



ORDINANCE NO. 2026-006

**BUDGET ORDINANCE OF THE TOWN OF TOPSAIL BEACH THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027**

Be it ordained by the Town Board of the Town of Topsail Beach, North Carolina, as follows:

SECTION 1. The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

General government:	
• Governing Board	\$ 101,600.00
• Administration	\$1,094,014.99
• Inspections	\$ 277,048.00
• Bush Marina	\$ 46,110.00
• Beach Management & Tourism	\$ 480,500.00
Public safety:	
• Police	\$1,464,572.00
• Fire	\$1,110,378.75
Transportation:	
• Powell Bill	\$ 23,000.00
Environmental protection:	
• Public Works	\$ 840,535.43
• Solid Waste	\$ 457,377.00
Emergency Operations	\$ 43,000.00
Debt Service	\$ 97,939.33
Total Estimated Appropriations	\$6,036,075.50

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Taxes	\$ 2,370,544.45
Interest earnings	\$ 292,570.80
Powell Bill	\$ 23,000.00
Sales and Franchise Tax	\$ 905,877.00
Accommodation Taxes	\$ 400,000.00
Other revenues	\$ 1,642,431.17
Transfers from General Fund Capital Reserve Fund	\$ 401,652.08
Total Estimated Revenues	\$ 6,036,075.50

SECTION 3. The following amounts are hereby appropriated in the General Fund Capital Reserve Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the Town:

Transfer to General Fund	\$ 401,652.08
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SECTION 4. It is estimated that the following revenues will be available in the General Fund Capital Reserve Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Appropriated Fund Balance	\$ 401,652.08
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SECTION 5. The following amounts are hereby appropriated in the Utility Fund for the operation of the water utilities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Water Operations Maintenance	\$ 1,203,305.73
Debt Service Water	\$ 279,333.00
Total Estimated Appropriations	\$ 1,482,638.73

SECTION 6. It is estimated that the following revenues will be available in the Utility Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Water Usage Charges	\$ 700,000.00
Water Facility Charges	\$ 688,800.00
Taps and Connection Fees	\$ 12,000.00
Other Revenues	\$ 81,838.73
Total Estimated Revenues	\$ 1,482,638.73

SECTION 7. The following amounts are hereby appropriate in the Beach, Inlet and Sound Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Professional Services	\$ 755,969.00
General Services Vitex Project	\$ 686,755.39
Reserved Future Beach Project	\$ 1,854,348.20
Total Estimated Appropriations	\$ 3,297,072.59

SECTION 8. It is estimated that the following revenues will be available in the Beach, Inlet and Sound Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Taxes	\$ 1,091,203.02
Accommodation Taxes	\$ 1,200,000.00
Other Revenues	\$ 1,005,869.57
Total Estimated Revenues	\$ 3,297,072.59

SECTION 9. The following amounts are hereby appropriated in the Capital Improvement Project Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Replace Fire Hydrants	\$ 150,000.00
CIP Projects	\$ 690,000.00
Reserve for CIP	\$ 121,177.03
Total Estimated Appropriations	\$ 961,177.03

SECTION 10. It is estimated that the following revenues will be available in the CIP Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Fund Balance Appropriated	\$ 120,666.26
Ad valorem Tax CIP	\$ 150,510.77
Loan Proceeds	\$ 600,000.00
Transfer from General Fund Water Management	\$ 90,000.00
Total Estimated Revenues	\$ 961,177.03

SECTION 11. The following amounts are hereby appropriated in the Session Law 2023-134 Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Public Safety Building	\$ 8,428,727.60
Total Estimated Appropriations	\$ 8,428,727.60

SECTION 12. It is estimated that the following revenues will be available in the SL 2023-134 Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027: OSBM 11632

Fund Balance Appropriated	\$ 7,980,727.60
Interest Earned	\$ 448,000.00
Total Estimated Revenues	\$ 8,428,727.60

SECTION 13. Tax Levy - There is hereby levied a tax at the following rates per one hundred dollars (\$100) valuation of property, as listed for taxes as of January 1, 2026 for the purpose of raising the revenue from current year's property tax, as set forth in the foregoing estimate of revenue.

General Services	\$ 0.315
BIS	\$ 0.145
CIP	\$ 0.02
Total Tax Rate	\$ 0.48

The rate is based on a total valuation of property for the purposes of taxation of \$767,912,033. and an estimated rate of collection of 98%. The estimated rate of collection is based on historical collection trends.

SECTION 14. Appropriations hereinabove authorized and made shall have the amounts of the unearned portion of contracts on June 30, 2026, added to each appropriation as it applied to properly account for the payment against the fiscal year in which it was paid.

SECTION 15. The Town Manager and/or Finance Director are hereby authorized to transfer appropriations as contained herein under the following conditions:

1. The Manager and/or Finance Director shall be authorized to reallocate departmental appropriations among the various expenditures within the department.
2. The Manager and/or Finance Director shall be authorized to affect interdepartmental transfers.
3. Expenses more than \$50,000.00 by the Town Manager must first be approved by the Governing board except in case of emergency.
4. A budget amendment must be approved by the Governing Board to move money between the General Fund, CIP Fund, BIS Fund and the Utility Enterprise Fund

SECTION 16. Employee benefits are defined as follows:

1. Full-time employees shall receive their health insurance premium to receive medical, dental, vision and life insurance at no cost.
2. Retirees that are eligible for the retiree health insurance benefit will receive \$560 a month

reimbursement towards an individual health plan or Health Reimbursement Arrangement (HRA).

SECTION 17. Employee benefits are defined as follows:

1. Police Department sworn officers who do not have access to a take-home vehicle will receive a car allowance in the amount of \$200 per month.
2. Department heads will receive a \$75 phone allowance to facilitate the use of higher technology phones to better perform their duties. With a written request from the Police Chief, the Town Manager may grant up to a \$75 allowance for members of the Police Department who need this capability to facilitate enforcement and service to the Department and the community.
3. Other employees who utilize their phone extensively in the performance of their duties as designated by the Town Manager may receive up to a \$35 phone allowance.
4. Any increase in phone allowances for the Town Board or other boards must be approved by a vote of the full Town Board.

SECTION 18. Volunteer Fire Department compensation is defined as follows:

Tier 1 volunteer	\$0.00 per month. Six-month probation
Tier 2 volunteer	\$52.50 per month until satisfactory completion of 43 hours of required firefighter and hazardous materials courses.
Tier 3 volunteer	\$404.25 per month upon completion of tier 2 and six months
Tier 4 volunteer	\$472.50 per month completion of six NFPA 1403 Courses.
Tier 5 volunteer	\$525.00 per month upon satisfactory completion of all NFPA 1403 Courses
Tier 6 volunteer	\$551.25 per month upon successful completion of the final four firefighter II courses
Tier 7 volunteer	\$577.50 per month upon successful completion of the final four firefighter II courses.
Fire Chief	\$630.00 per month

SECTION 19. The accompanying Schedule of Fees for Fiscal Year 2026 is hereby adopted, and all references to these fees in the Town Code of Ordinances are amended to reflect these schedules and fees as appropriate.

SECTION 20. Inter fund transfers of monies by the Town Manager and/or Finance Director shall be accomplished only with authorization from the Board of Commissioners.

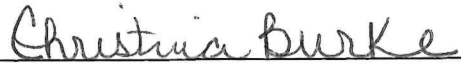
SECTION 21. That this ordinance shall be effective upon its passage.

Adopted on this 30th day of June 2026.

A handwritten signature in cursive script, appearing to read "Frank Braxton", written over a horizontal line.

Frank Braxton
Mayor

ATTEST:

A handwritten signature in cursive script, appearing to read "Christina Burke", written over a horizontal line.

Christina Burke
Town Manager

A handwritten signature in cursive script, appearing to read "Rochelle Jagst", written over a horizontal line.

Rochelle Jagst
Town Clerk



TOPSAIL BEACH FEE SCHEDULE

Effective July 1, 2026

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I. BUILDING PERMIT FEE SCHEDULE

BUILDING VALUATION	<u>FEES</u>
\$0 ~ \$500	\$40.00
\$501 ~ \$1,000	\$75.00
\$1,001 ~ \$3,000	\$85.00
\$3,001 ~ \$5,000	\$100.00
\$5,001 ~ \$10,000	\$130.00
\$10,001 ~ \$15,000	\$150.00
\$15,001 ~ \$25,000	\$180.00
\$25,001 ~ \$50,000	\$200.00
\$50,001 and over	\$200 + \$6.00 per \$1000 over \$50,001

ELECTRICAL {Per Unit}	<u>FEES</u>
New Construction & Additions	\$105.00
Alterations & Replacement	\$75.00
T-Pole	\$75.00
Meter Base Changeout	\$75.00
Generator	\$150.00
Solar Panels	\$250.00
Elevator	\$200.00

HEATING AND AIR {Per Unit}	<u>FEES</u>
New Construction & Additions	\$105.00 plus \$50.00 per each additional unit
Alterations & Replacement	\$70.00 plus \$30.00 per each additional unit
Gas Permit	\$55.00 plus \$5.00 per line

PLUMBING {Per Unit}	<u>FEES</u>
New Construction & Additions	\$105.00 (0-10 fixtures) + \$5.00 each fixture over 10
Alterations & Replacement	\$70.00

OTHERS {Per Unit}	<u>FEES</u>
Insulation	\$55.00
Sign (non-structural)	\$55.00
House Moving	\$250.00
Demolition	\$200.00
Performance Bond Required for Removing House	\$1,000.00
Homeowners Recovery Fund	\$10.00
Site Plan Review	\$250.00
Zoning Permit	\$50.00
Zoning Letter	\$50.00
Floodplain Development	\$50.00
Zoning Variance/Appeal Request	\$500.00
Special Use Permit	\$500.00
Text Amendment/Rezoning Request	\$500.00
Conditional Rezoning Request	\$350.00 for 0-3 acres \$400.00 for 4-6 acres \$475.00 for 7-9 acres \$50.00 per acre over 9 acres
Administrative Amendment to Conditional Zoning District	\$50.00
Preliminary Plat Subdivision	\$250.00 + \$10 per lot

Final Plat – Major Subdivision	\$250.00 + \$10 per lot
Final Plat – Minor	\$150.00
Final Plat – Exempt	\$50.00
Re-Inspections	\$50.00 first, \$75.00 second, \$100.00 third+
Certificate of Occupancy	\$25.00
Swimming Pool	\$250.00
Driveway	\$50.00
Technology Fee	5% of permit cost
Food Truck (Annual)	\$200.00
Beach Crossover	\$150.00

SPECIAL EVENTS	<u>FEES</u>
Application Fee	\$150.00
Restroom Cleaning Fee	\$25.00 per day
Grounds Clean Up	\$45.00 per hour
On-Site Firefighter	\$40.00 per hour
On-Site Police Officer	\$65.00 per hour
Tent Inspection	\$50.00
Food Truck (per truck)	\$50.00

PENALTIES & FINES	<u>FEES</u>
Starting Work Without a permit	Double Permit Fees and all Applicable Fines
Code Enforcement/Zoning Violation	\$50.00 first, \$100.00 second, \$200.00 third+
Failure to Obtain Final Inspection Prior to Expiration of Permit	\$100.00
Occupy Dwelling without CO	\$250.00

II. MONTHLY WATER CHARGES

<u>USAGE</u>	<u>GALLONS</u>	<u>FEES</u>
Facility Charge	(0 gallons)	\$40.00/month
Additional Usage	(1-3,333 Gallons)	\$7.76/per 1000 gal
Additional Usage	(3,334- 10,000 Gallons)	\$8.16/per 1000 gal
Additional Usage	(10,001 – 20,000 Gallons)	\$8.54/per 1000 gal
Additional Usage	(Above 20,000 Gallons)	\$8.94/per 1000 gal
\$20/month for multiple units on a master meter (effective July 1, 2014)		

<u>METER SIZE</u>	<u>SYSTEM DEVELOPMENT FEE</u>	<u>TAP-ON FEE</u>
1" Meter	Per Adopted Fee Analysis	\$1,000.00
All Other Residential Sizes	Per Adopted Fee Analysis	Cost Plus 25%
Businesses	Per Adopted Fee Analysis	As above, based on meter size

<u>Irrigation</u>	<u>FEES</u>
System Development Fee	\$1,000
¾" Tap Fee	\$800
1" Tap Fee	\$1000

<u>Other Fees</u>	<u>FEES</u>
Credit Card Convenience Fee	3% of Total Charge + \$0.30 per transaction
Residential Water Deposit (Owner Applicant)	\$100.00
Residential Water Deposit (Renter Applicant)	\$200.00

Commercial Water Deposit	\$300.00
Cut off/on	\$10.00
Meter Check/Re-Read	\$25.00
Disconnect Fee	\$25.00
Disconnect Fee more than once in a fiscal year	\$50.00
Delinquent Account Deposit	\$200.00
Road Bore Fee	\$1,200.00
Broken Meter Box	Actual expenses incurred
Damage to Water Lines	Actual expenses incurred
Move Meter	Actual expenses incurred
Replace Damaged Meter	Actual expenses incurred

After two months of non-payment the account becomes final and the initial deposit may be applied to the balance on the account. For Reconnection the customer will be required to pay any remaining balance in full, a deposit of \$200 and a reconnect fee of \$50. Charges are doubled for delinquent commercial accounts.

Town Ordinance, Section 19-47 Meter Reading: Billing: Collections charge for water and garbage service commences when meter is installed whether used or not. Sixty days may be allowed for hooking on initial installation of water system.

III. SOLID WASTE

Item	<u>FEES</u>
One (1) Cart	\$17.00/Month
Additional Cart	\$17.00/Month
Additional Cart	\$75.00 (one-time fee for cart to be delivered)
Additional Cart (used)	\$37.50
Pick-up	\$25.00
Recycling Fee (Residential)	\$14.00/month
Recycling Fee (Business)	N/A

IV. MARINA FEES

Boat Slips	<u>FEES</u>
Overnight (Recreational)	\$40.00
Weekly (Recreational)	\$225.00
Month to Month (Recreational)	\$700.00

Boat Ramp	<u>FEES</u>
Season Pass for Property Owner	\$50.00
Weekly Pass for Property Owner	\$20.00
Season Pass for Non-Property Owners	\$100.00
Weekly Pass for Non-Property Owners	\$40.00
Per Launch	\$10 (an honor box is located next to the ramp when attendant is not on duty)

V. BEACH PERMITS

<u>Type</u>	<u>FEES</u>
Season Pass for Property Owners	\$25.00
Season Pass for Non-Property Owners	\$100.00
Weekly Pass	\$50.00

VI. WIRELESS COMMUNICATION FEES

Type	FEES
Co-Location Modification Application fee	\$2,500.00
Co-Location Consulting fee	\$8,500.00
New Tower Conditional Use Application fee	\$5,000.00
New Tower Consulting fee	\$8,500.00
Eligible Facility Fee	\$2,500.00
Eligible Facility Consulting Fee	\$1,000.00
New Tower/Substantial Modification Conditional Use Application fee	\$5,000.00
New Tower/Substantial Modification Consulting Fee	\$8,500.00

VII. PARKING

Type	FEES
Hourly Rate (up to 4 hours)	\$6.00 (Ocean Front Lots) \$7.00 (South End Parking Lot)
Per Day	\$30.00 (Ocean Front Lots) \$35.00 (South End Parking Lot)
Paid Parking Violation	\$50.00 or If paid same day (limited to 3 times): \$30.00 (Ocean Front Lots) \$35.00 (South End Parking Lot)

Paid Parking is only in effect March 1st to October 31st between the hours of 9am and 5pm at Ocean Front Lots and 6am and 9pm at South End Parking Lot. A full list can be found at www.topsailbeachnc.gov.

VIII. Horse Permits

Residents	FEES
Season Pass (Vehicle Sticker)	\$25.00
Day Pass	\$5.00

Nonresidents	FEES
Season Pass (Vehicle Sticker)	\$50.00
Day Pass	\$10.00

IX. ADMINISTRATIVE FEES

Type	FEES
Credit Card Convenience Fee	3% of Total Charge + \$0.30 per transaction
Return Check Fee	\$25.00 (Per GS 25-3-506)
Wire Fee	\$50.00
Copies (Black & White)	\$.25/page (no charge for first 20 pages)
Copies (Color)	\$.50/page
Towing and Storage	Actual expenses incurred

X. TOWN FACILITY RENTAL FEES

Town Center (Town Park)	<u>FEES</u>
Nonprofit – Topsail Beach	No Charge
Nonprofit – not in Topsail Beach	\$150 per day
Residential/Family event	\$150 per day
Commercial Event	\$250 per day
Town Sponsored Event	No Charge
Picnic Shelter	\$50 for 3hours (Town Park is always open to public even with reservation. Rental of Shelters is exclusive for the period rented)

Tower Lots (Vacant Lots at 802/804/806 South Anderson Blvd)	<u>FEES</u>
Nonprofit – Topsail Beach	No Charge
Nonprofit – not in Topsail Beach	\$150 per day
Residential/Family event	\$150 per day
Commercial Event	\$250 per day
Town Sponsored Event	No Charge

Porta-John requirement Based on Size of Event- 1 Male per 250 1 Female per 250. Bathrooms will meet events not exceeding 250 persons. If over 250 people, then the units should be added using the NC Plumbing Code as an industry standard.

XI. ADMINISTRATIVE COLLECTION FEES

Outstanding Civil Citation Fines that are not paid to the Town and require the use of a collection agency will be charged an additional administrative fee to recover costs incurred by the Town. This includes the Collection Agency Fees. The fee schedule is as follows:

Citation Issued	<u>Fees</u>
\$25.00 Citation	\$15.00 Administrative Fee
\$100.00 Citation	\$50.00 Administrative Fee
\$100.00 Citation	40% of fine

XII. HAZARDOUS MATERIALS MITIGATION FEES

<u>Type</u>	<u>FEES</u>
Engine or Tanker	\$200 per hr.
Heavy Rescue	\$200 per hr.
Aerial Device	\$225 per hr.
Support Vehicles (Brush Truck, etc.)	\$125 per hr.
Ambulance	\$125 per hr.
Emergency Management Vehicle	\$75 per hr.
Fire Marshal Vehicle	\$75 per hr.
All responding personnel	1.5 X hourly rate
Materials Used	Replacement cost + 10%
Materials Damaged	Replacement cost + 10%
Mileage	Current Federal Rate