the North Carolina Local Government Retirement System (LGERS). Membership requires contributions from the employer and employee at prescribed rates. In April the LGERS Board of Trustees released the FY 2026-27 Employer rates for General Class employees' 15.17% and Law Enforcement Officers' 17.1%. The Town contributes to employees' 401(k) accounts at 3% for general class employees and 5% for law enforcement, the contribution rates remain unchanged.

Unfortunately, at the time of this Messages preparation, we have not received the renewal costs for the Town's Group Insurance for Employees, Workers' Compensation and other Insurance (property, vehicles, equipment, cyber, etc., and used 10% estimated increase.

Efforts were made to consolidate expenditures related to technology into the IT budget along with new software for Purchase Requisitions and EFT payments to vendors.

A summary of financial initiatives by Fund:

Fund 10 General

- \$130,000 (Police) Patrol Vehicles (2)
- \$206,000 (Public Buildings) Town Hall mitigation of erosion and repair and replacement of decking; On May 13th, Board expanded the Interim Managers single contract authority to \$100,000 to allow expediting the mitigation of erosion in the current FY; a separate contract to repair/replace decking will be pursued at a later date; this work is expected to overlap two fiscal years;
- \$300,000 (Public Works) Continued rehabilitation, repair and restoration of Public Works Building
- \$155,000 (Public Works) Truck replacements (2), F250 Flatbed and C2500 Dump

- \$24,000 (Streets) Variable Messaging Sign
- \$200,000 (Streets) Paving Program
- \$255,000 (Recreation) Dock and Boardwalk maintenance, includes (\$65k) Knowles Park-Dock and (\$140k) Richard C Peters Park, and (\$50k) general maintenance, approximately \$55,000 net increase
- \$73,000 (Recreation) Park Maintenance (\$43k) and Court resurfacing (\$30k), approximately \$30,000 net increase
- \$31,000 (IT) consolidated expenses migrated from other departments for Starlinc, Internet, VOIPs phones, and cellular devices

Fund 12 Capital: Approximately, five cents (\$0.05) at the 2026 appraised value or seven cents (\$0.07) at the 2025 Moratorium set value, of the proposed tax rate is allocated for the planning and preparation of future needs for the town. There is \$720,435 programmed for future capital improvements (approximate).

- \$219,000 (Fire) Apparatus ~ Ladder Truck, replacement of the existing Apparatus, 27 year old Ladder Pumper, to sustain fire service capacity and response capability, purchase cost estimate \$1,800,000; for budget purposes the amount was amortized over a 10 year period, at 4% interest rate, to program an annualized amount; proposed purchase will be cash & debt, the loan amount reduced by cash accumulated until the purchase contract signed/paid.

Fund 30 Shoreline Protection: Approximately ten cents (\$0.10) at the 2026 appraised value and twelve cents (\$0.12) at the 2025 Moratorium set value, of the proposed tax rate is allocated for beach restoration. The Funds largest expenditure is debt, in this fiscal year the final payment of the 2022B Special Obligation Bond will be made by December 15th, in the amount of \$1,836,242.

- \$3,119,697 Net increase in funding allocated for beach nourishment and restoration programs, (approximate)

On May 21st the Town received \$11,484,000, which reconciles the outstanding reimbursements due from FEMA for Hurricane Florence mitigation. The General Fund is due \$2,000,000 of that total and the Shoreline Protection Fund the remainder.

This budget is the fiscal embodiment of public policy setting forth the foundation for pursuing the Boards' collective goals and priorities for initiatives, programs, delivery of services, and the potentiality for mitigating unforeseen disasters.

I would like to express my sincere gratitude to the Board of Aldermen, and Department Heads for their assistance in contributing to the budget process.

Respectfully Submitted,

E.L. Faison
Interim Town Manager



BUDGET ORDINANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2027
PRESENTED JUNE 30, 2026

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, 2026 and ending June 30, 2027:

FUNCTIONS

General Government

Governing Body	\$ 327,580
Administration	1,118,444
Elections	5,000
IT	366,796
Non-Departmental	384,080

Public Safety

Police Separation Allowance	17,805
Police	1,653,457
Fire	1,770,013

Community Development

Planning	281,700
Inspections	307,484
Recreation	381,200
Committees	2,000

Public Works

Public Buildings	767,482
Insurance	434,997
Public Works	637,405
Streets	644,700

Environmental Protection

Sanitation	621,353
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Total General Fund Expenses	<u><u>\$ 9,721,496</u></u>
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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, 2026 and ending June 30, 2027:

CATEGORIES

Taxes - Ad Valorem

Current Year	\$ 4,087,560
Prior Years	45,000
Motor Vehicles	80,000
Penalties	3,000

Local Sales Taxes

Local Option Sales Tax	3,368,920
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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	8,000
Contractor's Change Request (CCR)	1,000
Planning	
Planning & Zoning	20,000
Code Enforcement	1,500
Parking	
Paid Parking	112,125
Sanitation	
Refuse collection	621,353
Interest Earnings	
Interest Income	675,000
Other Revenue	
Recreation Rental Fees	2,000
Miscellaneous	2,000
Sales of Town Merchandise	7,000
Sales of Fixed Assets	5,000
Total General Fund Revenues	<u><u>\$ 9,721,496</u></u>

Section 3. The following amounts are hereby appropriated in the Capital Improvement Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

FUNCTIONS

Debt Payments

Fire Station #2 Principal	\$ 373,334
Fire Station #2 Interest	198,091
JOEMC Fire Truck Principal Only	70,000

Capital Improvements

Fire Equipment Replacement	35,300
Fire Department - Ladder Truck	218,689
Bike Path	-
Public Works Building Project	-
Future Capital Improvements	711,015
Tax Collection Fees	17,116

Total Capital Improvement Fund Expenses \$ 1,623,545

Section 4. The following revenues are estimated to be available in the Capital Improvement Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

CATEGORIES

Taxes - Ad Valorem

Current Year \$ 1,137,519

Intergovernmental Revenues

Onslow County Fire Tax 486,026

Total Capital Improvement Fund Revenues \$ 1,623,545

Section 5. The following amounts are hereby appropriated in the Shoreline Protection Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

FUNCTIONS

Debt

2022B SOB Payment \$ 1,836,242

2022C FEMA SOB Payment

Capital Improvements

Lease Payments 36,900

Beach Lobbyist Contract 64,607

Beach/Access maintenance 138,100

Beach Related Travel Conferences 20,000

Dune/Crossover Repair & Maintenance 140,000

Contracted Services 24,000

Sea Oats Program (50/50) 40,000

Tax Collection Fees 24,454

New River EIS Project 147,500

Contracts, Plans Specs 20,000

VITEX 285,200

Contracted Services (Beach) 40,000

30 Year Beach Plan

Sandbag Repair Project 200,000

Future Projects 3,100,789

Total Shoreline Protection Fund Expenses \$6,117,792

Section 6. The following revenues are estimated to be available in the Shoreline Protection Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

CATEGORIES

Taxes

Accommodation Tax \$2,000,000

Ad Valorem Tax 2,283,297

Local Sales Taxes

Local Option Sales Tax 1,153,120

Charges for Current Services

Paid Parking 336,375

Sea Oats Program 20,000

Interest Earnings

Interest Income 175,000

Intergovernmental Revenues

Onslow County Grant 150,000

Total Shoreline Protection Fund Revenues 6,117,792

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).

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, 2022 and adjusted for natural growth for 2023-2026. This tax will be distributed among the Town funds as follows:

General Fund	\$0.23
Capital Improvements Fund	\$0.07
Shoreline Protection Fund	\$0.13

This rate is based on an estimated taxable valuation of \$1,805,769,247 and an estimated rate of collection of 98%; 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.

Section 13: Appropriations herein authorized shall have the amount of outstanding purchase orders as of June 30, 2026, 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 2.9% COLA and up to 2.4% Merit/Bonus is authorized.

Section 15: The Schedule of Fees is hereby adopted for the fiscal year beginning July 1, 2026. 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 27 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: Encumbrance appropriations authorized and made shall have the amount of outstanding encumbrances and associated revenue as of June 30, 2026, added to each appropriation as it appears, in order to account for the expenditures in the fiscal year they are paid.

Section 21: 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 2026.

Motion Made by _____, 2nd by _____

VOTE : ____ FOR ____ AGAINST ____ ABSENT

RICHARD GRANT
MAYOR

FINANCE OFFICER

APPENDIX A
TOWN OF NORTH TOPSAIL BEACH
POSITION CLASSIFICATION BY GRADE
2026-2027

GRADE	CLASSIFICATION	HIRING RATE	MIDPOINT	MAXIMUM	FLSA STATUS
3		\$29,893	\$38,113	\$46,334	
4		\$31,388	\$40,020	\$48,651	
5		\$32,957	\$42,020	\$51,083	
6	Maintenance Worker Office Assistant	\$34,604	\$44,120	\$53,637	
7	Public Works Technician	\$36,334	\$46,327	\$56,318	
8	Senior Public Works Technician	\$38,151	\$48,643	\$59,135	
9	Administrative Specialist	\$40,059	\$51,075	\$62,092	
10	Firefighter (FT and PT) Senior Administrative Specialist/Interim Finance Officer	\$42,062	\$53,629	\$65,196	
11	Permit Specialist/Deputy Town Clerk Program Support Specialist Accounting Coordinator	\$44,166	\$56,312	\$68,457	
12	Master Firefighter Police Officer Reserve Police Officer	\$46,374	\$59,127	\$71,880	
13	Police Detective Fire Lieutenant	\$48,692	\$62,083	\$75,473	
14	Fire Captain Police Corporal	\$51,127	\$65,187	\$79,246	
15	Police Sergeant	\$53,683	\$68,446	\$83,209	
16	Police Lieutenant Public Works Superintendent	\$56,368	\$71,868	\$87,369	E
17	Deputy Fire Chief Code Enforcement Officer/Project Facilitator Police Captain Accountant I	\$59,186	\$75,463	\$91,738	E E E
18	Building Codes Administrator	\$62,145	\$79,236	\$96,326	E
19	Town Clerk Planner	\$65,253	\$83,198	\$101,142	E E
20	Planning Director IT Director	\$68,516	\$87,358	\$106,200	E
21	Fire Chief	\$71,942	\$91,726	\$111,510	E
22	Police Chief	\$75,539	\$96,312	\$117,086	E
23		\$79,316	\$101,129	\$122,941	E
24		\$83,282	\$106,185	\$129,087	E
25		\$87,446	\$111,494	\$135,542	E
26	Finance Officer Town Manager	\$91,819 NO GRADE	\$117,069	\$142,319	E E

APPENDIX B
TOWN OF NORTH TOPSAIL BEACH
AUTHORIZED EMPLOYEE POSITIONS
BOARD APPROVED
2026-2027

5 FT	<u>Administration</u>	GRANDE/CLASS TITLES	
	Town Manager		NG
	Finance Officer		26
	Accountant I		17
	Town Clerk		19
	Accounting Coordinator		11
	** <i>PT - Code Enforcement Officer</i>		
1 FT	<u>IT</u>		
	IT Director		20
2 FT	<u>Planning</u>		
	Planning Director		20
	Planner		19
2 FT	<u>Inspections</u>		
	Building Codes Administrator		18
	Permit Specialist/Deputy Town Clerk		11
15 FT	<u>Police</u>		
	Police Chief		22
	Police Captain		17
	Police Lieutenant (vacant)		16
	Police Sergeant (2)		15
	Police Corporal (2)		14
	Police Officer (6)		12
	Detective		12
	Office Assistant		6
**	PT - Police Officer		
**	Seasonal - Beach Ambassadors		
**	Seasonal - Reserve Police Officer (5)		
4 FT	<u>Public Works</u>		
	Public Works Superintendent		16
	Senior Public Works Technician		8
	Public Works Technician (2)		7

APPENDIX B
TOWN OF NORTH TOPSAIL BEACH
AUTHORIZED EMPLOYEE POSITIONS
BOARD APPROVED
2026-2027
GRANDE/CLASS TITLES

17 FT FIRE

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

44 FT POSITIONS

- 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 2026 - 2027

EFFECTIVE 07/01/26

Fee Schedule

Table of Contents

Pages

FS 3	General Fees
FS 4	Police
FS 5 - 6	Planning
FS 7- 9	Inspections
FS 10	Fire
FS 11	Parking

GENERAL FEES

Fees effective 7/1/2026

Taxes

Property Tax - Combined - Fund Rates Listed Below:	<i>\$0.33 cents per \$100 valuation total tax</i>
Property Tax - General Fund	<i>\$0.18 cents per \$100 valuation total tax</i>
Property Tax - Capital Improvement	<i>\$0.05 cents per \$100 valuation total tax</i>
Property Tax - Shoreline Protection	<i>\$0.10 cents per \$100 valuation total tax</i>
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
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Solid Waste Fees

Solid Waste Fees Combined per 96 gallon cart for trash and recycling	\$253.26 Annual / \$21.11 Monthly Rate
Trash per 96 gallon cart	\$154.38 Annual/\$12.87 Monthly Rate
Recycling per 96 gallon cart	\$98.88 Annual/\$8.24 Monthly Rate
Trash Cart - Each additional	\$9.61
Recycling Cart - Each Additional	\$8.24
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
Special Event Permit Application	\$25 per application

Beer and Wine License. Businesses operating within the Town that have obtained a North Carolina ABC permit to sell beer and/or wine are required to obtain a Town Beer and Wine License annually. An annual Beer and Wine License is levied on each Business selling beer or wine for on-premises or off-premises consumption based on N.C.G.S. § 105-113.77 and N.C.G.S. § 105-133.79 and by the authority of N.C.G.S. § 160A-211. Licenses expire on April 30th and must be renewed.

POLICE FEES

Fees effective 7/1/2026

Police

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

Off Duty Officers & Vehicles

Services of Off Duty Officer	\$46.00 per hour per Officer(4 Hr Min)
Services of Accompanying Vehicle	\$25.00 per hour, per vehicle assigned
Cancellation Fee	\$184.00 (if not received 12 hours in advance)

LAND USE

All permits subject to \$75 Zoning and \$75 Flood Development fee if applicable

Subdivisions	
Exemptions (review required)	\$50.00
Concept Plan	\$400
Final Plat	\$400
Minor Subdivision	\$400
Preliminary Plan	\$400
Revised Preliminary Plan	\$200

General Zoning	
Zoning Permit	\$75
Zoning Verification	\$25

Public Hearings

***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.**

Appeal*	\$350
Conditional Rezoning	\$600
Rezoning	\$500
Special Use Permit*	\$600
Text Amendment	\$350
Variance*	\$500

Site Plans	
CAMA Minor Permit	\$100
Cell Tower (Co-Location)	\$50
Cell Tower (New)	\$50
Major Site Plan	\$400
Minor Site Plan	\$200

Zoning Sign Reviews	
Master Sign Plan	\$200
Off Premise	\$500
On Premise (Single)	\$50
On Premise (Multiple)	\$100

Residential

All permits subject to \$75 Zoning and \$75 Flood Development fee if applicable

Permit fees will be doubled if not obtained prior to construction

Single Family

Demolition	\$150
Modular Home (Trade Fees Included)	\$450 + .25/ SF
Moved Home with Trades	\$150 + (Applicable Trades)
New Building 0-1,000 SF	\$550
New Building Over 1,000 SF	\$550 + .35/ SF

Addition

Building	\$100 + .15/SF + (Applicable Trades)
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Manufactured Homes

Single Wide with Recycle and Zoning Fee	\$350
Double Wide with Recycle and Zoning Fee	\$400

Accessory

Accessory	\$100 + .15/ SF
Accessory with Trades	\$100 + .15/SF+(Applicable Trades)
Deck	\$100 + .15/ SF
Docks and Piers	\$100 + .15/SF
Sea Wall/ Bulkhead	\$100 + .15/LF

Electrical

Addition, Alteration, or Accessory	\$100 + .10/SF
Service Pole	\$100
Standalone Electrical Permit	\$100
Temp Power Inspection	\$75
Upgrade or Change Out	\$100 + \$15/ Panel

Mechanical

Addition, Alteration, or Accessory	\$100 + .10/ SF
Gas and Fuel Piping	\$100 + \$20/Appliance
Standalone Mechanical Permit	\$100

Plumbing

Addition, Alteration, or Accessory	\$100 + .10/ SF
Standalone Plumbing Permit	\$100

General Residential

Building Minimum Permit (Unless Otherwise Stated)	\$100
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Flood Development Permit	\$75
Homeowners Recovery Fund (General Contractors Only)	\$10
Permit Modification	\$25
Refrigeration	\$100 for 1 st ton, \$20 each additional ton (Max \$600)
All Re-Inspections	One free re-inspect; \$50 after

Residential Fire	
Assisted Living + Group Home – New	\$100
Assisted Living + Group Home – Annual	\$65/Year
Re-Inspection Fee (Fire)	One Free Re-Inspect; \$50 After
Sprinkler System	\$125 + \$2/Sprinkler Head

Commercial	
All permits subject to \$75 Zoning and \$75 Flood Development fee if applicable	
Permit fees will be doubled if not obtained prior to construction	
Building	
Building New Construction	\$125 + .18/SF
Demolition	\$220
Modular Home (Trade Fees Included)	\$350
Moved Home	\$150
Moved Home with Renovations	\$150 + (Applicable Trades)
Plan Review	\$100/hr

Accessory	
Accessory Building	\$125 + .15/ SF + (Applicable Trades)
Docks and Piers	\$125 + .15 /SF
Shell Permit	\$500 + (Applicable Trades) + Fire + Plan Review
Upfit	\$125 Minimum+ (Applicable Trades) + Fire + Plan Review
Sea Wall/ Bulkhead/ Retaining Wall	\$125 + .15/LF

RV Sites, Campgrounds, and Parks	
Electrical	\$125 + \$15/Campsite
Plumbing	\$125 + \$15/Campsite

Electrical	
Addition, Alteration, or Accessory	\$125 + .10/SF
Service Pole	\$100
Standalone Electrical	\$125
Upgrade or Change Out	\$125 +\$15/Panel

Mechanical	
Addition, Alteration, or Accessory	\$125 + .10/ HTD SF
Gas and Fuel Piping	\$125 + \$20/ Appliance

Plumbing

Addition, Alteration, or Accessory	\$125 + .10/SF
Commercial New	\$125 + .10/SF + \$10/ Fixture
Standalone Plumbing	\$125

Fire

Assisted Living and Group Homes – New	\$125
Assisted Living and Group Homes- Annual	\$65/Year
Cooking Hood Type I	\$200
Cooking Hood Type II	\$100
Commercial Fire Construction <5000 SF	\$100
Commercial Fire Construction <10000 SF	\$150
Commercial Fire Construction >10000 SF	\$300
Fire Alarm & Fire Pump	\$100 + \$3/Device
Fireworks- Sales	\$100
Fireworks- Show	\$200
Fuel Tank	\$100/Tank
Sprinkler System	\$125 + \$3/Sprinkler

Additional Commercial Fees

ALE (Alcohol License)	\$100
All Re-Inspections	One Free Re-Inspect; \$50 After
Building Minimum Permit (Unless Otherwise Stated)	\$125
Cell Tower Alteration	\$200
Occupancy Inspection	\$100
Permit Modification	\$25
Refrigeration	\$100 on 1 st ton +\$20 each additional ton (\$600 max)
Solar Farm- Building	.01 per panel SF
Solar Farm- Electrical	.02 per panel SF

Other Fees

Civil Citations (unless otherwise listed below)	First Offense \$50.00 Second Offense \$100.00 Third & Subsequent Offenses \$200.00 each
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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 (Applied if Inspection NOT READY or FAILS)
Work Done without Permit	Double permit fee + \$200 fine
Failure to get final inspection prior to expiration of perm	\$100.00

Consumer Processing Fees	
Credit Card Fee	3.75% (\$2.50 Min)
eCheck Payments	\$1.95/ Transaction
Chargebacks	\$15/ Transaction
eCheck Rejects	\$5 per returned/declined eCheck

INSPECTIONS

Fees effective 7/1/2026

Residential New Construction

Building	\$500 1 st 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 st 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

Residential Renovations & Repairs**

Building Addition & Accessory or Alteration	\$70.00 plus trades
Electrical Addition & Accessory	\$70 per trade
Plumbing Addition & Accessory	\$70 per trade
Mechanical Addition & Accessory	\$70 per trade
Insulation	\$70 per trade
Gas Fuel Piping	\$70 per trade

**Duplex with separate owners requires two permits.

Mobile Homes

Single Wide with Recycle and Zoning Fee	\$350
Double Wide with Recycle and Zoning Fee	\$400

INSPECTIONS

Fees effective 7/1/2026

Modular Home (trade Fees Included)	\$450 + \$0.25/SF
Service Pole	\$100.00 Pole Fee
Electrical Service Upgrade Meter Base/Service Panel Change	\$70.00 per 200 amp
Temporary Power Extension Permit (Permits expire 30 days from issue date.)	\$25
Moved Home with Trades	\$150 + (Applicable Trades)
House Moving	\$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)
Home Owners Recovery Fee	\$10.00

RV Sites/Campgrounds

Electric	\$75
Plumbing	\$75

Various Inspection Types

Swimming Pool (Residential)	\$100.00 plus Zoning/Floodplain and Electrical
Swimming Pool (Commerical)	\$150.00 plus Zoning./Floodplain, Electrical and Plumbing
Canopy/Awning/Hurricane Shutters	\$70
Building Sprinkler (Residential - 1)	\$70.00
Building Sprinkler (Commercial - 2)	\$100.00
Yard Sprinklers	\$70.00
Fire/ Burglar Alarm System	\$70.00
Elevator (Commmercial & Residential)	\$100.00 plus Zoning/Floodplain and Electrical
Decks, Docks, Bulkheads and Retaining Walls	\$100.00 + .15/SF + Zoning/Floodplain
Boat Lift	\$70.00 plus Zoning/Floodplain and Trade
Dumbwaiter	\$70.00 plus Zoning/Floodplain and Trade
Signs	\$70.00

Work Done without Permit	Double permit fee + \$200 fine
Occupying Dwelling without Certificate of Occupancy	\$1000 per day 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 (Applied if Inspection NOT READY or FAILS)

INSPECTIONS

Fees effective 7/1/2026

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)	\$150
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 7/1/2026

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 7/1/2026

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.



Fiscal Year 2026 - 2027
Proposed 06/30/2026
Effective 07/01/26

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

Table of Contents

Pages

		Public Hearing Notice
BM 1-3	---->	Budget Message
BO 1-5	---->	Budget Ordinance
PC 1-2	---->	Appendix A Position Classification
AP 1-2	---->	Appendix B Authorized Positions
FS 1-11	---->	Fee Schedule
GF 1	---->	FUND 10 SUMMARY PAGE
GF 2 - 3	---->	Revenues
GF 4	---->	Governing Body
GF 5	---->	Administration
GF 6	---->	Elections
GF 7	---->	IT
GF 8	---->	Planning
GF 9	---->	Inspections
GF 10	---->	Public Buildings
GF 11	---->	Town Insurance
GF 12	---->	Retired Police Separation Allowance
GF 13	---->	Police
GF 14	---->	Public Works
GF 15	---->	Public Streets
GF 16	---->	Sanitation
GF 17	---->	Recreation
GF 18	---->	Fire
GF 19	---->	Committees
GF 20	---->	Transfer Out
GF 21	---->	Non-Departmental
CP 1	---->	FUND 12 SUMMARY PAGE
CP 2	---->	Revenues
CP 3	---->	Debt, Capital, Future Projects, Transfers
SP 1	---->	FUND 30 SUMMARY PAGE
SP 2	---->	Revenues
SP 3	---->	Beach , Debt & Future Projects

GENERAL FUND FUND 10 FY 2025 - 2026 BUDGET SUMMARY

Department Code

		FY 25-26 Approved Budget	FY 26-27	Difference from Current Year	Percent of Change	
301-399	Total Revenues:	\$ 9,426,597	\$ 9,721,496	\$ 294,899	3.13%	
	Total Expenditures:					
410	Governing Board	\$ 408,830	\$ 327,580	\$ (81,250)	-19.87%	
420	Administration Department	\$ 1,246,486	\$ 1,118,444	\$ (128,042)	-10.27%	
430	Elections	\$ 5,000	\$ 5,000	\$ -	0.00%	
480	IT Department	\$ 333,084	\$ 366,796	\$ 33,712	10.12%	
490	Planning Department	\$ 277,693	\$ 281,699	\$ 4,006	1.44%	
491	Inspections Department	\$ 300,443	\$ 307,484	\$ 7,041	2.34%	
500	Public Buildings	\$ 473,093	\$ 767,482	\$ 294,389	62.23%	
501	Town Insurance	\$ 377,227	\$ 434,997	\$ 57,770	15.31%	
509	Police Separation Allowance	\$ 17,805	\$ 17,805	\$ -	0.00%	
510	Police Department	\$ 1,669,630	\$ 1,653,457	\$ (16,173)	-0.97%	
545	Public Works Department	\$ 551,692	\$ 637,405	\$ 85,713	15.54%	
560	Public Streets	\$ 530,500	\$ 644,700	\$ 114,200	21.53%	
580	Sanitation Department	\$ 561,822	\$ 621,353	\$ 59,531	10.60%	
620	Recreation	\$ 294,170	\$ 381,200	\$ 87,030	29.58%	
690	Fire Department	\$ 1,752,851	\$ 1,770,013	\$ 17,162	0.98%	
695	Committees	\$ 2,000	\$ 2,000	\$ -	0.00%	
998	Transfers	\$ -	\$ -	\$ -	-	
999	Non-Departmental	\$ 624,271	\$ 384,080	\$ (240,191)	-38.48%	
		\$ 9,426,597	\$ 9,721,496	\$ 294,899	3.13%	DIFFERENCE:
						\$ (0)

FUND 10 GENERAL FUND REVENUES

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-301-00	AD VALOREM TAX - CURRENT YEAR	\$ 4,297,249	\$ 4,087,560
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	\$ 602,000	\$ 675,000
10-335-00	MISCELLANEOUS	\$ 2,000	\$ 2,000
10-336-07	SALE OF TOWN MERCHANDISE	\$ 7,000	\$ 7,000
10-337-00	UTILITIES FRANCHISE TAX (STATE SHARED)	\$ 530,612	\$ 530,612
10-341-00	BEER / WINE TAX	\$ 3,400	\$ 3,400
10-343-00	POWLL BILL ALLOCATION	\$ 43,000	\$ 43,000
10-345-00	LOCAL OPTION SALES/USE TAX (STATE SHARED)	\$ 2,962,767	\$ 3,368,920
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	\$ 4,000	\$ 4,000
10-352-01	FIRE INSPECTIONS & VIOLATION FEES	\$ 500	\$ 500
10-352-02	CODE ENFORCEMENT FEES	\$ 3,000	\$ 1,500
10-355-00	BUILDING PERMIT FEES	\$ 65,000	\$ 65,000
10-355-01	MECHANICAL PERMIT FEES	\$ 8,000	\$ 8,000
10-355-02	ELECTRICAL PERMIT FEES	\$ 12,000	\$ 12,000
10-355-03	PLUMBING PERMIT FEES	\$ 1,200	\$ 1,200
10-355-04	INSULATION PERMIT FEES	\$ 500	\$ 500
10-355-05	HOMOWNERS RECOVERY FEES	\$ 300	\$ 300
10-355-06	TECHNOLOGY PERMIT FEES	\$ 5,000	\$ 5,000
10-355-07	RE-INSPECTION & FINE FEES	\$ 13,000	\$ 8,000
10-355-09	CONTRACTOR'S CHANGE REQUEST (CCR)	\$ 2,000	\$ 1,000
10-357-08	PLANNING & ZONING FEES	\$ 28,000	\$ 20,000
10-359-00	REFUSE COLLECTION FEES	\$ 575,418	\$ 621,353
10-359-50	SOILD WASTE VACANT LOT FEES	\$ -	
10-359-51	ADDITIONAL GARBAGE CART FEES	\$ -	
10-359-52	ADDITIONAL RECYCLING CART FEE	\$ -	
10-367-01	SALES TAX REFUND	\$ -	
10-368-01	NCDOT ROW MOWING AGREEMENT	\$ 7,776	\$ 7,776
10-368-10	NCOSMB GRANT #12791		
10-370-01	LAST CALL FOUNDATION (LCFO FIRE		
10-383-00	SALE OF FIXED ASSETS	\$ 10,000	\$ 5,000
TOTAL REVENUE		\$ 9,426,597	\$ 9,721,496
		Current Expense Amt	\$ 9,721,496
			\$ 0

FUND 10 GENERAL FUND		GOVERNING BODY	
Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-410-01	BOARD STIPEND	\$ 3,600	\$ 3,600
10-410-02	SALARIES		
10-410-03	PART-TIME SALARIES	\$ 36,000	\$ 36,000
10-410-05	FICA TAXES (7.65%)	\$ 3,030	\$ 3,030
10-410-14	BOARD TRAINING & TRAVEL	\$ 2,000	\$ 8,000
10-410-33	DEPARTMENTAL SUPPLIES	\$ 1,500	\$ 2,500
10-410-43	AUDITOR FEES	\$ 26,750	\$ 28,250
10-410-45	TAX COLLECTION EXPENSE	\$ 76,000	\$ 76,000
10-410-47	PROFESSIONAL SERVICES	\$ 244,500	\$ 144,000
10-410-50	DONATIONS TO OTHER AGENCIES	\$ 13,500	\$ 22,500
10-410-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 2,200	\$ 2,200
10-410-57	MISCELLANEOUS	\$ 500	\$ 500
10-410-58	TAX REFUNDS	\$ 1,000	\$ 1,000
TOTAL EXPENDITURES		\$ 410,580	\$ 327,580
		Increased(Decreased) By:	\$ (83,000)

FUND 10 GENERAL FUND

ADMINISTRATION

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-420-02	SALARIES	\$ 608,372	\$ 702,782
10-420-03	PART-TIME SALARIES	\$ 22,200	\$ 25,000
10-420-04	OVERTIME	\$ 3,000	\$ -
10-420-05	FICA TAXES (7.65%)	\$ 49,273	\$ 42,288
10-420-06	GROUP INSURANCE	\$ 55,734	\$ 48,725
10-420-07	ORBIT RETIREMENT (15.17%)	\$ 88,743	\$ 83,790
10-420-08	401K MATCH (3%)	\$ 18,388	\$ 16,544
10-420-10	EMPLOYEE TRAINING	\$ 10,000	\$ 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
10-420-14	TRAVEL ALLOWANCE	\$ 3,805	\$ 3,805
10-420-15	BANK SERVICE FEES	\$ 2,000	\$ 2,500
10-420-17	VEHICLE MAINTENCE / REPAIR	\$ 2,000	\$ 2,000
10-420-18	CONSUMBALES	\$ 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	\$ 10,000
10-420-34	TOWN MERCHANDISE EXPENSE	\$ 11,000	\$ 5,000
10-420-45	CONTRACTED SERVICES	\$ 437,386	\$ 133,000
10-420-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 2,440	\$ 6,310
10-420-57	MISCELLANEOUS	\$ 500	\$ 500
10-420-58	EMPLOYEE ENGAGEMENT	\$ 8,000	\$ 8,000
TOTAL EXPENDITURES		\$ 1,347,041	\$ 1,118,444

Increased(Decreased) By: \$ (228,597)

FUND 10 GENERAL FUND		ELECTIONS	
Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-430-57	ELECTION EXPENSES	\$ 5,000	\$ 5,000
TOTAL EXPENDITURES		\$ 5,000	\$ 5,000
Increased(Decreased) By:		\$	-

FUND 10

GENERAL FUND

IT

Account Number	Account Description	FY 25-26 Approved Budget		FY 26-27	
10-480-02	SALARIES	\$	95,170	\$	100,437
10-480-05	FICA (7.65%)	\$	7,281	\$	7,683
10-480-06	GROUP INSURANCE	\$	8,859	\$	9,745
10-480-07	ORBIT RETIREMENT (15.17%)	\$	13,780	\$	15,016
10-480-08	401K MATCH (3%)	\$	2,855	\$	2,970
10-480-10	EMPLOYEE TRAINING	\$	1,500	\$	2,000
10-480-11	PHONES & INTERNET	\$	34,980	\$	66,500
10-480-16	EQUIPMENT MAINTENCE / REPAIR	\$	6,000	\$	8,000
10-480-33	DEPARTMENT SUPPLY EXPENSE	\$	2,800	\$	1,800
10-480-45	CONTRACTED SERVICES	\$	-	\$	10,000
10-480-46	BUILDING SECURITY	\$	33,500	\$	-
10-480-53	ANNUAL DUES & SUBSCRIPTIONS	\$	119,594	\$	128,645
10-480-57	MISCELLANEOUS	\$	500	\$	500
10-480-58	WEB EOC SERVICES	\$	1,500	\$	1,500
10-480-74	CAPITAL OUTLAY	\$	11,372		
10-480-76	EQUIPMENT LEASE PAYMENTS (Copiers)	\$	12,000	\$	12,000
TOTAL EXPENDITURES		\$	351,691	\$	366,796

Increased(Decreased) By: \$ 15,105

FUND 10

GENERAL FUND

PLANNING

**Account
Number**

Account Description

FY 25-26 Approved Budget

FY 26-27

10-490-02	SALARIES	\$ 189,205	\$ 195,195
10-490-05	FICA (7.65%)	\$ 14,947	\$ 14,933
10-490-06	GROUP INSURANCE	\$ 17,718	\$ 19,490
10-490-07	ORBIT RETIREMENT (15.17%)	\$ 28,290	\$ 29,164
10-490-08	401K MATCH (3%)	\$ 5,862	\$ 5,767
10-490-10	EMPLOYEE TRAINING	\$ 8,500	\$ 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
10-490-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 1,650	\$ 3,300
10-490-57	MISCELLANEOUS	\$ 250	\$ 250
10-490-58	CRS FLOOD ACTIVITY	\$ 1,400	\$ 1,400
TOTAL EXPENDITURES		\$ 271,522	\$ 281,699

Increased(Decreased) By: \$ 10,177

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

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-500-13	UTILITY EXPENSE	\$ 55,000	\$ 73,000
10-500-15	BUILDINGS/GROUND MAINT & REPAIR	\$ 156,384	\$ 260,000
10-500-17	LANDSCAPING EXPENSE	\$ 38,527	\$ 44,289
10-500-33	BUILDING SUPPLIES	\$ 6,500	\$ 6,500
10-500-35	FURNITURE	\$ 15,000	\$ 12,864
10-500-43	CLEANING SERVICES	\$ 15,000	\$ 16,500
10-500-45	PEST CONTROL EXPENSE	\$ 2,566	\$ 2,508
10-500-57	TOWN SIGNS MAINTENANCE & REPAIR	\$ 2,500	\$ 2,500
10-500-74	CAPITAL OUTLAY	\$ 170,000	\$ 300,000
10-500-76	LEASE PAYMENTS	\$ 42,312	\$ 49,321
TOTAL EXPENDITURES		\$ 503,789	\$ 767,482

Increased(Decreased) By: \$ 263,693

FUND 10**GENERAL FUND****TOWN INSURANCE**

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-501-09	WORKER'S COMPENSATION PREMIUM	\$ 66,702	\$ 66,702
10-501-10	TOWN INSURANCE HRA	\$ 58,500	\$ 64,800
10-501-13	PROPERTY LIABILITY AND BONDS	\$ 156,444	\$ 172,088
10-501-17	VFIS (FIRE) INSURANCE	\$ 26,281	\$ 56,909
10-501-53	CYBER INSURANCE	\$ 17,325	\$ 17,325
10-501-54	FLOOD INSURANCE	\$ 51,975	\$ 57,173
TOTAL EXPENDITURES		\$ 377,227	\$ 434,997
		Increased(Decreased) By:	\$ 57,770

FUND 10

GENERAL FUND

POLICE SEPARATION ALLOWANCE

Account Number	Account Description	FY 25-26 Approved Budget		FY 26-27	
10-509-02	PSA OFFICER SALARY	\$	16,540	\$	16,540
10-509-05	FICA (7.65%)	\$	1,265	\$	1,265
TOTAL EXPENDITURES		\$	17,805	\$	17,805
		Increased(Decreased) By:		\$	-

FUND 10

GENERAL FUND

POLICE

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-510-02	SALARIES	\$ 891,863	\$ 860,788
10-510-03	PART-TIME SALARIES	\$ 25,695	\$ 28,079
10-510-04	OVERTIME	\$ 39,606	\$ 42,503
10-510-05	FICA (7.65%)	\$ 73,006	\$ 71,236
10-510-06	GROUP INSURANCE	\$ 124,026	\$ 136,430
10-510-07	ORBIT RETIREMENT (17.01% LEO)	\$ 148,875	\$ 151,121
10-510-08	401K MATCH (5%)	\$ 45,660	\$ 43,450
10-510-09	BEACH PATROL EXPENSE	\$ 12,189	\$ 14,000
10-510-10	EMPLOYEE TRAINING	\$ 10,100	\$ 13,600
10-510-16	EQUIPMENT MAINTENCE / REPAIR	\$ 6,900	\$ 6,900
10-510-17	VEHICLE MAINTENCE / REPAIR	\$ 10,000	\$ 10,000
10-510-31	GAS-OIL-TIRE EXPENSE	\$ 64,000	\$ 70,000
10-510-32	OFFICE SUPPLY EXPENSE	\$ 1,000	\$ 1,000
10-510-33	DEPARTMENT SUPPLY EXPENSE	\$ 8,550	\$ 8,050
10-510-36	UNIFORM EXPENSE	\$ 11,000	\$ 11,000
10-510-37	BALLISTIC VEST GRANT EXPENSE	\$ 10,400	\$ 4,600
10-510-45	CONTRACTED SERVICES	\$ 26,000	\$ -
10-510-47	PROFESSIONAL SERVICES	\$ 660	\$ 7,500
10-510-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 23,580	\$ 24,000
10-510-57	K-9 EXPENSES	\$ 3,000	\$ 3,000
10-510-60	LESO PROGRAM	\$ 7,500	\$ 7,500
10-510-73	NON-CAPITAL OUTLAY	\$ 16,720	\$ -
10-510-74	CAPITAL OUTLAY	\$ 145,405	\$ 130,000
10-510-76	TAX AND TITLE EXPENSE	\$ 8,700	\$ 8,700
TOTAL EXPENDITURES		\$ 1,714,435	\$ 1,653,457

Increased(Decreased) By: \$ (60,978)

FUND 10 GENERAL FUND		PUBLIC WORKS	
Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-545-02	SALARIES	\$ 197,795	\$ 217,659
10-545-04	OVERTIME	\$ 9,720	\$ 11,234
10-545-05	FICA (7.65%)	\$ 15,821	\$ 17,506
10-545-06	GROUP INSURANCE	\$ 35,436	\$ 38,980
10-545-07	ORBIT RETIREMENT (15.17%)	\$ 29,943	\$ 34,007
10-545-08	401K MATCH (3%)	\$ 6,205	\$ 6,727
10-545-14	EMPLOYEE TRAINING	\$ 7,500	\$ 4,500
10-545-16	EQUIPMENT MAINTENCE / REPAIR	\$ 37,000	\$ 52,000
10-545-17	VEHICLE MAINTENCE / REPAIR	\$ 35,000	\$ 45,000
10-545-31	GAS-OIL-TIRE EXPENSE	\$ 22,000	\$ 30,000
10-545-32	OFFICE SUPPLY EXPENSE	\$ 300	\$ 300
10-545-33	DEPARTMENT SUPPLIES & EQUIPMENT	\$ 7,000	\$ 10,000
10-545-34	MOSQUITIO CONTROL EXPENSE	\$ 2,000	\$ 2,000
10-545-36	UNIFORM EXPENSE	\$ 2,500	\$ 3,500
10-545-37	RENTAL EQUIPMENT	\$ 6,000	\$ 6,600
10-545-45	CONTRACTED SERVICES	\$ 2,092	\$ 2,092
10-545-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 3,000	\$ 300
10-545-74	CAPITAL OUTLAY	\$ 167,595	\$ 155,000
TOTAL EXPENDITURES		\$ 586,907	\$ 637,405

Increased(Decreased) By: \$ 50,498

FUND 10 GENERAL FUND		PUBLIC STREETS	
Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-560-13	STREET LIGHT EXPENSE	\$ 32,000	\$ 35,200
10-560-15	PUBLIC PARKING LOT MAINTENANCE & REPAIR	\$ 25,000	\$ 25,000
10-560-16	EQUIPMENT MAINTENANCE & REPAIR	\$ 6,000	\$ 6,000
10-560-33	DEPARTMENT SUPPLIES	\$ 5,000	\$ 5,000
10-560-34	STRIPING	\$ 288,000	\$ 250,000
10-560-35	SIGNS	\$ 5,000	\$ 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	\$ 52,000	\$ 52,000
10-560-74	CAPITAL OUTLAY	\$ 75,000	\$ 224,000
TOTAL EXPENDITURES		\$ 530,500	\$ 644,700
		Increased(Decreased) By:	\$ 114,200

FUND 10 GENERAL FUND		SANITATION	
Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-580-45	SANITATION EXPENSE	\$ 551,822	\$ 610,853
10-580-46	TIPPING FEES BULK PICKUP EXPNESE	\$ 10,000	\$ 10,500
TOTAL EXPENDITURES		\$ 561,822	\$ 621,353
		Increased(Decreased) By:	\$ 59,531

FUND 10 GENERAL FUND

RECREATION

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-620-12	SNOWFLAKES	\$ 19,470	\$ 20,500
10-620-14	PARK WELL EXPENSE	\$ 1,500	\$ 1,500
10-620-15	PARK MAINTENANCE EXPENSE	\$ 43,000	\$ 73,000
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	\$ 255,000
10-620-27	SPECIAL EVENT EXPENSE	\$ 6,500	\$ 7,500
10-620-33	PARK SUPPLIES	\$ 7,200	\$ 7,200
TOTAL EXPENDITURES		\$ 294,170	\$ 381,200

Increased(Decreased) By: \$ 87,030

FUND 10 GENERAL FUND

FIRE

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-690-02	SALARIES	\$ 973,250	\$ 975,290
10-690-03	PART-TIME SALARIES	\$ 81,113	\$ 79,338
10-690-04	OVERTIME	\$ 41,199	\$ 39,363
10-690-05	FICA (7.65%)	\$ 83,810	\$ 83,711
10-690-06	GROUP INSURANCE	\$ 150,603	\$ 155,920
10-690-07	ORBIT RETIREMENT (15.17%)	\$ 147,709	\$ 151,573
10-690-08	401K MATCH (3%)	\$ 30,617	\$ 29,973
10-690-10	EMPLOYEE TRAINING	\$ 7,000	\$ 9,045
10-690-16	EQUIPMENT MAINTENCE / REPAIR	\$ 35,000	\$ 38,000
10-690-17	VEHICLE MAINTENCE / REPAIR	\$ 32,000	\$ 43,000
10-690-31	GAS-OIL-TIRE EXPENSE	\$ 38,500	\$ 45,000
10-690-32	OFFICE SUPPLY EXPENSE	\$ 2,500	\$ 2,700
10-690-33	DEPARTMENT SUPPLY EXPENSE	\$ 60,058	\$ 42,200
10-690-34	EMPLOYEE PHYSICALS	\$ 6,000	\$ 6,000
10-690-36	UNIFORM EXPENSE	\$ 25,500	\$ 35,000
10-690-47	PROFESSIONAL SERVICES	\$ 4,000	\$ 4,000
10-690-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 19,500	\$ 13,500
10-690-57	MISCELLANEOUS	\$ 350	\$ 400
10-690-73	COMMUNICATIONS EQUIPMENT	\$ 9,200	\$ 16,000
10-690-74	CAPITAL OUTLAY	\$ 22,000	\$ -
TOTAL EXPENDITURES		\$ 1,769,909	\$ 1,770,013

Increased(Decreased) By: \$ 104

FUND 10

GENERAL FUND

COMMITTEES

**Account
Number**

Account Description

FY 25-26 Approved Budget

FY 26-27

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

Increased(Decreased) By: \$ -

FUND 10

GENERAL FUND

TRANSFERS

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-998-02	TRANSFER OUT - SHORELINE PROTECTION	\$ -	\$ -
10-998-04	TRANSFER OUT - CAP IMPROVEMENT FUND	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -
		Increased(Decreased) By:	\$ -

FUND 10		GENERAL FUND		NON-DEPARTMENTAL	
Account Number	Account Description	FY 25-26 Approved Budget		FY 26-27	
10-999-01	CONTINGENCY	\$	314,175	\$	384,080
10-999-02	RESERVE	\$	81,195	\$	-
TOTAL EXPENDITURES		\$	395,370	\$	384,080
		Increased(Decreased) By:		\$	(11,290)

CAPITAL IMPROVEMENTS FUND - FUND 12 FY 2026 - 2027 BUDGET SUMMARY

	FY 25-26 Approved Budget	FY 26-27		Difference from Current Year	
Total Revenues:	\$ 1,643,142	\$ 1,623,545	\$ (19,597)	-1.19%	
Total Expenditures:					
440 Debt Payments	\$ 588,925	\$ 641,425	\$ 52,500	8.91%	
750 Capital Improvements Fund	\$ 654,781	\$ 982,120	\$ 327,339	49.99%	
998 Transfers Out	\$ 201,862	\$ -	\$ (201,862)	-100.00%	
	\$ 1,445,568	\$ 1,623,545	\$ 177,977	12.31%	DIFFERENCE: \$ -

FUND 12 CAPITAL IMPROVEMENT FUND - REVENUES

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
12-301-00	AD VALOREM TAX	\$ 1,157,116	\$ 1,137,519
12-301-03	ONSLOW COUNTY FIRE TAX	\$ 486,026	\$ 486,026
12-399-00	APPROPRIATED FUND BALANCE		
TOTAL REVENUES		\$ 1,643,142	\$ 1,623,545
		Current Expense Amt	\$ 1,623,545
			\$ -

FUND 12 CAPITAL IMPROVEMENT FUND - EXPENDITURES

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
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	\$ 198,091	\$ 198,091
12-440-03	JOEMC FIRE TRUCK PRINCIPAL ONLY DEBT PAYMENTS	\$ 17,500	\$ 70,000
12-750-01	FIRE DEPARTMENT	\$ -	\$ 35,300
12-750-02	FIRE TRUCK (LADDER TRUCK)	\$ -	\$ 218,689
12-750-03	BIKE PATH	\$ 100,000	
12-750-04	PUBLIC WORKS BUILDING PROJECT	\$ 20,000	
12-750-11	FUTURE CAPITAL IMPROVEMENTS	\$ 517,665	\$ 711,015
12-750-45	TAX COLLECTION FEES	\$ 17,116	\$ 17,116
12-998-02	TRANSFER OUT - CAPITAL PROJECT FIRE STATION #2	\$ 201,862	
TOTAL EXPENDITURES		\$ 1,445,568	\$ 1,623,545

Increased(Decreased) By: \$ 177,977

SHORELINE PROTECTION FUND - FUND30 FY 2025 - 2026 BUDGET SUMMARY

		FY 25-26 Approved Budget	FY 26-27		Difference from Current Year	
301-399	Total Revenues:	\$ 5,413,488	\$ 6,117,792	\$ 704,304	13.01%	
<hr/>						
Total Expenditures:						
710-720	Beach	\$ 1,717,342	\$ 1,180,761	\$ (536,581)	-31.24%	
720-50				\$ (1,769,604)	-49.08%	
720-57	Debt	\$ 3,605,846	\$ 1,836,242			
998	Transfers Out	\$ -	\$ -	\$ -	%	
999	Future Projects	\$ 50,300	\$ 3,100,789	\$ 3,050,489	6064.59%	
<hr/>						
		\$ 5,373,488	\$ 6,117,792	\$ 744,304	13.85%	
			\$ -			
DIFFERENCE:						
\$ -						

FUND 30 SHORELINE PROTECTION - REVENUES

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27	
30-301-00	ACCOMODATION TAX	\$ 2,000,000	\$ 2,000,000	\$ - \$ -
30-301-05	AD VALOREM TAX	\$ 1,653,225	\$ 2,283,297	
30-317-01	COUNTY GRANT FUNDING	\$ 150,000	\$ 150,000	
30-329-00	INTEREST INCOME	\$ 125,000	\$ 175,000	
30-336-00	SEA OATS PROGRAM	\$ -	\$ 20,000	
30-345-00	LOCAL OPTION SALES/USE TAX	\$ 1,108,888	\$ 1,153,120	
30-350-01	PAID PARKING REVENUES	\$ 336,375	\$ 336,375	
30-399-00	APPROPRIATED FUND BALANCE (RESTRICTED)	\$ 40,000		
TOTAL REVENUES		\$ 5,413,488	\$ 6,117,792	
		Current Expense Amt	\$ 6,117,792	
			\$ -	

FUND 30 SHORELINE PROTECTION - EXPENSES

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
30-710-08	LEASE PAYMENTS	\$ 36,900	\$ 36,900
30-710-10	BEACH LOBBYIST CONTRACT	\$ 61,300	\$ 64,607
30-710-12	BEACH / ACCESS MAINTENANCE	\$ 138,100	\$ 138,100
30-710-14	BEACH RELATED TRAVEL CONFERENCES	\$ 20,000	\$ 20,000
30-710-15	DUNE / CROSSOVER REPAIR & MAINTENCE	\$ 140,000	\$ 140,000
30-710-45	CONTRACTED SERVICES	\$ 305,070	\$ 24,000
30-710-59	SEA OATS PROGRAM (50/50)	\$ 37,000	\$ 40,000
30-711-45	TAX COLLECTION FEES	\$ 24,454	\$ 24,454
30-720-07	NEW RIVER EIS PROJECT	\$ 185,926	\$ 147,500
30-720-08	CONTRACTS, PLANS, SPECS	\$ 20,000	\$ 20,000
30-720-10	VITEX	\$ 285,200	\$ 285,200
30-720-45	CONTRACTED SERVICES	\$ 40,000	\$ 40,000
30-720-50	2022B SOB PAYMENT ** LAST PAYMENT FY 27 12/15/26	\$ 1,884,803	\$ 1,836,242
30-720-57	2022C FEMA SOB PAYMENT ** LAST PAYMENT FY 26 10/12/25	\$ 1,721,043	\$ -
30-720-60	30 YEAR BEACH PLAN	\$ 275,000	\$ -
30-720-64	SANDBAG REPAIR PROJECT	\$ 188,392	\$ 200,000
30-998-02	TRANSFER OUT TO FUND 31	\$ -	
30-998-03	TRANSFER OUT TO FUND 32	\$ -	
30-999-01	FUTURE PROJECTS	\$ 50,300	\$ 3,100,789
TOTAL EXPENDITURES		\$ 5,413,488	\$ 6,117,792

Increased (Decreased) By: \$ 704,304

Description Fund 10 All Departments	July 1, 2025 FY2026 APPROVED	CURRENT VALUATION 2022-2026 \$.43 RATE
Revenues		
10-301-00 AD VALOREM TAX - Current Year	4,297,249	4,087,560
10-301-01 AD VALOREM TAX - Prior Years	45,000	45,000
10-301-02 AD VALOREM TAX - MOTV	80,000	80,000
10-317-00 AD VALOREM TAX Penalties	3,000	3,000
10-329-00 INTEREST	602,000	675,000
10-335-00 MISCELLANEOUS	2,000	2,000
10-336-07 SALE OF TOWN MERCHANDISE	7,000	7,000
10-337-00 UTILITIES FRANCHISE TAX	530,612	530,612
10-341-00 BEER & WINE TAX	3,400	3,400
10-343-00 POWELL BILL ALLOCATIONS	43,000	43,000
10-345-00 LOCAL OPTION SALES TAX	2,962,767	3,368,920
10-347-02 SOLID WASTE DISP TAX	750	750
10-350-00 RECREATION -RENTAL FEES	2,000	2,000
10-350-01 PAID PARKING REVENUE	112,125	112,125
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	4,000	4,000
10-352-01 FIRE INSPECTIONS & VIOLATION FEES	500	500
10-352-02 CODE ENFORCEMENT FINES	3,000	1,500
10-355-00 BUILDING PERMITS	65,000	65,000
10-355-01 MECHANICAL PERMITS	8,000	8,000
10-355-02 ELECTRICAL PERMITS	12,000	12,000
10-355-03 PLUMBING PERMITS	1,200	1,200
10-355-04 INSULATION PERMITS	500	500
10-355-05 HOMEOWNERS RECOVERY FEE	300	300
10-355-06 TECHNOLOGY FEE	5,000	5,000
10-355-07 REINSPECTION FEE/FINES	13,000	8,000
10-355-09 CCR FEES	2,000	1,000
10-357-08 PLANNING & ZONING FEES	28,000	20,000
10-359-00 REFUSE COLLECTION FEES	575,418	621,353
10-368-01 NCDOT GRASS MOWING REIMB	7,776	7,776
10-383-00 SALE OF FIXED ASSETS	10,000	5,000

Description Fund 10 All Departments	July 1, 2025 FY2026 APPROVED	CURRENT VALUATION 2022-2026 \$.43 RATE
GOVERNING BODY	408,830	327,580
ADMINISTRATION	1,246,486	1,118,444
ELECTIONS	5,000	5,000
IT DEPARTMENT	333,084	366,796
PLANNING/ZONING	277,693	281,700
INSPECTIONS	300,443	307,484
PUBLIC BUILDINGS	473,093	767,482
INSURANCE	377,227	434,997
RETIRED POLICE	17,805	17,805
POLICE	1,669,630	1,653,457
PUBLIC WORKS	551,692	637,405
STREETS	530,500	644,700
SANITATION	561,822	621,353
RECREATION	294,170	381,200
FIRE DEPARTMENT	1,752,851	1,770,013
COMMITTEES	2,000	2,000
NON-DEPARTMENTAL	624,271	384,080
TOTAL EXPENSES	9,426,597	9,721,496
		(0)
CONTINGENCY		
PRIOR BUDGET \$\$ WITHOUT REVALUATION		9738466
DIFFERENCE		(16,970)

Description Fund 12	July 1, 2025 FY2026 APPROVED	FY 2026-2027
		CURRENT VALUATION 2022-2026 \$.43 RATE
Revenues		
12-301-00 AD VALOREM TAX	1,157,116	1,137,519
12-301-03 ONSLOW COUNTY FIRE TAX	486,026	486,026
TOTAL REVENUES	1,643,142	1,623,545
12-440-01 FIRE STATION #2 PRINCIPAL (DEBT)	373,334	373,334
12-440-02 FIRE STATION #2 interest (DEBT)	198,091	198,091
12-440-03 JOEMC FIRE TRUCK PRINCIPAL ONLY (17,500	70,000
12-750-00 ADMINISTRATION OFF SITE EOC / STORAGE		
12-750-01 FIRE EQUIP REPLACEMENT		35,300
12-750-02 FIRE DEPARTMENT - LADDER TRUCK		218,689
12-750-03 BIKE PATH PROJECT	100,000	
12-750-05 PUBLIC WORKS BUILDING PROJECT	20,000	
12-750-06 POLICE DEPT EXPANSION YR1	0	
12-750-11 FUTURE CAPITAL IMPROVEMENTS	715,239	711,015
12-750-45 TAX COLLECTION FEES	17,116	17,116
12-998-02 T/O TO CAP PROJ FIRE STA 2	201,862	
TOTAL EXPENSES	1,643,142	1,623,545
		(0)
CONTINGENCY		
PRIOR BUDGET \$\$ WITHOUT REVALUATION		715538
DIFFERENCE		(4,524)

Description Fund 30	July 1, 2025 FY2026 APPROVED	FY 2026-2027
		CURRENT VALUATION 2022-2026
Revenues		
30-301-00 ACCOMMODATION TAX	2,000,000	2,000,000
30-301-05 AD VALOREM TAX - Beach	1,653,225	2,283,297
30-317-01 COUNTY GRANT FUNDING	150,000	150,000
30-329-00 INTEREST INCOME	125,000	175,000
30-335-16 NC HURRICANE FLORENCE	0	0
30-336-00 SEA OATS PROGRAM (50/50)	0	20,000
30-345-00 LOCAL OPTION SALES TAX	1,108,888	1,153,120
30-350-01 PAID PARKING REVENUE	336,375	336,375
30-399-00 APPROP. FUND BALANCE	40,000	0
TOTAL REVENUES	5,413,488	6,117,792

SHORELINE PROTECTION

30-710-08 LEASE PAYMENTS	36,900	36,900
30-710-10 BEACH LOBBYIST CONTRACT	61,300	64,607
30-710-12 BEACH/ACCESS MAINTENANCE	138,100	138,100
30-710-14 BEACH MEETINGS /CONFERENCES	20,000	20,000
30-710-15 M & R DUNE/CROSSWALK	140,000	140,000
30-710-45 CONTRACTED SERVICES	305,070	24,000
30-710-59 SEA OATS PROGRAM	37,000	40,000
30-711-45 TAX COLLECTION FEES	24,454	24,454

BEACH REN. / DUNE STAB.

30-720-07 NEW RIVER EIS PROJECT	185,926	147,500
30-720-08 CONTRACTS, PLANS, SPECS	20,000	20,000
30-720-10 VITEX	285,200	285,200
30-720-45 CONTRACTED SERVICES	40,000	40,000
30-720-50 2022B SOB PAYMENT	1,884,803	1,836,242
30-720-57 2022C FEMA SOB FEES	1,721,043	
30-720-60 30 YEAR BEACH PLAN	275,000	
30-720-64 SANDBAG REPAIR PROJECT	188,392	200,000
30-999-01 FUTURE PROJECTS FUND	50,300	3,100,789
TOTAL EXPENSES	5,413,488	6,117,792

0

CONTINGENCY
PRIOR BUDGET \$\$ WITHOUT REVALUATION 2,826,586.00

Section IV, ItemA.

DIFFERENCE 274,203.00

Neutral Property Tax Increase (Decrease)

Town of North Topsail Beach

Note: The top part of this worksheet is used as working papers to make it easier for you (counties and municipalities) to calculate amounts that should be used in the actual budget ordinance.

Revaluations as of:

January 1, 2022 and 2026

Fiscal year	Assessed Valuation as of June 30	Annexation (Deannexation)	Total Adjusted for Annexation or Deannexation	Valuation Increase (Decrease)	Percentage change
2026-27	1,805,769,247	-	1,805,769,247		
			25-26	1,743,300,000	
2025-26	1,743,300,000	-	1,743,300,000	38,700,000	2.27%
			24-25	1,704,600,000	
2024-25	1,704,600,000	-	1,704,600,000	73,700,000	4.52%
			24-25	1,630,900,000	
2023-24	1,630,900,000	-	1,630,900,000	41,100,000	2.59%
			23-24	1,630,900,000	
			22-23	1,589,800,000	
2022-23	1,589,800,000				3.12%
					Average growth % Doesn't include revaluation increase (decrease)
Last year prior to revaluation				Tax rate	Estimated tax levy
2025-26	1,743,300,000			0.4300	7,496,190
First year of revaluation				Tax rate to produce equivalent levy	
2026-27	1,805,769,247			0.4151	7,496,190
Increase (decrease) tax rate for average growth rate				Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2026-27	1,805,769,247			0.4281	7,730,434
				Increase (Decrease) in Tax Levy	234,244
				Average Percentage Increase (Decrease)	3.12%

Received from ONLSOW 6/16/2026

JURISDICTION	REAL ESTATE	ESTIMATED APPEAL IMPACT	SONAL PROPE	PUBLIC SERVICE COMPANIES	MOTOR VEHICLES	TOTAL
TOWN OF NORTH TOPSAIL BEACH	\$1,769,844,247		\$9,000,000	\$2,925,000	\$24,000,000	\$1,805,769,247

	\$1,805,769,247	1,781,769,247	Values net of Motor Vehicles	
	-\$24,000,000	17,817,692	per 100 rate	
		0.43	Levy	
		7,661,608	98% collection rate	0.43
Fund 10		4,087,560	54.44%	0.23
Fund 12		1,137,519	15.15%	0.07
Fund 30		2,283,297	30.41%	0.13
			100.00%	

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



E.L. Faison
Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

Alexis Stanfield, NCCCC
Town Clerk

MEETING DATE: *June 30, 2026*

TO: Board of Aldermen
FROM: E.L. Faison, Interim Town Manager
DEPARTMENT: Administration
SUBJECT: North Carolina Department of Water Resources: Flood Mitigation Application

SUMMARY:

The Board of Aldermen are requested to approve submittal of this grant application to the North Carolina Department of Water Resources (NCDWR) for a flood mitigation project. Time is of the essence, applications for this program are due June 30th.

The project is structured as two phases, this grant application will potentially fund Phase II, cost \$199,600, and includes a local match of \$480,000, from Phase I, an existing grant, for a total project budget of \$679,600. This project, (Phase II), if funded, leverages an existing grant funded project (Phase I) from the North Carolina Department of Public Safety-Division of Emergency Management (NCDPS-NCDEM) "#DRMG2304#", which has funded (2) Stormwater Projects, approximately \$1.3M. The Board may recall awarding *Atlantic On-Site Development, LLC*, the contract for those improvements at the regular meeting on May 13th.

The proposed scope of work for NCDWR grant 'Phase II' involves the installation of approximately 300 linear feet of stormwater pipe and 3 drop inlets to capture water from Gray Street and Ocean Drive, connecting into the 'Phase I' infiltration system. Phase I is part of the existing grant with NCDPS-NCDEM. This second project will reduce flooding, improve emergency access, and protect adjacent waters designated as Shellfish Growing waters.

The Coastal Federation (CF) approached the Town, last month to explore the opportunity of leveraging the towns existing grant (NCDPS-NCDEM) with a second grant, which CF would prepare the grant application and administer the project. This second grant, if funded will enhance the mitigation efforts associated with flooding in the Ocean City Beach community. This community experiences chronic roadway flooding that threatens public safety, disrupts transportation, and degrades coastal water quality. During major rainfall events, water accumulates on NC Highway 210 to the extent that the Town must deploy pumps and divert traffic onto Ocean Drive. This detour creates significant safety concerns because in addition to being flooded itself, Ocean Drive is narrow and often lined with parked vehicles, limiting access for emergency responders and evacuation traffic.

CF will administer the grant and will hold the town financially harmless for project overruns, an MOA detailing those responsibilities has been prepared with the assistance of our Town Attorneys.

SPECIFIC ACTION REQUESTED:

Suggested Motion: "I, _____, make a motion to,

1. Adopt Resolution 2026-03 Water Resources Development Grant
2. Hereby certify that the Town's subordinates and any person or persons designated to act on behalf of the applicant do not have an actual or apparent conflict of interest with respect to the project and approves the signing of the Conflict of Interest statement.
3. Acknowledge and certify that the Town of North Topsail Beach does not have any overdue tax debts, as defined by N.C.G.S. 105-243.1, at the federal, State, or local level.
4. Approve the Memorandum of Agreement - between the Town and the Coastal Federation, which describes roles, responsibilities and holds the Town financially harmless for project overruns.
5. Authorize the Mayor and/or Interim Town Manager to finalize and execute all necessary documents needed to submit the Application.

Memorandum of Agreement
Between
North Carolina Coastal Federation
And
Town of North Topsail Beach

THIS MEMORANDUM OF AGREEMENT (hereinafter the “MOA”) is made and entered into on this ___ day of _____, by and between the **Town of North Topsail Beach** (hereinafter the “Town,”) and the **North Carolina Coastal Federation, Inc.** (hereinafter the “Coastal Federation”) (hereinafter collectively the “Parties”).

I. Purpose

The purpose of this MOA is to establish the roles and responsibilities of the Parties upon award of a Water Resources Development Grant (hereinafter “WRDG”) by the North Carolina Department of Environmental Quality (hereinafter “NC DEQ”) for the Ocean City Beach Flood Reduction Project.

II. Project Description

The Town has secured funding from the North Carolina Department of Public Safety (hereinafter “NC DPS”) for the North Topsail Beach Flooding Improvement Project located at Island Drive and Gray Street to install a stormwater collection and infiltration system. (Attachment A)

The Coastal Federation, in partnership with the Ocean City Beach Council, seeks to address flooding on Ocean Drive by installing an additional stormwater collection line along Gray Street to its intersection with Ocean Drive. (Attachment B)

III. Scope of Work

The Federation and the Town will complete the following project:

- 1) Engineering to determine additional flow capacity of the NC DPS funded infiltration system;
- 2) Survey and Design of ~170 linear feet of contained stormwater collection pipe and associated drop inlets to connect with the collection system installed along Island Drive;
- 3) Obtain all required Federal, State and local environmental permits;
- 4) Construct the Gray Street-Ocean Drive stormwater collection system; and
- 5) Disseminate results of the project to increase public awareness of stormwater and methods of reducing volume to improve water quality and resilience.

IV. Participant Responsibilities

Through this MOA the parties agree as follows:

The Town agrees to:

- 1) Submit a WRDG application for the survey, design, and construction of the Gray Street stormwater collection line;
- 2) Document \$480,000 of the NC DPS funds as match funds for the WRDG application by providing invoices;
- 3) Maintain the constructed system in perpetuity; and

provide updates on the project via the Town’s public information sharing services.

The Coastal Federation agrees to:

- 1) Serve as the Primary Contact and Contract Administrator for the WRDG;
- 2) Contract with a qualified engineering firm to survey and design the Gray Street system;
- 3) Obtain all required Federal, State and local environmental permits;
- 4) Contract with a qualified contractor to construct the system as per sealed engineered plans and specifications within the grant budget;
- 5) Provide project management for construction of the system;
- 6) Share the project through the Coastal Federation’s communications outlets (social media, newsletters, etc.); and
- 7) Prepare and submit progress reports, final report and payment requests to NC DEQ.

V. Financial Responsibility

Coastal Federation accepts the fiscal responsibility of completing the project within budget. The Town will not be held responsible for any funding shortfalls or cost overruns beyond the proposed grant award amount.

VI. Term

The term of this MOA will begin on June 30, 2026 and end on June 30, 2028.

VII. Termination

Either party may terminate this MOA upon sixty (60) days’ written notice without cause or immediately upon notice with cause.

VIII. Notice

Coastal Federation:

Bree Charron
Water Quality Program Director
North Carolina Coastal Federation
brec@nccoast.org
3609 NC 24
Newport, NC 28570
252-393-8185 x 110

Rachael Carlyle
Chief Operation Officer
North Carolina Coastal Federation
rachaelc@nccoast.org
3609 NC 24
Newport, NC 28570
252-393-8185 x 102

Town:

Town Manager
Town of North Topsail Beach
lfaison@northtopsailbeachnc.gov
2008 Loggerhead Court
North Topsail Beach, NC 28460
(910) 328-1349

IX. Access to Records

The Parties agree, upon reasonable notice, to provide one another with access to and the right to examine such books and records of the other as may reasonably be required for purposes of: (i) ensuring compliance with this MOA, and (ii) accounting, and audits.

X. Liability

No liability will arise or be assumed between the Parties as a result of this MOA.

XI. Disputes

Any disputes relating to this MOA will, subject to applicable law, be resolved by consultation between the Parties. Should resolution by consultation of the Parties reach an impasse or fail, the dispute may be resolved in a court of competent jurisdiction pursuant to section XVI below.

XII. Headings

Headings in this MOA are for convenience and reference only and shall not be used to interpret or construe its provisions.

XIII. Invalidity or Unenforceability of Particular Provisions

The invalidity or unenforceability of any particular provision of this MOA shall not affect the other provisions. This MOA shall be construed in all respects as if such invalid or unenforceable provisions were omitted.

XIV. Complete Agreement

This MOA contains the complete agreement concerning the arrangement between the Parties and shall, as of its execution, supersede all other agreements between the Parties.

XV. Amendments

This MOA may be amended at any time by mutual written agreement signed by both Parties.

XVI. Governing Law; Venue

This MOA shall be controlled by the laws of the State of North Carolina. Exclusive venue for any action, whether at law or in equity, shall be in a court of competent jurisdiction in Onslow County, North Carolina.

In witness whereof, the undersigned have executed this Agreement as of the date first above written:

North Carolina Coastal Federation, Inc.

Town of North Topsail Beach

By: Braxton Davis, Executive Director

By: Larry Faison, Interim Town Manager

(signature)

(signature)

(date)

(date)

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Municipal Finance Officer

List of Attachments

Attachment A: NCDPS Gray Street Infiltration Project Map

Attachment B: WRDG Application Project Map

ATTACHMENT E
State Grant Certification – No Overdue Tax Debts¹

Instructions: **Choose an item.** should complete this certification for all state funds received. Entity should enter appropriate data in the yellow highlighted areas. The completed and signed form should be provided to the state agency funding the grant to be attached to the contract for the grant funds. A copy of this form, along with the completed contract, should be kept by the funding agency and available for review by the Office of State Budget and Management.

Town of North Topsail Beach

June 30, 2026

To: State Agency Head and Chief Fiscal Officer

Certification:

I certify that the Town of North Topsail Beach does not have any overdue tax debts, as defined by N.C.G.S. 105-243.1, at the federal, State, or local level. I further understand that any person who makes a false statement in violation of N.C.G.S. 143C-6-23(c) is guilty of a criminal offense punishable as provided by N.C.G.S. 143C-10-1b.

Sworn Statement:

Richard Grant being duly sworn, say that I am the Mayor, respectively, of the Board of Aldermen for the Town of North Topsail Beach in the State of North Carolina; and that the foregoing certification is true, accurate and complete to the best of my knowledge. I also acknowledge and understand that any misuse of State funds will be reported to the appropriate authorities for further action.

Authorized Official Signature

Name and Title

Date Signed

Notarization:

Sworn to and subscribed before me on the day of the date of said certification.

(Notary Signature and Seal)

My Commission Expires: _____

¹ G.S. 105-243.1 defines: "Overdue tax debt. - Any part of a tax debt that remains unpaid 60 days or more after it becomes collectible under G.S. 105-241.22. The term does not include a tax debt for which the taxpayer entered into an installment agreement for the tax debt under G.S. 105-237 within 60 days after the tax debt became collectible, if the taxpayer has not failed to make any payments due under the installment agreement." & "Tax debt. - The total amount of tax, penalty, and interest collectible under G.S. 105-241.22."

Employees are to avoid any conflict of interest, even the appearance of a conflict of interest. This organization serves the community as a whole, rather than only serving a special interest group.

The appearance of a conflict of interest can cause embarrassment to the organization and jeopardize the credibility of the organization. Any conflict of interest, potential conflict of interest or the appearance of a conflict of interest is to be reported to your supervisor immediately. Employees are to maintain independence and objectivity with clients, the community, and organization. Employees are called to maintain a sense of fairness, civility, ethics, and personal integrity even though law, regulation, or custom does not require them.

3.0 ACCEPTANCE OF GIFTS:

Employees, members of employee's immediate family, and members of the Board are prohibited from accepting gifts, money, or gratuities from the following:

- 3.1 Persons receiving benefits or services from the organization.
- 3.2 Any person or organization performing or seeking to perform services under contract with the organization.
- 3.3 Persons who are otherwise in a position to benefit from the actions of any employee of the organization.

Employees may, with the prior written approval of their supervisor, receive honoraria for lectures and other such activities while on personal days, compensatory time, annual leave, or leave without pay. If the employee is acting in any official capacity, honoraria received by an employee in connection with activities relating to employment with the organization are to be paid to the organization.

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



E.L. Faison
Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

Alexis Stanfield, NCCCC
Town Clerk

Resolution 2026-03 Water Resources Development Grant

WHEREAS, the Town of North Topsail Beach desires to sponsor the Storm Water Infiltration Project- Phase II, which will aid in stormwater control measures, frequent roadway flooding, and drainage issues; and,

WHEREAS, the issues present significant concerns for both residents and visitors. These conditions can impact public safety, accessibility, and the overall quality of life within the community; and,

WHEREAS, the community has a strong reliance on tourism and, as a primary economic driver, these conditions have the potential to adversely affect visitor experiences, disrupt commerce, and hinder economic growth; and,

WHEREAS, the Storm Water Infiltration Project – Phase II plays an integral role in maintaining and protecting the existing native vegetation and wildlife; and,

WHEREAS, excess runoff can transport pollutants into natural areas, threatening ecological health and biodiversity. Implementing effective drainage and stormwater control measures is essential for protecting and preserving the natural resources and ecosystems that contribute to the community's environmental character and appeal;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of Aldermen requests the State of North Carolina to provide financial assistance to Town of North Topsail Beach for the Storm Water infiltration project – Phase II in the amount of \$199,600.00.
2. The Board of Aldermen assumes full obligation for payment of the balance of project costs;
3. The Board of Aldermen will obtain all necessary State and Federal permits;
4. The Board of Aldermen will comply with all applicable laws governing the award of contracts and the expenditure of public funds by local governments.
5. The Board of Aldermen will supervise construction of the project to assure compliance with permit conditions and to assure safe and proper construction according to approved plans and specifications;
6. The Board of Aldermen will obtain suitable spoil disposal areas as needed and all other easements or rights-of-way that may be necessary for the construction and operation of the project without cost or obligation to the State;

7. The Board of Aldermen will assure that the project is open for use by the public on an equal basis with no restrictions;
8. The Board of Aldermen will hold the State harmless from any damages that may result from the construction, operation and maintenance of the project;
9. The Board of Aldermen accepts responsibility for the operation and maintenance of the completed project.

Richard Grant, Mayor
North Topsail Beach Board of Aldermen

Alexis Stanfield, Clerk to the Board

Instructions Sheet



DWR Water Resources Development Grant Application For State & Local and NRCS-EQIP Projects - Spring 2026 Cycle

Please complete Checklist sheet and enter information into yellow cells in each labeled sheet listed below. Complete *In-Kind Budget Notes* for any budget item where an In-kind amount is listed in the Budget sheet.

- Contact Information
- Project Information
- Project Narrative
- Treatments
- Benefits & Evaluation Criteria
- Budget
- In-Kind Budget Notes

NOTES & INSTRUCTIONS

General Notes

Grant Guidelines: applicants are required to read the most recent version of the State&Local or NRCS-EQIP Guidelines that can be viewed and/or downloaded from the grant website below prior to completing this application.
 Applicant must be a unit of local government. Primary Contact is Applicant's representative responsible for project oversight and contract administration. Project Supporter is any additional organization or individual who has provided a Letter of Support for the application.
 Applicant or Primary Contact shall include a letter of support on official letterhead of any organization listed as a *Project Supporter* on the *Project Information* sheet.

Application Form

A complete Application Submittal consists of all of the required items listed on the Checklist sheet.
 This completed application form will become part of the DEQ Contract documentation should a project be recommended for funding by DWR. Please make sure all information contained is accurate and complete.
Some data entry cells in the following sheets have a dropdown list to select a specific category. Other cells have a red arrow in the upper right corner to hover over for viewing additional guidance notes.
 Any modifications to the content or formatting of this form without the prior consent of the DWR Grant Administrator are strictly prohibited by NC DEQ.
 To Create Adobe PDF Document of this Application For Your Records:
 1.) If Adobe Acrobat is Installed: File> Save As Adobe PDF> Entire Workbook> Fit Worksheet to a single page> Convert to PDF.
 2.) If Adobe Acrobat is Not Installed: File> Save As> Select 'PDF next to Save as type> Options> Entire Workbook> Save. Note these settings vary depending on the version of Excel so please consult your agency's IT or computer administrator for more information about this process.

Documentation

Checklist Sheet: contains list of all of the required documents and files needed for application submission.
 Mapping: A scaled conceptual plan/map is required that should directly reflect the proposed locations of all project elements listed in the Project Narrative and Treatment sheets contained in this application spreadsheet.
 Required Forms: all can be downloaded from the grant website below.
 Additional Documentation: required for Feasibility Studies, NRCS-EQIP Stream Restoration Projects & Water-Based Recreation projects involving Land Acquisition.

Submittal

Complete Application Submittal: consists of 1.) An Excel version of this application form. 2.) One Adobe pdf document labeled *Map(s)*. 3.) One Adobe pdf document labeled *Signed Documents* (resolution, conflict of interest, letters of commitment (Feasibility Studies & Land Acquisition).
 A third pdf file labeled *Supplementary Documents* containing reports, data, letters of support, etc. can be provided but is not required.
Email Submission: when all sheets of this application are complete please email a completed version of this Excel file, along with all required application documentation, to: amin.davis@deq.nc.gov

For additional information, please visit the Water Resources Development Grant website below or contact Grant Administrator Amin Davis at 919-707-9132 / amin.davis@deq.nc.gov
<https://www.deq.nc.gov/about/divisions/water-resources/water-resources-grants/water-resources-development-grant-program>

Checklist Certifications

STATE & LOCAL PROJECTS			PROJECT CERTIFICATIONS	
Included	Required Items	File Format	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Project includes other state or federal grant funding
<input type="checkbox"/>	All Required Application Sheets Completed	Excel File	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	All sources of non-federal and federal matching funds have been listed on the Budget sheet
<input type="checkbox"/>	Scaled Project Location & Conceptual Plan Maps	Pdf (preferred), Jpeg	Yes <input type="checkbox"/> No <input type="checkbox"/>	Applicant has read the WRDG Spring 2026 Grant Guidelines document
<input type="checkbox"/>	Completed & Signed Official Resolution Form	Pdf	Yes <input type="checkbox"/> No <input type="checkbox"/>	Project is associated with an existing environmental permit requirement, enforcement action or compensatory mitigation.
<input type="checkbox"/>	Completed & Signed Conflict of Interest Certification	Pdf	Yes <input type="checkbox"/> No <input type="checkbox"/>	NRCS-EQIP Only: Project includes NC Land & Water Funding
<input type="checkbox"/>	DEQ-Approved Agency Conflict of Interest Policy	Pdf	Yes <input type="checkbox"/> No <input type="checkbox"/>	Applicant is currently registered in NC Electronic Vendor Portal (https://evp.nc.gov/)
<input type="checkbox"/>	Geotagged Photos Per <i>WRDG Guidelines For Taking Geotagged Digital Photos</i>	Jpeg, Upload to Filesharing Website		
<input type="checkbox"/>	Letter of Commitment (Feasibility Studies & WB Recreation Land Acquisitions Only)	Pdf		
<input type="checkbox"/>	Basis For Claimed Value of Land Transfer (Land Transfers Only)	Pdf		
<input type="checkbox"/>	Request For Payment of Appropriation Form (Special Appropriations Only)	Pdf		
	Supplemental Items (Not Required)			
<input type="checkbox"/>	Letters of Support	Pdf		
<input type="checkbox"/>	Relevant Data, Reports, etc.	Pdf		
<input type="checkbox"/>	Multimedia (Videos, Drone Imagery, etc.)	Upload to Filesharing Website		
	Please click all relevant check boxes above to indicate item is included			
NRCS-EQIP STREAM RESTORATION PROJECTS				
Included	Required Items	File Format		
<input type="checkbox"/>	All Required Application Sheets Completed	Excel File		
<input type="checkbox"/>	Scaled NRCS Conservation Plan Map	Pdf (preferred), Jpeg		
<input type="checkbox"/>	Scaled Conceptual Restoration Plan With Practice Codes	Pdf (preferred), Jpeg		
<input type="checkbox"/>	Signed & Completed Official Resolution Form (Grantee)	Pdf		
<input type="checkbox"/>	Signed & Completed Resolution Affirmation (Co-Grantee)	Pdf		
<input type="checkbox"/>	Signed & Completed No Conflict of Interest Certifications (Grantee & Co-Grantee)	Pdf		
<input type="checkbox"/>	DEQ-Approved Agency Conflict of Interest Policies (Grantee & Co-Grantee)	Pdf		
<input type="checkbox"/>	Signed NRCS-CPA-1155 or 1156 Conservation Plan or Schedule of Operations	Pdf		
<input type="checkbox"/>	Eligible Practices Spreadsheet (If Non-Eligible Stream Practices on 1155 or 1156)	Excel File		
<input type="checkbox"/>	Signed NRCS-CPA-1202 NRCS Conservation Program Contract(s)	Pdf		
<input type="checkbox"/>	Geotagged Photos Per <i>WRDG Guidelines For Taking Geotagged Digital Photos</i>	Jpeg, Upload to Filesharing Website		
	Please click all relevant check boxes above to indicate item is included			

Project Information Sheet

Provided by Grant Administrator	Project Name. Please include name of nearest waterbody in Project Name for stream restoration projects. For Phased projects, please include Phase ID at the end of the Project Name. Example: Big Creek Stream Restoration-Phase II.	Select from the choices below using pull-down arrow.	DWR Funding Request (No Entry Needed, Auto-calculated From Budget Sheet)	Total Project Cost (No Entry Needed, Auto-calculated From Budget Sheet)	Most recent date this application was completed or revised (mm/dd/yr)	Latitude In decimal degrees format (35.12345) based on approximate center portion of project area.	Longitude In decimal degrees format (-78.12345) based on approximate center portion of project area.	Last Four Digits of Applicant's Nine-Digit Federal Tax ID #			If project is not on a named waterbody please list that here. If project is on a named waterbody please list that here.	DWR Riverbasin	
WRDPG_Pj_ID	WRDG_Name	Eligible_Purpose	Amount Requested	Project_Cost	Application_Date	Latitude_DD	Longitude_DD	Applicant_Tax_ID	County	Nearest_Municipality	Nearest_Named_Waterbody	River_Basin	Ecoregion
	North Topsail Beach Stormwater Infiltration Project-Phase II	Water Management	\$199,600.00	\$679,600.00	06/23/26	34.45713	-77.49231	2876.00	Onslow	North Topsail Beach	Stump Sound	White Oak	Middle Atlantic Coastal Plain
		EP_Short	Typical Projects, But Not Limited To...										
		Stream Restoration	Stream restoration, Stream/shoreline stabilization, Dam&aquatic barrier removals										
		Water-Based Recreation	Water access structures, Trails, Greenways, Land Acquisition & Facility Development										
		Water Management	Stormwater control measures (BMPs), drainage, flood reduction										
		Feasibility/Engineering Study	Studies to implement Stream Restoration, Water Management & Water-based recreation projects										
		NRCS EQIP Stream Restoration	Stream restoration projects on agricultural lands										
Weblinks		EQIP North Carolina				Google Maps	Google Maps			Google Maps	NC 2022 Integrated Report Map	NC River Basins Map	Ecological Address Map

Project Narrative Sheet

<p>Provided by Grant Administrator</p>	<p>One or two sentence Project Scope of DWR Funding Request. Example: Stabilize/restore 2,500 linear feet and plant 5 acres of riparian area along Little Creek; Construction of a bioretention cell to treat ~ 1.5 acres of stormwater runoff originating from ABC Plaza; Construction of 5,000 linear feet of greenway along Little River.</p>	<p>Brief description of the overall Project Scope (what's being proposed) & justification (why it's being proposed). For stream restoration & water management projects, justification should briefly state what the impairment being addressed is, and how the project will specifically address the impairment. For Phased projects please first describe what phase of project grant funds are currently being requested for, then describe how this phase fits into the overall project phasing. Project plan map(s) should reflect project phasing accordingly. Additional supplementary documentation (i.e., conceptual plans, reports, etc.) should reflect phasing, if applicable, and shall be provided as separate attachments as part of application submittal.</p>	<p>Brief description of Existing Site Conditions, Land Use Within & Immediately Adjacent to Project Area. For NRCS-EQIP projects mention the type of agricultural operation: hay, horticulture, crop type, livestock (cattle, hog, poultry, etc.), combination, etc.</p>
<p>WRDPG_Prj_ID</p>	<p>Project_Scope_Applicant</p>	<p>Project_Scope_Need</p>	<p>Existing_Conditions</p>
	<p>Design and construction of stormwater conveyance and infiltration system in the historic Ocean City Beach Community of North Topsail Beach that will address flooding along Highway 210 and adjacent streets. Phase II will install approximately 300 linear feet of stormwater pipe and 3 drop inlets to capture water from Gray Street and Ocean Drive, connecting into the Phase I infiltration system. This project will reduce flooding, improve emergency access, and protect adjacent waters designated as Shellfish Growing waters.</p>	<p>Ocean City Beach community at North Topsail Beach experiences chronic roadway flooding that threatens public safety, disrupts transportation, and degrades coastal water quality. During major rainfall events, water accumulates on NC Highway 210 to the extent that the Town must deploy pumps and divert traffic onto Ocean Drive. This detour creates significant safety concerns because in addition to being flooded itself, Ocean Drive is narrow and often lined with parked vehicles, limiting access for emergency responders and evacuation traffic.</p> <p>The project area lies between two highly sensitive coastal water bodies. Runoff ultimately reaches Stump Sound, which contains Outstanding Resource (ORW) as well as SA-designated waters protected for shellfish harvesting, and the Atlantic Ocean, which supports swimming, recreation, and the local tourism economy. Floodwaters mobilize sediment, nutrients, bacteria, petroleum products, trash, and other pollutants that impair water quality and threaten both public health and shellfish resources.</p> <p>The Town has developed a stormwater management strategy that captures runoff within the roadway corridor and conveys it to a subsurface infiltration system. Phase II of this project seeks to extend the capacity of the infiltration system to Ocean Drive, expanding the capture and treatment capacity to another area of chronic flooding. Phase I of the project, set to begin this summer, will install the primary stormwater capture, conveyance and infiltration system. By infiltrating runoff into native sandy soils, the system replicates the island's natural hydrology and eliminates the need for direct discharge to adjacent surface waters.</p>	<p>The project is located within the NC Highway 210 right-of-way and adjacent Town rights-of-way, including Gray Street and Ocean Drive, in the historic Ocean City Beach community of North Topsail Beach. The surrounding area consists of residential neighborhoods, Town emergency services facilities, public works infrastructure, and heavily traveled transportation corridors. Frequent flooding occurs during significant rainfall events, resulting in roadway closures, traffic detours, and impaired emergency access. The project area drains toward environmentally sensitive waters, including SA-classified shellfish harvesting</p>

Benefits Evaluation Criteria

Provided by Administrator							
Numbers in () below represent maximum score for each criteria. A maximum of 25 additional points will be added by Program Administrator based on Benefits to State Owned Properties, Financial Resources & Regional Benefits							
WRDGP_Pri_ID	Economic Benefits (15)	Social Benefits (15)	Environmental Benefits (25)	Environmental Impacts (20)	Regional Benefits (10)	Financial Resources (10)	State-owned Land Benefits (5)
	The proposed stormwater drainage expansion in Ocean City Beach will provide several economic benefits. The community's resiliency will be improved by effectively draining stormwater from roadways and residential yards, ensuring residents can use roadways during and after emergencies. The expanded infiltration system will reduce flooding threats to homes and vehicles, mitigating property loss or damage. By improving stormwater management, the project will reduce flood damage risks, help avoid costly emergency response and roadway maintenance expenses, and lessen the financial burden on homeowners who currently face recurring flooding, property damage, increased maintenance costs, and reduced property values. In addition, the project protects water quality that supports two major coastal economic drivers: shellfish harvesting and tourism. Stump Sound's shellfish waters contribute to the region's seafood economy, while the Atlantic Ocean attracts visitors whose spending supports local businesses and employment. Maintaining clean coastal waters helps safeguard these economic benefits while reducing	The project improves emergency access, community resilience, quality of life, and preservation of cultural heritage. Rain events cause stormwater flooding on Route 210, resulting in North Topsail Beach emergency services to re-route through Ocean Drive. Persistent flooding has impacted the secondary emergency route, ultimately affecting emergency services operations. Alleviating the flooding on Ocean Drive will ensure traffic flow and emergency access for the town. The project benefits homeowners by reducing the stress, inconvenience, and uncertainty associated with recurring flooding. Residents will experience safer access to their homes, fewer disruptions during storms, reduced risk of property damage, and improved neighborhood conditions. These homeowners are responsible for the preservation of one of North Carolina's most important African American historic communities. Established in 1949, Ocean City Beach provided opportunities for Black families to own coastal property during segregation and remains a living cultural landmark today. The community has partnered with the Town in supporting this effort because reducing flooding	Alleviating flooding in Ocean City Beach roadways will reduce the overall pollution load delivered to surrounding waters. Pumped floodwaters currently transport sediment, nutrients, bacteria, hydrocarbons, trash, and other pollutants toward Stump Sound and the Atlantic Ocean. The proposed development extension provides an infiltration pathway for stormwater that would otherwise carry pollutants to the open waterway. These improvements will help protect the Outstanding Resources Waters and SA-designated shellfish harvesting waters in Stump Sound, which require some of the highest water-quality standards in North Carolina. The recreational waters of the Atlantic Ocean that support swimming, fishing, and tourism will also benefit from runoff infiltration and water quality improvements. The project will also reduce localized flooding, improve stormwater attenuation, and restore a more natural hydrologic function within the developed coastal landscape.	Land disturbance is an expected impact for implementation of the stormwater proposal. Installation for piping and drop-ins will require excavation, grading, pipe installation, and filling among other construction activities. Impacts will be minimized by utilizing existing rights-of-way and previously disturbed areas whenever possible. Construction staging will occur in previously cleared locations to avoid impacts to natural habitats. The project incorporates green stormwater infrastructure through infiltration-based treatment that mimics natural hydrology and eliminates surface-water discharges. Long-term maintenance by the Town will ensure continued performance and minimize future environmental impacts while providing lasting water-quality benefits.	The project provides benefits extending beyond the immediate project area by protecting regionally significant water resources and cultural heritage assets. Improved stormwater management will help safeguard water quality in Stump Sound and adjacent Atlantic Ocean waters that support shellfish harvesting, recreation, tourism, and coastal economies throughout Onslow County. This project is one of several innovative stormwater solutions being implemented by towns on Topsail Island. It will be part of a showcase in barrier island stormwater management that will be communicated by the Federation and partners to other coastal municipalities.	Current Ocean City Beach property owners are the remainder of a black American legacy in North Carolina with the Civil Rights Movement. Since 1949, Ocean City Beach has been a refuge and playground for black families otherwise segregated out of recreational spaces. As the area developed, it became the first residential beach community with black home ownership in North Carolina. The OCB Jazz Festival is a weekend-long event that utilizes the undeveloped and protected parcels of OCB. The historical and regional significance of this event and site reinforces the needs for proper stormwater treatment for floodwaters. Protecting this historic community from flooding helps preserve an irreplaceable part of North Carolina's coastal heritage while supporting regional tourism and economic activity.	The project is located within and directly benefits North Carolina Department of Transportation rights-of-way along NC Highway 210. Reducing flooding within this state transportation corridor will improve roadway reliability, public safety, emergency access, and long-term infrastructure performance while reducing maintenance demands associated with recurring stormwater issues.
Examples	Discuss Economic Benefits such as: Economic Development, Eco-tourism, Local Job Creation/Retention, Improved Community Resiliency, Increased Property Values, Improved Retail Sales, Infrastructure/Property Loss Mitigation, Reduced Energy/Operation Costs, Reduced Development Costs (LID), Reduced Drainage Infrastructure Costs, Reduced Maintenance Costs, Water Conservation/Reuse.	Discuss social benefits related to this project such as: ADA/Universal Design Standards, Collaborative Partnerships/Stakeholder Engagement, Community Development & Revitalization, Environmental education/STEAM (Signage, Tours, etc.), Addresses Documented Social Vulnerability Concern, Improved Aesthetics, Improved Community Resiliency, Improved Physical Fitness/Recreation, Improved Public Health, Improved Safety, Reduced Noise Pollution, In Authorized Planning Document/Area, Within/Connectivity to Significant Cultural or Natural Heritage Area.	Air Quality, Aquatic Passage, Drainage & Flooding, Climate Resiliency (Carbon Sequestration, Urban Heat Island Regulation, Water Temperature Regulation), Effectiveness Monitoring, Environmental Stewardship, Floodplain Reconnection, Aquatic & Terrestrial Habitat Improvement, Groundwater Recharge, Habitat Reconnection, Invasive Species Removal, Natural Area Conservation/Preservation, Nutrient Reduction, Pollutant Reduction, Riparian Buffer Restoration, Sediment Reduction, Streambank/Shoreline Stabilization, Stormwater Attenuation, Water Conservation/Reuse.	Discuss potential environmental impacts of the project such as: Aquatic Habitat Disturbance, Land Disturbance, Impermeable Surface Addition, Riparian Buffer Disturbance, New Stream Crossings, Vegetation Removal, etc. Also discuss how impacts will be minimized such as: delineation and avoidance of environmentally-sensitive areas, surface waters & wetlands; ecologically-designed crossings to promote upstream aquatic passage (bridges, bottomless culverts, etc.); integration of Low-Impact Development design principles; incorporation of green stormwater infrastructure; minimal ground disturbance (i.e., timber mats/tree clearing; stream pump-parounds during construction, use of previously cleared/disturbed areas for construction staging, etc. Longterm Maintenance Agreements can help reduce impacts over time	Discuss regional benefits such as: direct educational workshops, regional onsite connectivity, etc.	Discuss if project is located in an Economically Distressed/ Disadvantaged/ Underserved Neighborhood or Community. Also discuss any Leveraged Funding Sources if applicable. "Leveraged" means if there are more than two funding sources listed in the FUNDING SOURCES SUMMARY of the Budget sheet.	Discuss if project is located within/adjacent to a State-owned property and how project would provide a direct benefit.
Evaluation Scoring	Maximum points for demonstration that project will provide multiple economic benefits.	Maximum points for demonstration that project will provide multiple social benefits and/or if specific project identified in planning document.	Maximum points for demonstration proposed project will address a documented environmental problem, improve/protect a valuable resource area or enhance environmental resiliency (see weblinks below). Examples for project areas include: Headwater area, 303(d) listed or Impaired Waterbody Parameter, DWR Nutrient Management Strategy, Public Water Supply or Water Supply Watershed, in existing Watershed Improvement Plan, Adjacent to existing/proposed Watershed Improvement Project (WIP), Within same 12-digit HUC of existing/proposed WIP, Rare Species or Habitat/Significant Natural Heritage Area.	Maximum points for demonstration that multiple impact mitigation items have been addressed and that project will result in minimal environmental impacts in the project area or adjacent areas. Maximum points are given for multiple low-impact development, green infrastructure and/or nature-based elements that are incorporated into a project.	Maximum points for demonstration that the project will provide benefits to an area greater than the jurisdiction/service area of the local sponsoring agency.	Maximum points for demonstration that the project will benefit an underserved community within a Tier 1 County.	Maximum points for demonstration that the project will provide multiple direct benefits to State-owned lands and properties.
Website Resources	Eco-tourism Economic Benefits of Green Infrastructure WRDGP Additional Resources Documents	ADA Standards for Accessible Design DEQ Community Engagement EENC What Is Environmental Education? EnviroAtlas Eco-Health Relationship Browser One Water Storytelling & Culture STEM.A: The Science House Universal Design: What is it?	Ecosystem Services Toolkit for Natural Resource Management EPA How's My Waterway NCLWF Manual Primary Resource Benefits NRPA Green Infrastructure Benefits Tool WRDGP Additional Resources Documents	Low Impact Development: A Guidebook for North Carolina Middle Fork New River Restoration Prioritization Plan NCDOA Environmental Assessment Guidelines (p. 5-6) NCWRG Green Growth Toolbox Handbook (Sections 3-5)	NC Regional Councils of Government	CEQ Climate & Economic Justice Tool County Tier Designations DEQ Community Mapping System EPA E-SCREEN Tool NCDOT Transportation Disadvantage Index Tool	NC State Property Office Public Search Site

Project Name: North Topical Beach Stormwater Infiltration Project- Phase II Date: 6/23/2026						BUDGET NOTES		FUNDING SOURCES SUMMARY		Anticipated Notification Date (If Pending)	Notes		
Category	DWR	Local Match	Non-Federal Match	Federal	Local + Other Non-Federal Match Total	Category Total	Source/Grantor Name	Match/Coi-Share Type	Amount	Received or Pending			
0.6% Administration	Cash \$4,000.00				\$0.00	\$4,000.00	NC Department of Public Safety	Other Non-Federal Match	\$480,000.00	Received		Portion of overall DPS grant awarded for this stormwater	
	In-kind				\$0.00	\$0.00	DWR	DWR WRDC	\$183,000.00				
5.7% Design	Cash \$9,000.00				\$0.00	\$9,000.00							
	In-kind				\$0.00	\$0.00							
0.7% Permitting	Cash \$,000.00				\$0.00	\$,000.00							
	In-kind				\$0.00	\$0.00							
1.5% Survey	Cash \$1,000.00				\$0.00	\$10,000.00							
	In-kind				\$0.00	\$0.00							
0.0% Construction Materials	Cash				\$0.00	\$0.00							
	In-kind				\$0.00	\$0.00							
0.0% Plant Materials	Cash				\$0.00	\$0.00							
	In-kind				\$0.00	\$0.00							
2.6% Construction Oversight	Cash \$8,000.00				\$0.00	\$18,000.00							
	In-kind				\$0.00	\$0.00							
88.8% Construction	Cash \$73,000.00		\$202,000.00		\$480,000.00	\$655,000.00							
	In-kind				\$0.00	\$0.00							
0.0% Education	Cash				\$0.00	\$0.00							
	In-kind				\$0.00	\$0.00							
0.0% Monitoring	Cash				\$0.00	\$0.00							
	In-kind				\$0.00	\$0.00							
0.0% Land	Cash				\$0.00	\$0.00							
	In-kind				\$0.00	\$0.00							
	Cash Sub-total	\$199,000.00	\$0.00	\$480,000.00	\$0.00	\$679,000.00							
	In-kind Sub-total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	\$199,000.00	\$0.00	\$480,000.00	\$0.00	\$679,000.00							
DWR Total = \$199,000.00		Local + Non-Fed Total = \$480,000.00		Non-Federal % = 100.00%									
DWR Non-Federal Match % = 29.37%		Local + Non-Fed % = 70.63%		Federal % = 0.00%									
							Please make sure DWR Non-Federal Match % in Cell E47 is less than or equal to 50%.						

In-Kind Budget Notes

Provided by Grant Administrator	Category	Guidelines	In-Kind_Description	Quantity - Materials	TotalRate	Total_Hours	Total_Costs		
WRDPG Prj ID	Administration	Eligible administration costs include the direct labor costs associated with progress reporting, reimbursement requests, and project scope, budget and schedule management. Costs not eligible for reimbursement include sales tax, audits, direct phone costs, direct postage costs, grant recipient's overhead (indirect) cost, including, rent, utilities, insurance costs, facility costs, general office, general phone and general postage costs.					\$ -		
	Design	Enter estimated labor costs (Rate x Hours).					\$ -		
	Permitting	Enter estimated labor costs (Rate x Hours).					\$ -		
	Survey	Enter estimated labor costs (Rate x Hours).					\$ -		
	Construction Materials	Quantity x Unit Rate. Project signage is an eligible expense. See 'In-kind Equipment/Materials' sheet under Reimbursement Instructions link on WRDG website.					\$ -		
	Plant Materials	Quantity x Unit Rate. See 'In-kind Equipment/Materials' sheet under Reimbursement Instructions link on WRDG website.					\$ -		
	Construction Oversight	Enter estimated labor costs (Rate x Hours).					\$ -		
	Construction (Time)	Enter estimated labor costs (Rate x Hours).					\$ -		
	Construction (Equipment/Materials)	Quantity x Unit Rate. See 'In-kind Equipment/Materials' sheet under Reimbursement Instructions link on WRDG website.					\$ -	ONLY COMPLETE THIS FORM FOR IN-KIND CONTRIBUTIONS LISTED IN BUDGET SHEET! See 'In-kind Statement of Time & Mileage' and 'In-kind Equipment/Materials' sheets under Reimbursement Instructions heading on WRDG website.	
	Education	Enter estimated labor costs (Rate x Hours). Providing tours, signage, etc. See https://independentsector.org/resource/value-of-volunteer-time/ to assist with estimating value of volunteer time.					\$ -		
	Monitoring	Effectiveness monitoring to demonstrate ecological uplift or other project success criteria (water quality/quantity, vegetative survival, etc.).					\$ -		
	Land	The value of land/easements can be used as In-Kind match if acquired or donated expressly for the project, not land currently owned by the local government or with easements currently in place. Submittal of a completed Basis For Claimed Value of Land Transfers form is required as part of this grant application for land transfers if claiming as an In-Kind contribution, or land acquisition associated with a Water-Based Recreation project. Copies of land valuation and transfer documentation are required to be submitted as part of the reimbursement process after the land transfer has been completed. Required documentation includes: a current certified appraisal, HUD Settlement Statement, conservation easement deed or official municipal GIS valuation showing the current property tax valuation assessed by the County Tax Assessor's Office. Appraisals are required for land transfers if the total value of any given parcel exceeds \$100,000. The appraisal shall be performed by an independent certified appraiser acceptable to, and consistent with regulations and/or policies of the State Property Office (SPO). Please refer to the Land Acquisitions and Transfers section of the most recent version of the WRDG Reimbursement Request Instructions for more information.					\$ -		
							Total In-kind Contributions	\$ -	

DWR WATER RESOURCES DEVELOPMENT GRANT APPLICATION - SPRING 2026
Revisions From Spring 2025 Application

SHEET NAME	LOCATION	UPDATE
All	All	Increased font size from 10.5 to 11
All	All	Made all sheets compliant with ADA Digital Accessibility requirements
Benefits&Evaluation Criteria	Cell C4	Changed from 'Addresses Documented Env. Justice Concern' to 'Addresses Documented Social Vulnerability Concern'
Benefits&Evaluation Criteria	Cell C7	Replaced DEQ Environmental Justice with DEQ Community Engagement
Benefits&Evaluation Criteria	Cell E5	Added 'nature-based elements'
Benefits&Evaluation Criteria	Cell G10	Added NCDOT Transportation Disadvantage Index Tool link
Benefits&Evaluation Criteria	Rows 6-12	Updated weblinks
Checklist	Cell B34	Added Signed NRCS-CPA-1202 NRCS Conservation Program Contract(s)
Checklist	Cell F8	Added 'Applicant is currently registered in NC electronic Vendor Portal (https://evp.nc.gov/)'
Checklist	Cells B10, B33	Removed Signed & Notarized No Overdue Taxes Form
Contact Information	Cell B1	Removed 'For projects involving a county Soil & Water Conservation District, please include the name and contact information of the current Board Chairperson and designate as the Applicant.'
Contact Information	Cell D1	Added 'At least one Primary Contact Must Be Employed By the Applicant Agency.'
Instructions	Notes&Instructions	Organized into General Notes, Application, Documentation & Submittal sections for clarity
Instructions	Cell A27	Changed from 'The required Official Resolution and No Conflict of Interest forms can be downloaded from the grant website below.' to 'All required forms can be downloaded from the grant website below.'
Project Information	Cell L11	Changed link from NC 2020 Integrated Report Map to NC 2022 Integrated Report Map
Project Information	Column D	Updated project descriptions
Treatments	A14	Added GUIDELINES CHART FOR TREATMENT ENTRIES
Treatments	Cell B1	Changed from 'Please list all treatment types separately associated with project.' to 'Please list all treatment types separately associated with project.'
Treatments	Cell C26	Changed from 'Drainage area or storage volume treated by the stormwater control measure (Square feet or Acre-feet)' to 'Volume of Water Treatment or Storage (Cubic-ft or Acre-feet)'
Treatments	Cell D27	Changed from 'approximate centroid of wetland boundary or location of water control structure' to 'Wetland outlet/Downgradient extent'
Treatments	Cell G26	Updated instructions to include Nature Based, Non Nature-Based & Flood Reduction SCMs and removed '2.) Area of SCM footprint (Square feet).'
Treatments	Column D	Added Treatment_Drainage Area column & instructions
Treatments	Columns E, F	Removed Latitude & Longitude columns
Treatments	Cells B3-12, C3-C12	Corrected data validation for pull down items (4/21/26)

