

Town of 
NORTH TOPSAIL BEACH
FOUNDED IN 1990 *Nature's Tranquil Beauty* **NORTH CAROLINA**

FISCAL YEAR 2026 -2027
PROPOSED: MAY 21, 2026
EFFECTIVE: JULY 1, 2026

NOTICE OF PUBLIC HEARING - FY26-27 BUDGET

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

**NOTICE OF FY 2026-2027 BUDGET
PUBLIC HEARING TUESDAY, 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,

A handwritten signature in cursive script, appearing to read "E.L. Faison", with a long horizontal flourish extending to the right.

E.L. Faison
Interim Town Manager



BUDGET ORDINANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2027
PRESENTED MAY 21, 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	417,928

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
------------	---------

Total General Fund Expenses	\$ 9,755,344
------------------------------------	---------------------

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	\$ 4,121,408
Prior Years	45,000
Motor Vehicles	80,000
Penalties	3,000

Local Sales Taxes

Local Option Sales Tax

3,368,920

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

\$ 9,755,344

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	720,435

Tax Collection Fees	17,116
Total Capital Improvement Fund Expenses	<u><u>\$ 1,632,965</u></u>

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	\$ 1,146,939
--------------	--------------

Intergovernmental Revenues

Onslow County Fire Tax	486,026
------------------------	---------

Total Capital Improvement Fund Revenues	<u><u>\$ 1,632,965</u></u>
--	----------------------------

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	3,119,697
-----------------	-----------

Total Shoreline Protection Fund Expenses	<u><u>\$6,136,700</u></u>
---	---------------------------

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	2,302,205
----------------	-----------

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	<u>6,136,700</u>

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). This project is anticipated to be completed by June 30, 2026.

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 thirty-three cents (\$0.33) per one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2026. This tax will be distributed among the Town funds as follows:

General Fund	\$0.18
Capital Improvements Fund	\$0.05
Shoreline Protection Fund	\$0.10

This rate is based on an estimated taxable valuation of \$2,364,925,000 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: 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
3		\$29,893	\$38,113
4		\$31,388	\$40,020
5		\$32,957	\$42,020
6	Maintenance Worker Office Assistant	\$34,604	\$44,120
7	Public Works Technician	\$36,334	\$46,327
8	Senior Public Works Technician	\$38,151	\$48,643
9	Administrative Specialist	\$40,059	\$51,075
10	Firefighter (FT and PT) Senior Administrative Specialist/Interim Finance Officer	\$42,062	\$53,629
11	Permit Specialist/Deputy Town Clerk Program Support Specialist Accounting Coordinator	\$44,166	\$56,312
12	Master Firefighter Police Officer Reserve Police Officer	\$46,374	\$59,127
13	Police Detective Fire Lieutenant	\$48,692	\$62,083
14	Fire Captain Police Corporal	\$51,127	\$65,187
15	Police Sergeant	\$53,683	\$68,446
16	Police Lieutenant Public Works Superintendent	\$56,368	\$71,868
17	Deputy Fire Chief Code Enforcement Officer/Project Facilitator Police Captain Accountant I	\$59,186	\$75,463
18	Building Codes Administrator	\$62,145	\$79,236
19	Town Clerk Planner	\$65,253	\$83,198
20	Planning Director IT Director	\$68,516	\$87,358
21	Fire Chief	\$71,942	\$91,726
22	Police Chief	\$75,539	\$96,312
23		\$79,316	\$101,129
24		\$83,282	\$106,185

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

25		\$87,446	\$111,494
26	Finance Officer	\$91,819	\$117,069
	Town Manager	NO GRADE	

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

MAXIMUM	FLSA STATUS
\$46,334	
\$48,651	
\$51,083	
\$53,637	
\$56,318	
\$59,135	
\$62,092	
\$65,196	
\$68,457	
\$71,880	
\$75,473	
\$79,246	
\$83,209	
\$87,369	E
\$91,738	E
	E
	E
\$96,326	E
\$101,142	E
	E
\$106,200	E
\$111,510	E
\$117,086	E
\$122,941	E
\$129,087	E

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

\$135,542	E
\$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 Coordinator		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:	\$0.325 cents per \$100 valuation total tax
Property Tax - General Fund	\$0.177 cents per \$100 valuation total tax
Property Tax - Capital Improvement	\$0.049 cents per \$100 valuation total tax
Property Tax - Shoreline Protection	\$0.099 cents per \$100 valuation total tax
Accommodations Tax	3%*
Late Fees and Penalties for Accommodations Tax	\$10.00 per day for each days omission; 5% penalty for any person refusing to file return or pay tax for 30 day period or fraction thereof until tax is paid*

Administrative

Copies (per page)	\$0.10 Black/White \$0.60 Color
Notary Fee (Town Business Only)	No charge
Returned Checks	\$25.00 Per Check

Rental Fees

Park Shelter & Gazebo	\$50 each
----------------------------------	-----------

Solid Waste Fees

Solid Waste Fees 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)

requested update 4/23/2026

up to \$500
first

Planning & Development FY26-FY27 Fee Schedule

LAND USE

***All permits subject to \$75 Zoning and \$75 Flood D**

Subdivisions

Exemptions (review required)
Concept Plan
Final Plat
Minor Subdivision
Preliminary Plan
Revised Preliminary Plan

General Zoning

Zoning Permit
Zoning Verification

Public Hearings

***Applicant is responsible for all transcript expenses. In addition to the cancellations must be received at least 48 hours before the start of the cancellation fee.**

Appeal*
Conditional Rezoning
Rezoning
Special Use Permit*
Text Amendment
Variance*

Site Plans

CAMA Minor Permit
Cell Tower (Co-Location)
Cell Tower (New)
Major Site Plan
Minor Site Plan

Zoning Sign Reviews

Master Sign Plan
Off Premise
On Premise (Single)
On Premise (Multiple)

Residential

***All permits subject to \$75 Zoning and \$75 Flood D**

***Permit fees will be doubled if not obtained**

Single Family

Demolition

Modular Home (Trade Fees Included)

Moved Home with Trades

New Building 0-1,000 SF

New Building Over 1,000 SF

Addition

Building

Manufactured Homes

Single Wide with Recycle and Zoning Fee

Double Wide with Recycle and Zoning Fee

Accessory

Accessory

Accessory with Trades

Deck

Docks and Piers

Sea Wall/ Bulkhead

Electrical

Addition, Alteration, or Accessory

Service Pole

Standalone Electrical Permit

Temp Power Inspection

Upgrade or Change Out

Mechanical

Addition, Alteration, or Accessory

Gas and Fuel Piping

Standalone Mechanical Permit

Plumbing

Addition, Alteration, or Accessory

Standalone Plumbing Permit

General Residential

Building Minimum Permit (Unless Otherwise Stated)

Flood Development Permit

Homeowners Recovery Fund (General Contractors Only)

Permit Modification

Refrigeration

All Re-Inspections

Residential Fire

Assisted Living + Group Home – New

Assisted Living + Group Home – Annual

Re-Inspection Fee (Fire)

Sprinkler System

Commercial

*All permits subject to \$75 Zoning and \$75 Flood D

*Permit fees will be doubled if not obtained

Building

Building New Construction

Demolition

Modular Home (Trade Fees Included)

Moved Home

Moved Home with Renovations

Plan Review

Accessory

Accessory Building

Docks and Piers

Shell Permit

Upfit

Sea Wall/ Bulkhead/ Retaining Wall

RV Sites, Campgrounds, and Parks

Electrical

Plumbing

Electrical

Addition, Alteration, or Accessory

Service Pole

Standalone Electrical

Upgrade or Change Out

Mechanical

Addition, Alteration, or Accessory

Gas and Fuel Piping

Plumbing

Addition, Alteration, or Accessory

Commercial New

Standalone Plumbing

Fire

Assisted Living and Group Homes – New

Assisted Living and Group Homes- Annual

Cooking Hood Type I

Cooking Hood Type II

Commercial Fire Construction <5000 SF

Commercial Fire Construction <10000 SF

Commercial Fire Construction >10000 SF

Fire Alarm & Fire Pump

Fireworks- Sales

Fireworks- Show

Fuel Tank

Sprinkler System

Additional Commercial Fees

ALE (Alcohol License)

All Re-Inspections

Building Minimum Permit (Unless Otherwise Stated)

Cell Tower Alteration

Occupancy Inspection

Permit Modification

Refrigeration

Solar Farm- Building

Solar Farm- Electrical

Other Fees

Civil Citations (unless otherwise listed below)

Civil Citations: § 10.07.02 Rebuilding of Damaged Dunes

Civil Citations: § 10.07.06 Wetland Protection

Home Occupation Permit

Land Disturbance

Signs

Zoning Letter of Compliance
Mobile Food Vendor - ANNUAL
Mobile Food Vendor - Special Event
Pushcart - ANNUAL
Pushcart - Special Event
Re-Inspections
Work Done without Permit
Failure to get final inspection prior to expiration of permit

Consumer Processing Fees
Credit Card Fee
eCheck Payments
Chargebacks
eCheck Rejects

Proposed effective 7/1/2026

Development fee if applicable*
\$50.00
\$400
\$400
\$400
\$400
\$200

\$75
\$25

Development fee, a \$150 deposit for transcript is required. All public hearing and refunds are subject to a \$150
\$350
\$600
\$500
\$600
\$350
\$500

\$100
\$50
\$50
\$400
\$200

\$200
\$500
\$50
\$100

Development fee if applicable*
Prior to construction*

\$150

\$450 + .25/ SF

\$150 + (Applicable Trades)

\$550

\$550 + .35/ SF

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

\$350

\$400

\$100 + .15/ SF

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

\$100 + .15/ SF

\$100 + .15/SF

\$100 + .15/LF

\$100 + .10/SF

\$100

\$100

\$75

\$100 + \$15/ Panel

\$100 + .10/ SF

\$100 + \$20/Appliance

\$100

\$100 + .10/ SF

\$100

\$100

\$75

\$10

\$25

\$100 for 1st ton, \$20 each additional ton
(Max \$600)

One free re-inspect; \$50 after

\$100

\$65/Year

One Free Re-Inspect; \$50 After

\$125 + \$2/Sprinkler Head

Development fee if applicable*
prior to construction*

\$125 + .18/SF

\$220

\$350

\$150

\$150 + (Applicable Trades)

\$100/hr

\$125 +.15/ SF + (Applicable Trades)

\$125 + .15 /SF

\$500 + (Applicable Trades) + Fire + Plan Review

\$125 Minimum+ (Applicable Trades) + Fire + Plan Review

\$125 + .15/LF

\$125 + \$15/Campsite

\$125 + \$15/Campsite

\$125 + .10/SF

\$100

\$125

\$125 +\$15/Panel

\$125 + .10/ HTD SF

\$125 + \$20/ Appliance

\$125 + .10/SF

\$125 + .10/SF + \$10/ Fixture

\$125

\$125

\$65/Year

\$200

\$100

\$100

\$150

\$300

\$100 + \$3/Device

\$100

\$200

\$100/Tank

\$125 + \$3/Sprinkler

\$100

One Free Re-Inspect; \$50 After

\$125

\$200

\$100

\$25

\$100 on 1st ton +\$20 each additional ton (\$600 max)

.01 per panel SF

.02 per panel SF

First Offense \$50.00
Second Offense \$100.00
Third & Subsequent Offenses \$200.00 each

First & Subsequent Offenses \$10,000.00

First & Subsequent Offenses \$10,000.00

\$50.00

\$50.00

\$50.00

\$100.00
\$500.00
\$100.00
\$75.00
\$25.00
\$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)
Double permit fee + \$200 fine
\$100.00

3.75% (\$2.50 Min)
\$1.95/ Transaction
\$15/ Transaction
\$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**

INSPECTIONS

Fees effective 7/1/2026

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
Triple Wide	
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 (Commerical & 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

INSPECTIONS

Fees effective 7/1/2026

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)

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 05/21/2026

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	
301-399	Total Revenues:	\$ 9,426,597	\$ 9,755,344	\$ 328,747	3.49%
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	\$ 417,928	\$ (206,343)	-33.05%
		\$ 9,426,597	\$ 9,755,344	\$ 328,747	3.49%
					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	\$ 4,121,408
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

FUND 10 GENERAL FUND REVENUES

Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
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	\$ 9,755,344
		Current Expense Amt	\$ 9,426,597
			\$ 328,747

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****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	\$	417,928
10-999-02	RESERVE	\$	81,195	\$	-
TOTAL EXPENDITURES		\$	395,370	\$	417,928
		Increased(Decreased) By:		\$	22,558

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	\$ 1,632,965	\$ (10,177)	-0.62%
Total Expenditures:				
440 Debt Payments	\$ 588,925	\$ 641,425	\$ 52,500	8.91%
750 Capital Improvements Fund	\$ 654,781	\$ 991,540	\$ 336,759	51.43%
998 Transfers Out	\$ 201,862	\$ -	\$ (201,862)	-100.00%
	\$ 1,445,568	\$ 1,632,965	\$ 187,397	12.96%
			\$ -	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	\$ 1,146,939
12-301-03	ONSLOW COUNTY FIRE TAX	\$ 486,026	\$ 486,026
12-399-00	APPROPRIATED FUND BALANCE		
TOTAL REVENUES		\$ 1,643,142	\$ 1,632,965
		Current Expense Amt	\$ 1,632,965
			\$ -

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	\$ 720,435
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	\$ 1,632,965

Increased(Decreased) By: \$ 187,397

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	\$ 6,136,700	\$ 723,212	13.36%	
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	\$ 3,119,697	\$ 3,069,397	6102.18%	
		\$ 5,373,488	\$ 6,136,700	\$ 763,212	14.20%	
			\$ -			
					DIFFERENCE:	\$ -

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	\$ 3,119,697
TOTAL EXPENDITURES		\$ 5,413,488	\$ 6,136,700

Increased (Decreased) By: \$ 723,212