



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

Wednesday, June 03, 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 - Mark Barefoot
Alderman - Laura Olszewski
Town Manager - E.L. Faison*

*Mayor Pro Tem - Connie Pletl
Alderman – Kip Malcolm*

Town Clerk – Alexis Stanfield

- I. CALL TO ORDER (Mayor Grant)**
- II. INVOCATION (Alderman Olszewski)**
- III. PLEDGE OF ALLEGIANCE (Alderman Malcolm)**
- IV. APPROVAL OF AGENDA**

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

- V. MANAGER'S REPORT**
- VI. OPEN FORUM**

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

VII. PUBLIC PRESENTATIONS AND HEARINGS

- A.** Coastal Engineer Monthly Report (Engineer Way)
- B.** PUBLIC HEARING: FY 2026-2027 Recommended Budget (Manager Faison)

VIII. CONSENT AGENDA

- A.** Department Head Reports
 - 1. Finance Department
 - 2. Fire Department
 - 3. Inspections Department
 - 4. Planning Department
 - 5. Police Department
 - 6. Public Works

B. Committee Reports

1. Planning Board & PPI Committee
2. Board of Adjustment
3. TISPC <https://tispc.org/minutes/>
4. ONWASA <https://www.onwasa.com/AgendaCenter>
5. Parks & Rec Committee

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

IX. CONTINUING BUSINESS

- A. Beach Projects Update (Engineer Gibson)

X. NEW BUSINESS

- A. Request for Right-of-Way Encroachment to Construct Private Beach Access (Planning Director Hill)

Specific Action Requested: Mayor may request a motion to approve or deny the Request for Right-of-Way Encroachment

- B. Authorization to Apply for Assistance to Firefighters Grant (Chief Soward)

Specific Action Requested: Mayor may request a motion to authorize staff to apply for the Assistance to Firefighters Grant (AFG)

XI. OPEN FORUM

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XII. ATTORNEY'S REPORT

XIII. ALDERMAN'S REPORT

XIV. MAYOR'S REPORT

XV. CLOSED SESSION

To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged.

XVI. ADJOURNMENT

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



Larry Strother
Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

Alexis Stanfield, NCCCC
Town Clerk

MEETING DATE: Jun 3, 2026

TO: Board of Aldermen
FROM: Lexi Stanfield
DEPARTMENT: Admin Department
SUBJECT: Coastal Engineer Monthly Report

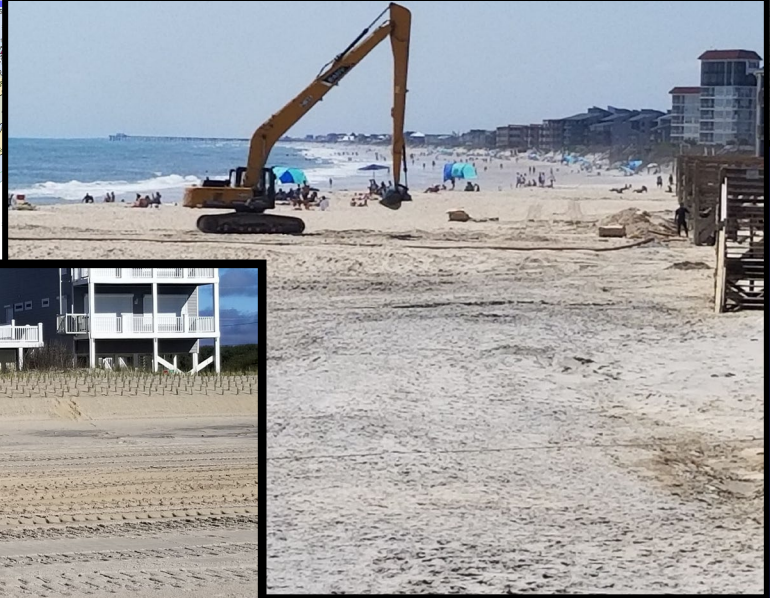
SUMMARY:

Fran Way, ATM Engineer, will provide the Board and public with an update regarding beach projects.

SPECIFIC ACTION REQUESTED:

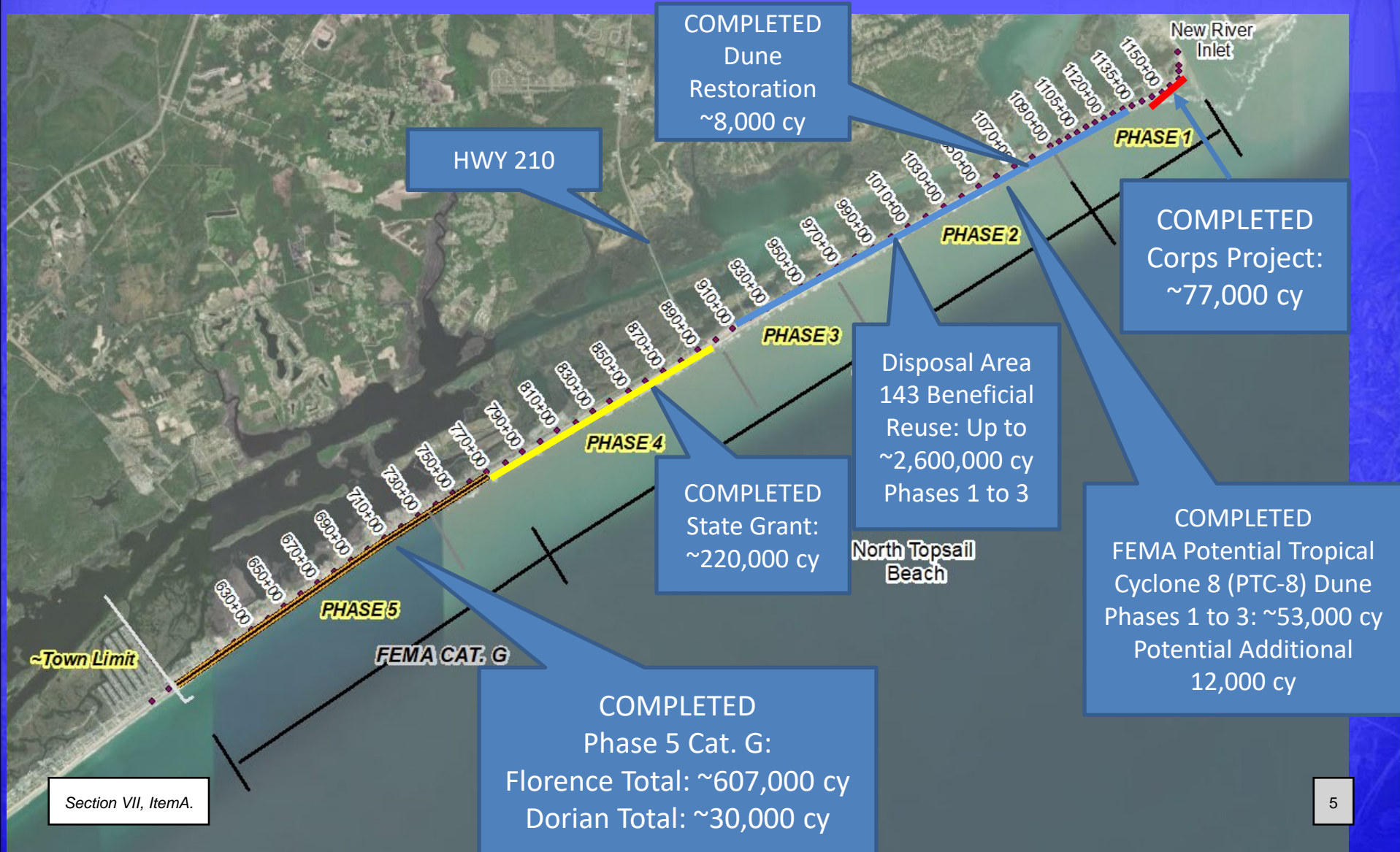
North Topsail Beach Coastal Update

June 2026



Recent and Upcoming Projects Overview

State Grant, Beneficial Reuse, FEMA, Corps Projects



USACE Navigation Dredging and Placement Phase 1 Corps Beneficial Reuse Project

Typically Occurs
Every 2 years

2025: 77,000 cy
2023: 163,000 cy
2021: 101,000 cy

Dredging

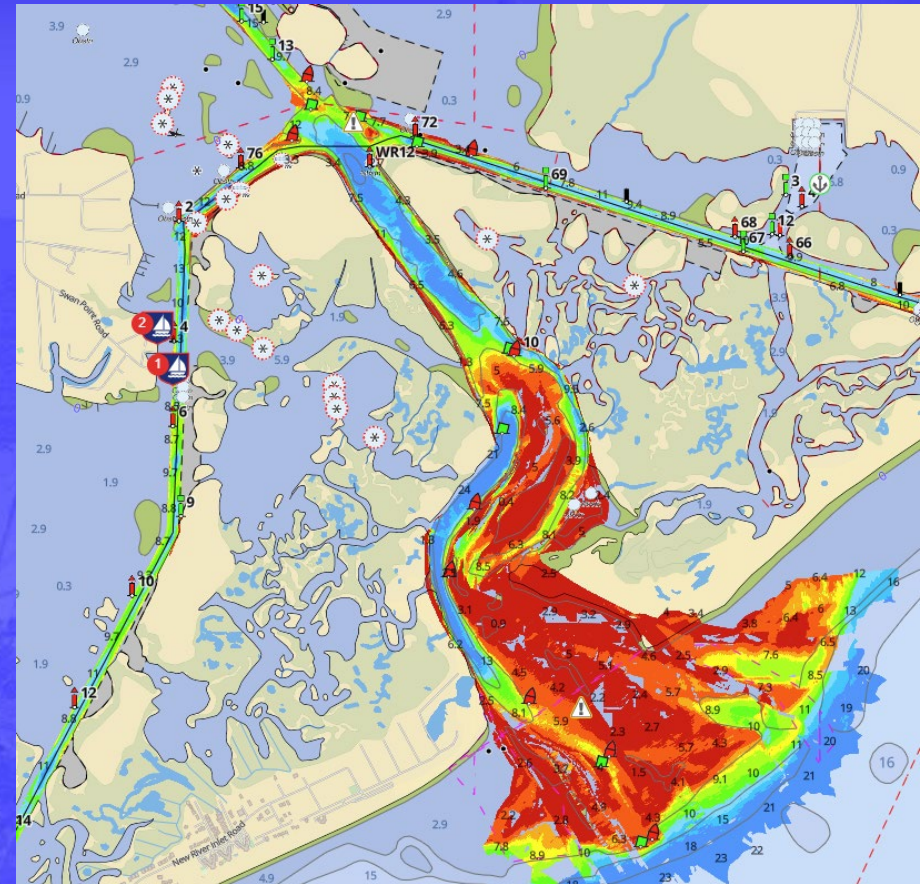
Fill Placement



Section VII, Item A.

USACE plans for next winter will be announced this spring/summer

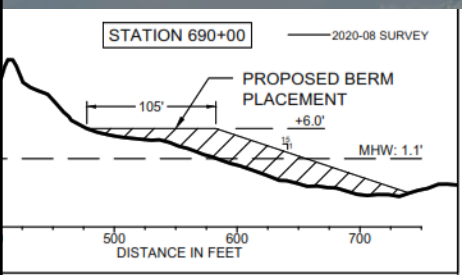
New River Inlet & AIWW Conditions



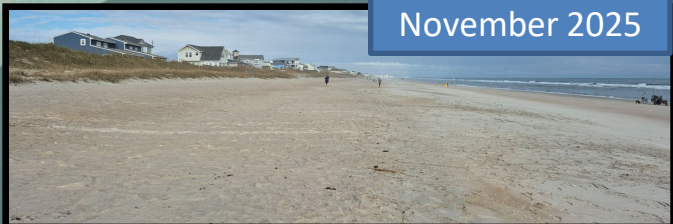
USACE Surveys + Aqua Map

USMC Meeting on May 20 on NRI
and Cedar Bush Cut

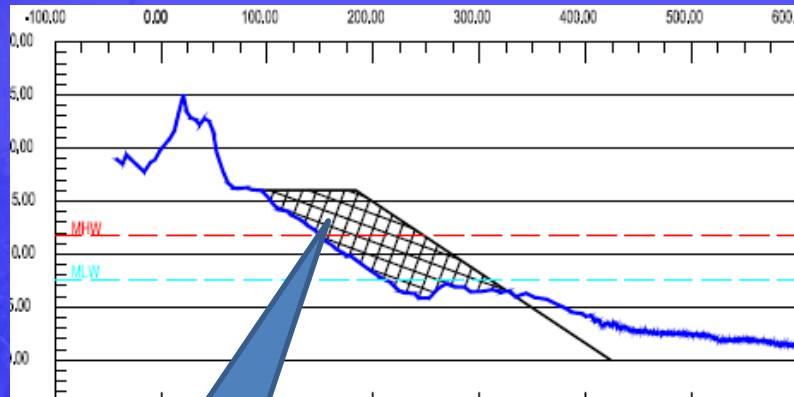
Completed FEMA Mitigation Nourishment in Phase 5 (and some Phase 4) Beach (not Dune) Nourishment. ~3.5 Miles of Restored Beach. Held up well to PTC-8 and other recent storms (including Hurricane Erin and recent wave/surge events).



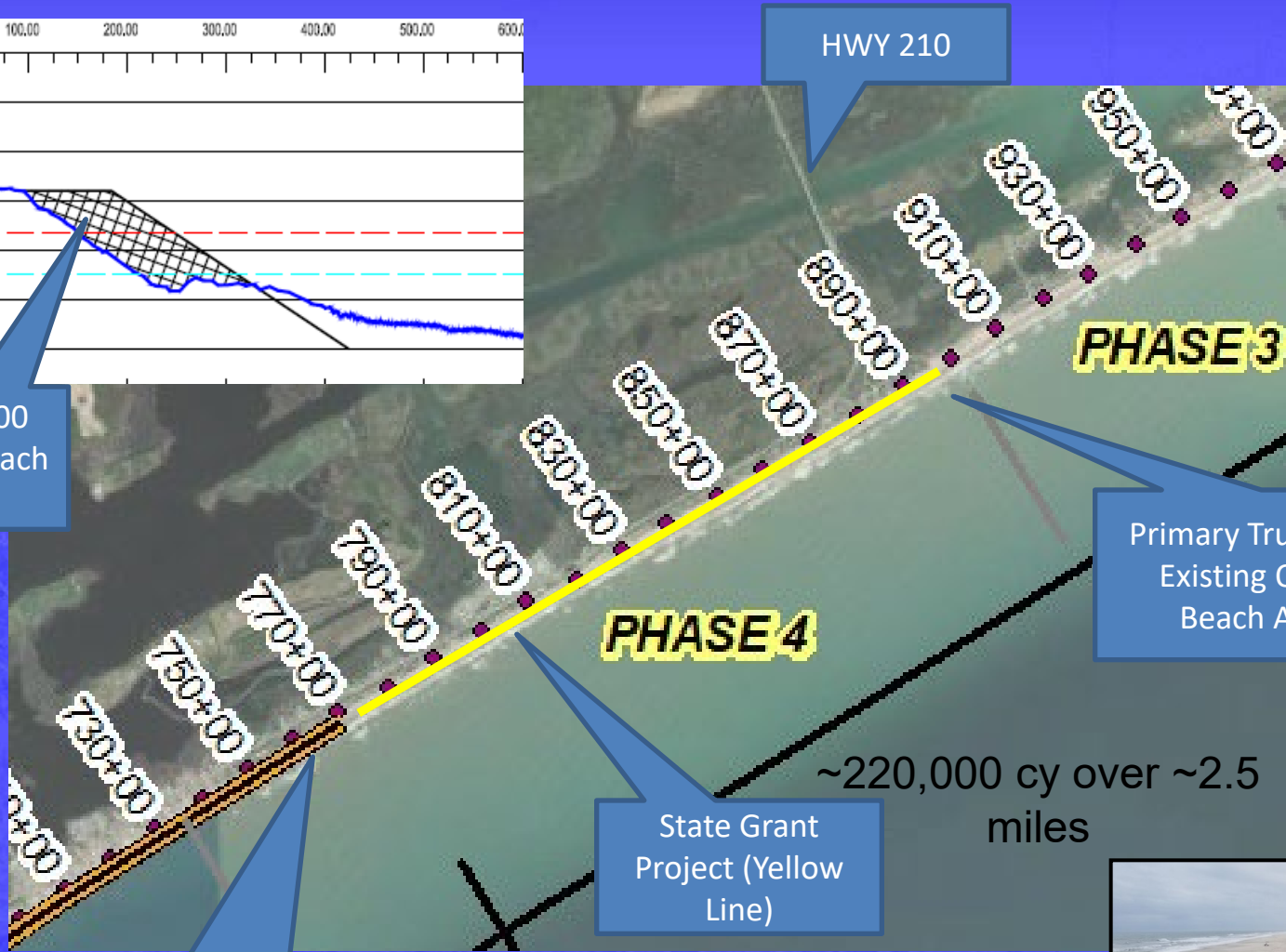
Restored ~3.5 Miles



Completed State Grant Phase 4 Beach Nourishment – Held up well to Hurricane Erin and recent wave/surge events.



~80 to 100 Feet of Beach Width



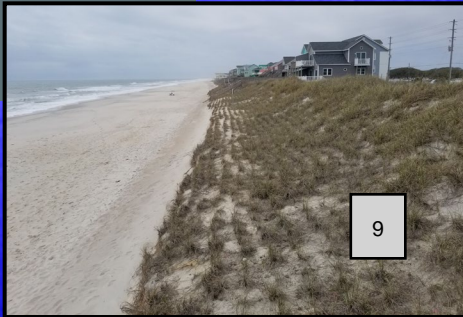
Primary Truck Access at Existing Opening at Beach Access 33

State Grant Project (Yellow Line)

~220,000 cy over ~2.5 miles

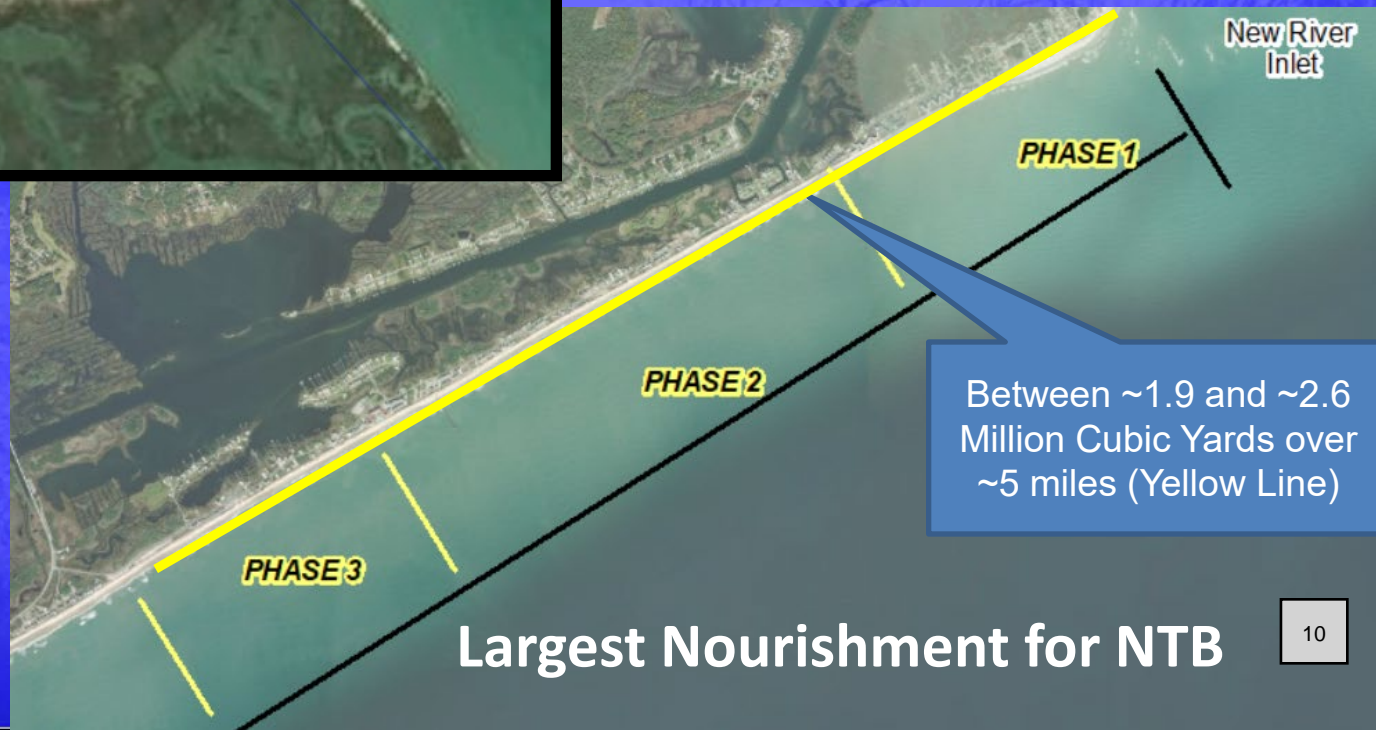
Secondary Truck Access at Existing Opening at 2nd Avenue

Section VII, Item A.



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

- Based on Agency Feedback, ~1.9 to 2.6 Million CY at DA 143
- Easement coordination continues with state agencies
- Permit Application Submission Follows Easement.
- Funding Research and Coordination Ongoing.

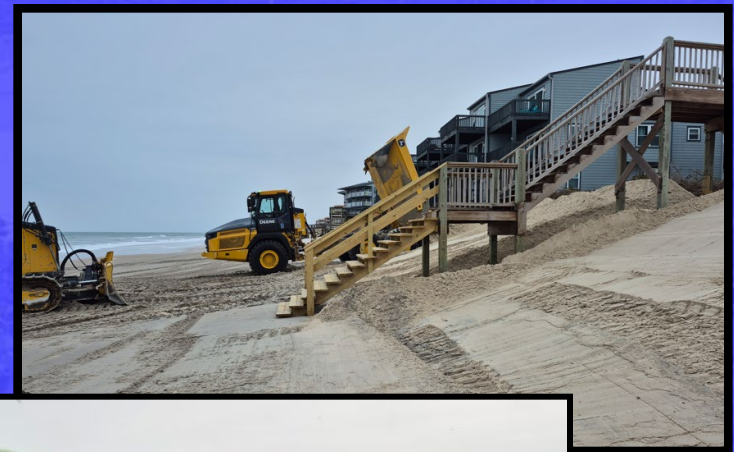
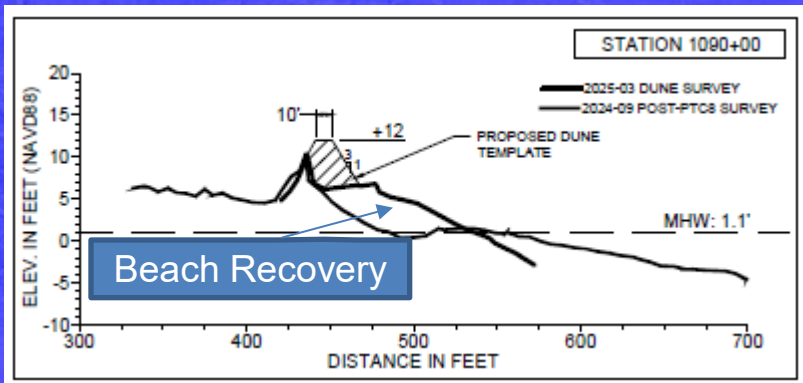


FEMA PTC-8 Mitigation Includes:

1. Critical Dune Restoration: ~8,000 cy in April/May 2025
2. Phase 1, 2, and 3 Dune Restoration: ~53,000 cy January/February 2026
3. An additional ~12,000 cy that has officially been obligated by FEMA in March

Dune Plant Sprigging this May/June

ST Wooten – Contractor

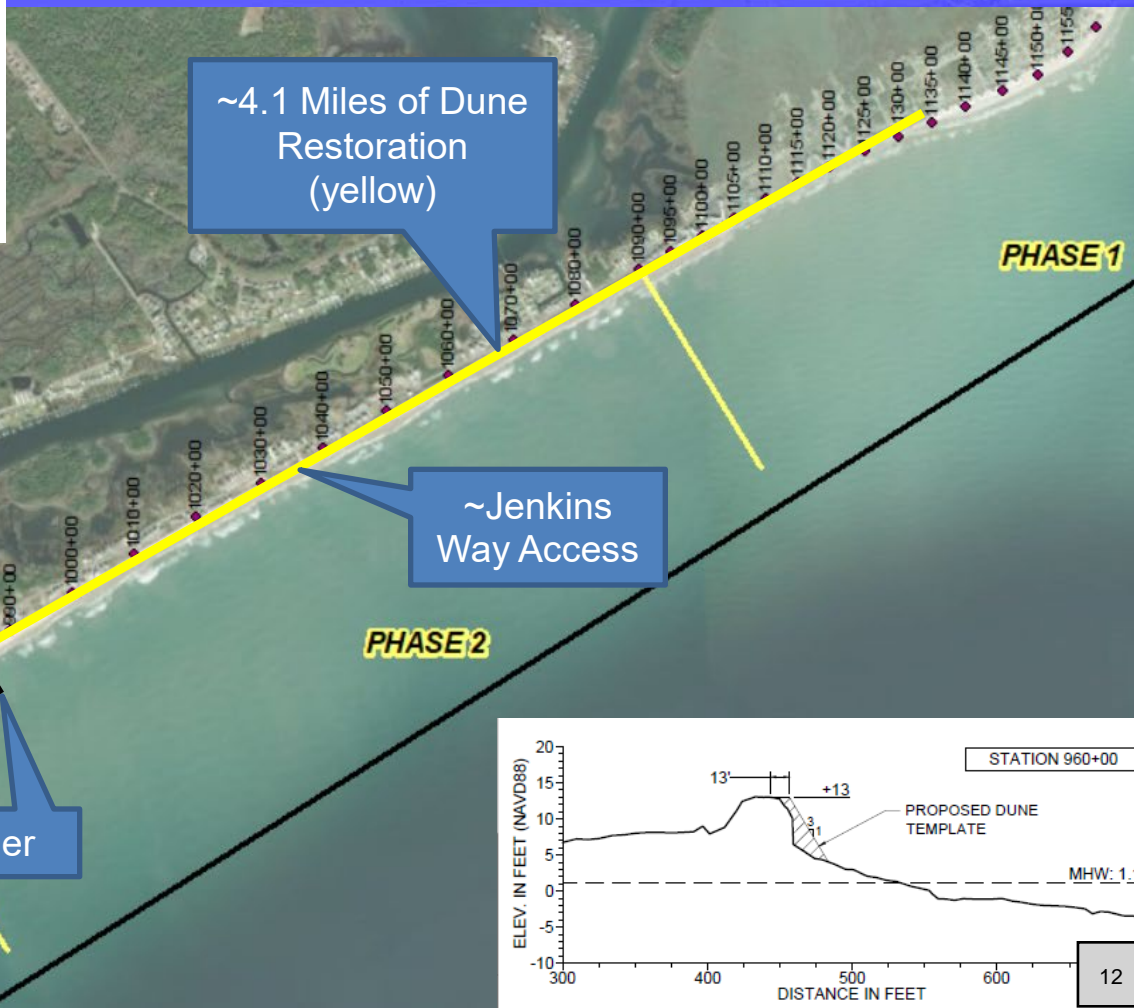
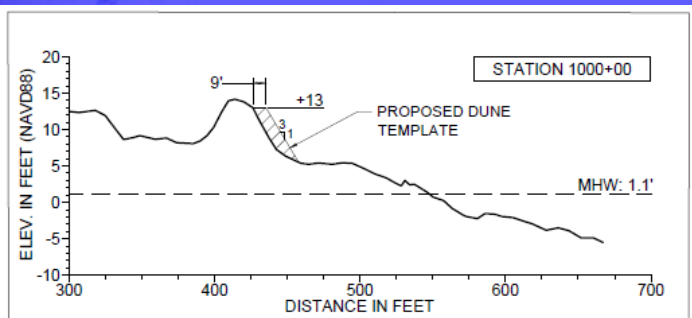


Northern Shoreline Dune Restoration (Phases 1 to 3 for 53,000 cy)

An Additional ~12,000 cy is Potentially Available

Work Completed February 18

FEMA PTC-8 Mitigation

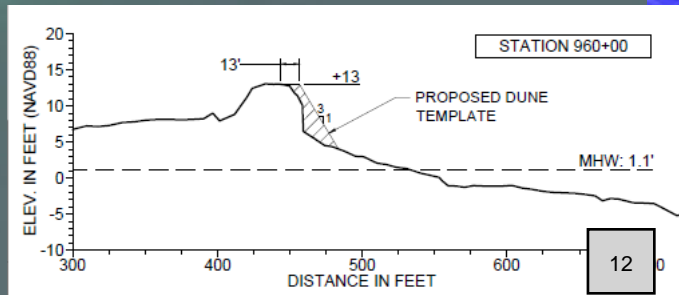


CAMA Permit Restrictions Include Not Placing Sand On Mature, Healthy Vegetation On The Dune Face

Jeffries Access

Pier

Section VII, Item A.



Existing:



Proposed:

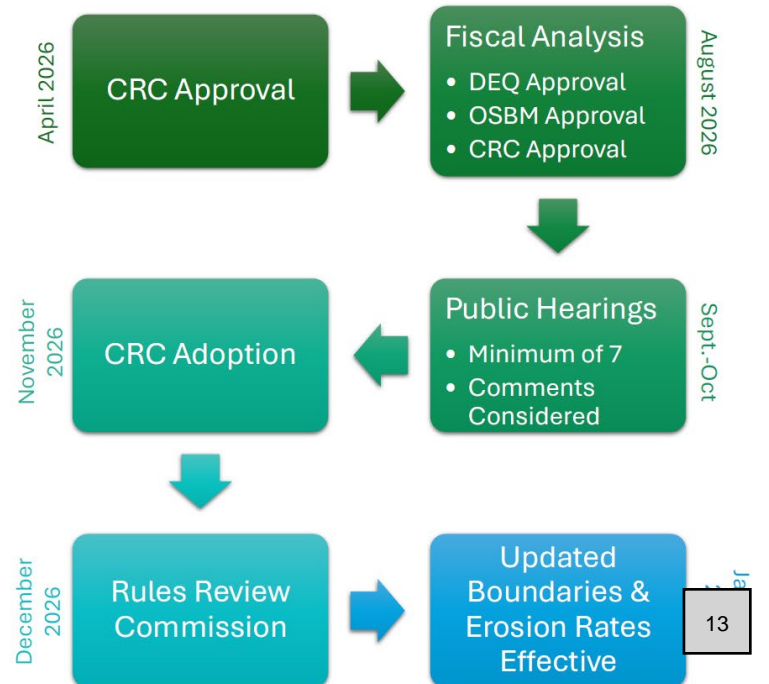
Area Inside 2025 IHA	2020	2013	2004	1997	1986	1983	1980
SBF = 2	2	2	2	2	2	2	2.5
SBF = 2.5	2	2	2	2	2	2	2.5
SBF = 5	2	2	2	2	2	2	2.5
SBF = 7	2	2	2	2	2	2	2.5
SBF = 6	2	2	2	2	2	2	2.5
SBF = 10	2	2	2	2	2	2	2.5



2025 Inlet Hazard Area Setback Factors

State Inlet Hazard Area Proposed Update

Rule-Making Process



Town Beach Projects Updates

- New River Inlet Management Master Plan EIS: Meeting held in April with Dial Cordy and USACE.
- Meeting with USMC in May on New River Inlet and Cedar Bush Cut.
- Post Tropical Cyclone 8 FEMA/NCEM- 53,000 cy dune restoration (in addition to 8,000 cy last April) in Phases 1, 2 and 3 COMPLETED. Another ~12,000 cy available.
- Disposal Area 143 (DA 143) Beneficial Reuse for Nourishment of Phases 1,2,3 of between ~1.9 and ~2.6 million cubic yards. Easement coordination on DA143 use ongoing with state agencies. Then final permit application submittal.
- DA 143 Grant Research and Funding Options Ongoing.
- State Grant Nourishment - ~220,000 cy in Phase 4 COMPLETED.
- Phase 1 – Corps AIWW Project (~77,000 cy placed north of Topsail Reef condos) COMPLETED.
- Working with NTB Staff regarding funding, accounting and reimbursement for FEMA funded projects
- IHA comment letter from the Town?
- Permitting Coordination (all projects)



Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



Larry Strother
Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

Alexis Stanfield, NCCCC
Town Clerk

MEETING DATE: Jun 3, 2026

TO: Board of Aldermen
FROM: Lexi Stanfield
DEPARTMENT: Admin Department
SUBJECT: PUBLIC HEARING: FY 2026-2027 Recommended Budget

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 is available for public inspection at the Town of North Topsail Beach Town Hall during normal business hours. This public hearing was advertised in the Jacksonville Daily News in accordance with NCGS.

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.

SPECIFIC ACTION REQUESTED:

Hold a public hearing for the FY 2026-2027 Budget

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 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)
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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 Starline, 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 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
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Total General Fund Expenses	<u><u>\$ 9,755,344</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	\$ 4,121,408
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
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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>\$ 9,755,344</u></u>
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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>\$ 1,632,965</u>
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Section 4. The following revenues are estimated to be available in the Capital Improvement Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

CATEGORIES

Taxes - Ad Valorem

Current Year	\$ 1,146,939
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Intergovernmental Revenues

Onslow County Fire Tax	<u>486,026</u>
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Total Capital Improvement Fund Revenues	<u>\$ 1,632,965</u>
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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
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2022C FEMA SOB Payment	
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Capital Improvements

Lease Payments	36,900
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Beach Lobbyist Contract	64,607
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Beach/Access maintenance	138,100
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Beach Related Travel Conferences	20,000
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Dune/Crossover Repair & Maintenance	140,000
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Contracted Services	24,000
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Sea Oats Program (50/50)	40,000
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Tax Collection Fees	24,454
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New River EIS Project	147,500
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Contracts, Plans Specs	20,000
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VITEX	285,200
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Contracted Services (Beach)	40,000
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30 Year Beach Plan	
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Sandbag Repair Project	200,000
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Future Projects	<u>3,119,697</u>
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Total Shoreline Protection Fund Expenses	<u>\$6,136,700</u>
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Section 6. The following revenues are estimated to be available in the Shoreline Protection Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

CATEGORIES

Taxes

Accommodation Tax	\$2,000,000
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Ad Valorem Tax	2,302,205
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Local Sales Taxes

Local Option Sales Tax	1,153,120
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Charges for Current Services

Paid Parking	336,375
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Sea Oats Program	20,000
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Interest Earnings

Interest Income	175,000
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Intergovernmental Revenues

Onslow County Grant	150,000
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Total Shoreline Protection Fund Revenues 6,136,700

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 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: 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

	GRANDE/CLASS TITLES	
5 FT	<u>Administration</u>	
	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
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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)

requested update 4/23/2026

up to \$500
first

Planning & Development FY26-FY27 Fee Schedule

Proposed effective 7/1/2026

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

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
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
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 permit	\$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**

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 (Commercial & 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		INSPECTIONS	
Account Number	Account Description	FY 25-26 Approved Budget	FY 26-27
10-491-02	SALARIES	\$ 167,258	\$ 158,285
10-491-05	FICA (7.65%)	\$ 12,795	\$ 12,109
10-491-06	GROUP INSURANCE	\$ 17,718	\$ 19,490
10-491-07	ORBIT RETIREMENT (15.17%)	\$ 24,219	\$ 23,879
10-491-08	401K MATCH (3%)	\$ 5,018	\$ 4,721
10-491-10	EMPLOYEE TRAINING	\$ 5,504	\$ 10,000
10-491-17	VEHICLE MAINTENCE / REPAIR	\$ 1,200	\$ 1,200
10-491-31	GAS-OIL-TIRE EXPENSE	\$ 3,300	\$ 3,300
10-491-33	DEPARTMENT SUPPLIES	\$ -	\$ 3,500
10-491-45	CONTRACTED SERVICES	\$ 51,450	\$ 40,000
10-491-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 335	\$ 500
10-491-54	DEMOLITION	\$ 30,000	\$ 30,000
10-491-57	MISCELLANEOUS	\$ 500	\$ 500
10-491-89	SETTLEMENT AGREEMENT	\$ 11,400	\$ -
TOTAL EXPENDITURES		\$ 330,697	\$ 307,484

Increased(Decreased) By: \$ (23,213)

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 - 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	\$ 2,302,205	
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	\$ 6,136,700	
		Current Expense Amt	\$ 6,136,700	
			\$ -	

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

**BOARD OF ALDERMEN
MEMORANDUM**

TO: MAYOR GRANT AND ALDERMEN

FROM: Wayne Johannessen, Finance Officer

SUBJECT: Finance Monthly Financial Report

DATE: June 03, 2026

Listed below are key financial highlights for FY 26:

A) Budget vs Actual Report for all Funds.

- 1) **General Fund (Fund 10) Pages 1 – 9**
 - i. **Ad Valorem Tax Current Year** – Currently \$4,462,456.95 of property taxes have been collected.
 - ii. **Interest Earnings** – most of the interest is earned on deposits held in the NCCMT and posts on the 1st day of the following month; therefore, NCCMT May interest will not be available until June 1st. Interest earned through April of \$778,983.13 is 129% of budget.
 - iii. **Utility Franchise Tax** – the tax is received quarterly in arrears. The first distribution for the Months July – September is received in December; October – December in March; January – March in June and April – June in September. This tax is susceptible to extreme weather. Currently \$255,767.65 of Utility Franchise taxes have been collected.
 - iv. **Sales Tax** – this tax is received in arrears. March Sales were received in May, \$2,204,094.62 is 74% budget. The remaining schedule has the final month of June 2026 will be received in September 2026. This tax is susceptible to economic conditions.
- 2) **Capital Improvement Fund (Fund 12) Page 10**
 - i. **Ad Valorem Tax** – most of these taxes are received between October and January. Currently \$1,200,517.95 in property taxes have been collected.
 - ii. **Onslow County Fire Tax** – County paid \$501,869.10 or \$15,843.10 more than budget.
- 3) **Shoreline Protection (Fund 30) pages 11-12**
 - i. **Accommodation Tax** – received \$2,313,158.32 through May 26th. This tax is susceptible to economic and weather conditions.
 - ii. **Interest Earnings** – most of the interest is earned on deposits held in the NCCMT and posts on the first day of the following month; therefore, NCCMT May interest will not be available until June 1st. Interest earned through April of \$234,235.12 187% of budget.
 - iii. **Ad Valorem Tax** – most of these taxes are received between October and January. Currently \$1,714,499.85 of property taxes have been collected.
 - iv. **Sales Tax** – – this tax is received in arrears. March Sales were received in May \$754,421.65 is 68% budget. The remaining schedule has the final month of June 2026 will be received in September 2026. This tax is susceptible to economic conditions.

- v. **Paid Parking Revenue** – this revenue is received in arrears. \$340,063.39 received through February. This revenue is susceptible to weather conditions.
- 4) **Capital Project Beach Maintenance** (Fund 31) pages 13-15.
 - i. NOTE: Multi-year Fund. This impacts comparisons of transfers in from annual funds when the multi-year fund has the history of prior years. **All Revenues and Expenditures are Project to Date.**
 - ii. **Investment Income** – Total Balance \$1,393,801.61 and is over budget \$1,121,415.61. NCDEQ Balance of NCCMT is \$2,851,488.03 (\$1,730,032.71 Grant and \$1,121,415.32) Interest.

		Interest Earned	
Fund 31			
FY 2023		91,646.76	GASB 100
Auditor Adj FY 23	**	2,714.00	
FY 2024		527,493.79	GASB 100
Auditor Adj FY 24	**	269,672.29	
FY 2025		412,384.83	
Total Prior Years Interest		1,303,911.67	
FY 2026		89,889.94	JUL - APR
		1,393,801.61	
** Auditor Adj Notes related to debt issuance			
NCDEQ INTEREST		1,121,415.32	AS OF 04/30/2026

- iii. **FEMA Reimbursement**
 - Dorian PW 424 – CAT B – Closed 11/28/25 – **Final Payment received \$345,623.56**
- iv. **FEMA** – Florence Cat G is in status - Close Out Initiated. FEMA finalized the Final Inspection Report. **Final Payment received \$11,484,423.86.**
- v.
- 5) **Grant Project FEMA – 4837 PTC8** (Fund 32) page 16-17
 - i. NOTE: Multi-year Fund. Category G: Dune Crossover at Marina Way and Category G: Emergency Berm (Beach Project)
 - ii. Town approved the Scope and Cost \$4,330,561 for Project 805109. for Project 805109. Current FEMA step – **First reimbursement of \$24,700.50 received.**
 - iii. Due to the lack of funding agreement and the need for this work to commence, Fund 30 transferred to Fund 32 the current estimated amount for the project. Moving forward contemplates that this transfer will be repaid to Fund 30 and all federal and state requirements for reimbursement followed.
- 6) **Capital Project Fire Station 2** (Fund 50) page 18.
 - i. NOTE: **Multi-year Fund.**
 - ii. Contingency balance in this project is \$53,823 to cover any unforeseen costs.
- 7) **Grant Project Stormwater NCEM DRMG2304** (Fund 60) page 19-20
 - i. NOTE: **Multi-year Fund.**
 - ii. This project is funded by NCEM and has no matching requirements.
 - iii. Reimbursement request has been submitted and waiting for approval.

B) Payments Processed: Cash Disbursements (ACH) \$169,261.77 and Accounts Payable Checks \$665,919.13 = \$835,180.90.

C) Cash Balance Report All Funds – this report is by Bank to show the operating bank balance:

- 1) Total Cash Balance as of May 26, 2026 is \$48,087,038.70.

- 2) **Payments of \$11,484,423.86 and \$345,623.56 have been received from the closeout of FEMA projects for Florance and Dorian. At the time of the Cash Balance Report the funds were just received in the First Citizens account and will be Transferred to the Capital Management Trust Fund.**
- 3) **Fund 31 – NC Capital Management Trust reflects payments that have occurred. The Total \$5,091,23.22 is \$2,851,488.03 unspent NCDEQ grant and interest.**

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

Respectfully submitted,

Wayne Johannessen

Finance Officer

Attachments:

Budget vs Actual All Funds as of 04/24/2026 – 20 Pages

Cash Disbursements 03/18/2026 – 04/24/2026 – 3 Pages.

Check Listing 03/18/2026 – 04/24/2026 – 3 Pages.

Cash Balance All Funds as of 04/24/2026 – 2 Pages.

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
10-301-00 AD VALOREM TAX - Current Year	4,297,249	0.00	0.00	36,223.07	4,462,456.95	165,207.95	104%	
10-301-01 AD VALOREM TAX - Prior Years	45,000	0.00	0.00	996.44	53,046.30	8,046.30	118%	
10-301-02 AD VALOREM TAX - MOTV	80,000	0.00	0.00	8,508.05	79,772.62	(227.38)	100%	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	0.00	2,452.66	22,383.00	19,383.00	746%	
10-329-00 INTEREST	602,000	0.00	0.00	151,010.89	778,983.13	176,983.13	129%	
10-335-00 MISCELLANEOUS	2,000	0.00	0.00	394.47	3,996.01	1,996.01	200%	
10-336-07 SALE OF TOWN MERCHANDISE	7,000	0.00	0.00	1,278.56	6,545.26	(454.74)	94%	
10-337-00 UTILITIES FRANCHISE TAX	530,612	0.00	0.00	107,136.84	255,767.65	(274,844.35)	48%	
10-341-00 BEER & WINE TAX	3,400	0.00	0.00	0.00	0.00	(3,400.00)		
10-343-00 POWELL BILL ALLOCATIONS	43,000	0.00	0.00	0.00	41,338.49	(1,661.51)	96%	
10-345-00 LOCAL OPTION SALES TAX	2,962,767	0.00	0.00	475,754.39	2,204,094.62	(758,672.38)	74%	
10-345-01 SALES & USE TAX RETURN	0	0.00	0.00	114.45	503.44	503.44		
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	0.00	444.94	(305.06)	59%	
10-350-00 RECREATION -RENTAL FEES	2,000	0.00	0.00	450.00	2,350.00	350.00	118%	
10-350-01 PAID PARKING REVENUE	112,125	0.00	0.00	40,736.03	113,354.18	1,229.18	101%	
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	4,000	0.00	0.00	358.00	3,096.85	(903.15)	77%	
10-352-01 FIRE INSPECTIONS & VIOLATION FEES	500	0.00	0.00	0.00	0.00	(500.00)		
10-352-02 CODE ENFORCEMENT FINES	3,000	0.00	0.00	0.00	0.00	(3,000.00)		
10-355-00 BUILDING PERMITS	65,000	0.00	0.00	4,974.50	59,266.61	(5,733.39)	91%	
10-355-01 MECHANICAL PERMITS	8,000	0.00	0.00	1,260.00	5,710.50	(2,289.50)	71%	
10-355-02 ELECTRICAL PERMITS	12,000	0.00	0.00	2,870.00	17,260.00	5,260.00	144%	
10-355-03 PLUMBING PERMITS	1,200	0.00	0.00	280.00	11,480.00	10,280.00	957%	
10-355-04 INSULATION PERMITS	500	0.00	0.00	0.00	490.00	(10.00)	98%	
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	0.00	20.00	178.00	(122.00)	59%	
10-355-06 TECHNOLOGY FEE	5,000	0.00	0.00	575.73	5,216.72	216.72	104%	
10-355-07 REINSPECTION FEE/FINES	13,000	0.00	0.00	375.00	7,695.00	(5,305.00)	59%	

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

10 GENERAL FUND									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
10-355-09 CCR FEES	2,000	0.00	0.00	50.00	525.00	(1,475.00)	26%		
10-357-08 PLANNING & ZONING FEES	28,000	0.00	0.00	4,500.00	22,630.00	(5,370.00)	81%		
10-359-00 REFUSE COLLECTION FEES	575,418	0.00	0.00	105,302.78	409,693.02	(165,724.98)	71%		
10-359-52 ADD'L CART RECYCLING	0	0.00	0.00	0.00	240.00	240.00			
10-367-01 SALES TAX REFUNDS	0	0.00	0.00	60,451.80	60,451.80	60,451.80			
10-368-01 NCDOT GRASS MOWING REIMB	7,776	0.00	0.00	0.00	7,776.48	0.48	100%		
10-368-10 NCOSMB GRANT #12791	34,000	0.00	0.00	0.00	34,000.00	0.00	100%		
10-370-01 LAST CALL FOUNDATION (LCF) FIRE	6,063	0.00	0.00	0.00	0.00	(6,063.05)			
10-383-00 SALE OF FIXED ASSETS	10,000	0.00	0.00	10,000.00	11,850.00	1,850.00	119%		
Revenues Totals:	9,466,660	0.00	0.00	1,016,073.66	8,682,596.57	(784,063.48)	92%		
Expenses									
10-410-01 BOARD STIPEND (WAS 10-410-95)	3,600	0.00	0.00	0.00	900.00	2,700.00	25%		
10-410-03 PART-TIME SALARIES	36,000	0.00	0.00	6,000.00	32,500.00	3,500.00	90%		
10-410-05 FICA (7.65%)	3,030	0.00	0.00	459.00	2,555.13	474.87	84%		
10-410-14 TRAVEL & TRAINING	2,000	0.00	0.00	1,323.54	1,323.54	676.46	66%		
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	492.09	1,520.21	(20.21)	101%		
10-410-43 AUDITOR FEES	26,750	0.00	0.00	0.00	26,750.00	0.00	100%		
10-410-45 TAX COLLECTION FEES	76,000	0.00	0.00	10,532.80	53,111.61	22,888.39	70%		
10-410-47 PROFESSIONAL SERVICES	244,500	50,815.60	0.00	18,127.57	93,546.85	100,137.55	59%		
10-410-50 DONATIONS OTHER AGENCIES	13,500	0.00	0.00	0.00	1,500.00	12,000.00	11%		
10-410-53 DUES & SUBSCRIPTIONS	2,200	0.00	0.00	3,901.88	4,076.88	(1,876.88)	185%		
10-410-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00			
10-410-58 TAX REFUNDS	1,000	0.00	0.00	0.00	645.19	354.81	65%		
GOVERNING BODY Totals:	410,580	50,815.60	0.00	40,836.88	218,429.41	141,334.99	66%		
10-420-02 SALARIES	608,372	0.00	0.00	99,332.36	436,874.53	171,497.47	72%		
10-420-03 PART-TIME SALARIES	22,200	0.00	0.00	0.00	0.00	22,200.00			
10-420-04 OVERTIME	3,000	0.00	0.00	0.00	0.00	3,000.00			

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-420-05 FICA (7.65%)	49,273	0.00	0.00	7,463.52	31,196.03	18,076.97	63%	
10-420-06 GROUP INSURANCE	55,734	0.00	0.00	5,173.90	33,868.74	21,865.26	61%	
10-420-07 ORBIT RETIREMENT (12.23%)	88,743	0.00	0.00	10,213.10	59,089.25	29,653.75	67%	
10-420-08 401K (3%)	18,388	0.00	0.00	2,115.98	12,097.34	6,290.66	66%	
10-420-10 EMPLOYEE TRAINING	10,000	0.00	0.00	4,650.00	6,705.62	3,294.38	67%	
10-420-11 POSTAGE	2,500	0.00	0.00	48.60	728.60	1,771.40	29%	
10-420-12 MANAGER EXPENSE ACCT	1,000	0.00	0.00	0.00	0.00	1,000.00		
10-420-13 TUITION REIMBURSEMENT	5,000	0.00	0.00	0.00	0.00	5,000.00		
10-420-14 TRAVEL & TRAINING	3,805	0.00	0.00	237.80	237.80	3,567.20	6%	
10-420-15 BANK CHARGES	2,000	0.00	0.00	1,585.81	1,990.14	9.86	100%	
10-420-17 M & R VEHICLE	2,000	0.00	0.00	0.00	165.54	1,834.46	8%	
10-420-18 CONSUMABLES	5,000	0.00	0.00	0.00	1,123.10	3,876.90	22%	
10-420-26 ADVERTISING	2,500	0.00	0.00	285.20	1,325.20	1,174.80	53%	
10-420-31 GAS, OIL & TIRES	2,200	0.00	0.00	0.00	1,019.54	1,180.46	46%	
10-420-32 OFFICE SUPPLIES	6,000	0.00	0.00	295.88	3,029.89	2,970.11	50%	
10-420-34 TOWN APPAREL & MERCH EXPENSE	11,000	4,988.98	0.00	178.00	2,003.52	4,007.50	64%	
10-420-45 CONTRACTED SERVICES	437,386	21,113.40	0.00	40,703.36	351,110.20	65,162.40	85%	
10-420-53 DUES & SUBSCRIPTIONS	2,440	0.00	0.00	2,495.60	4,285.60	(1,845.60)	176%	
10-420-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-420-58 EMPLOYEE ENGAGEMENT	8,000	0.00	0.00	286.49	2,389.31	5,610.69	30%	
ADMINISTRATION Totals:	1,347,041	26,102.38	0.00	175,065.60	949,239.95	371,698.67	72%	
10-430-57 ELECTION EXPENSES	5,000	0.00	0.00	0.00	3,938.45	1,061.55	79%	
ELECTIONS Totals:	5,000	0.00	0.00	0.00	3,938.45	1,061.55	79%	
10-480-02 SALARIES	95,170	0.00	0.00	13,922.32	80,303.34	14,866.66	84%	
10-480-05 FICA (7.65%)	7,281	0.00	0.00	1,061.12	6,120.57	1,160.43	84%	
10-480-06 GROUP INSURANCE	8,859	0.00	0.00	1,482.88	8,020.73	838.27	91%	
10-480-07 ORBIT RETIREMENT (12.96%)	13,780	0.00	0.00	2,015.96	11,627.97	2,152.03	84%	
10-480-08 401K (3%)	2,855	0.00	0.00	417.68	2,401.66	453.34	84%	

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-480-10 EMPLOYEE TRAINING	1,500	544.95	0.00	0.00	0.00	955.05	36%	
10-480-11 PHONES	34,980	1,127.98	0.00	11,617.29	34,167.65	(315.63)	101%	
10-480-16 M & R EQUIPMENT	6,000	0.00	0.00	3,395.00	4,230.32	1,769.68	71%	
10-480-33 DEPARTMENT SUPPLIES	2,800	1,500.00	0.00	1,969.32	3,079.39	(1,779.39)	164%	
10-480-46 BUILDING SECURITY	33,500	23,661.45	0.00	572.69	572.69	9,265.86	72%	
10-480-53 DUES & SUBSCRIPTIONS	119,594	13,822.26	0.00	12,815.00	99,303.96	6,467.78	95%	
10-480-57 MISCELLANEOUS	500	0.00	0.00	231.68	231.68	268.32	46%	
10-480-58 WEB EOC SERVICE	1,500	0.00	0.00	0.00	1,125.00	375.00	75%	
10-480-74 CAPITAL OUTLAY	11,372	0.00	0.00	0.00	2,909.80	8,462.20	26%	
10-480-76 EQUIP LEASE PAYMENTS (COMPUTERS COPIERS)	12,000	2,037.21	0.00	1,160.09	5,953.01	4,009.78	67%	
IT DEPARTMENT Totals:	351,691	42,693.85	0.00	50,661.03	260,047.77	48,949.38	86%	
10-490-02 SALARIES	189,205	0.00	0.00	27,663.48	143,144.11	46,060.89	76%	
10-490-05 FICA (7.65%)	14,947	0.00	0.00	2,115.24	10,947.24	3,999.76	73%	
10-490-06 GROUP INSURANCE	17,718	0.00	0.00	1,550.43	7,274.72	10,443.28	41%	
10-490-07 ORBIT RETIREMENT (12.23%)	28,290	0.00	0.00	4,005.68	20,727.30	7,562.70	73%	
10-490-08 401K (3%)	5,862	0.00	0.00	829.92	4,176.43	1,685.57	71%	
10-490-10 EMPLOYEE TRAINING	8,500	0.00	0.00	200.74	2,470.97	6,029.03	29%	
10-490-16 M & R EQUIPMENT	500	0.00	0.00	0.00	0.00	500.00		
10-490-17 M & R VEHICLES	1,000	0.00	0.00	0.00	0.00	1,000.00		
10-490-31 GAS, OIL, & TIRES	2,200	0.00	0.00	50.90	214.58	1,985.42	10%	
10-490-33 DEPARTMENTAL SUPPLIES	0	0.00	0.00	0.00	17.08	(17.08)		
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	344.00	1,207.39	442.61	73%	
10-490-57 MISCELLANEOUS	250	0.00	0.00	0.00	0.00	250.00		
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	0.00	0.00	199.00	1,201.00	14%	
PLANNING/ZONING/CAMA Totals:	271,522	0.00	0.00	36,760.39	190,378.82	81,143.18	70%	
10-491-02 SALARIES	167,258	0.00	0.00	8,924.80	55,979.61	111,278.39	33%	
10-491-05 FICA (7.65%)	12,795	0.00	0.00	680.32	4,244.09	8,550.91	33%	
10-491-06 GROUP INSURANCE	17,718	0.00	0.00	1,464.44	6,538.64	11,179.36	37%	

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-491-07 ORBIT RETIREMENT (12.23%)	24,219	0.00	0.00	1,292.32	8,105.86	16,113.14	33%	
10-491-08 401K (3%)	5,018	0.00	0.00	267.76	1,674.96	3,343.04	33%	
10-491-10 EMPLOYEE TRAINING	5,504	0.00	0.00	0.00	0.00	5,504.00		
10-491-17 M & R VEHICLES	1,200	0.00	0.00	0.00	28.00	1,172.00	2%	
10-491-31 GAS, OIL & TIRES	3,300	0.00	0.00	45.62	475.95	2,824.05	14%	
10-491-33 DEPARTMENTAL SUPPLIES	0	0.00	0.00	0.00	52.98	(52.98)		
10-491-45 CONTRACTED SERVICES	51,450	16,818.00	0.00	10,960.00	28,207.00	6,425.00	88%	
10-491-53 DUES & SUBSCRIPTIONS	335	0.00	0.00	195.00	382.77	(47.77)	114%	
10-491-54 DEMOLITION	30,000	0.00	0.00	0.00	0.00	30,000.00		
10-491-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-491-89 SETTLEMENT AGREEMENT	11,400	0.00	0.00	0.00	11,400.00	0.00	100%	
INSPECTIONS Totals:	330,697	16,818.00	0.00	23,830.26	117,089.86	196,789.14	40%	
10-500-13 UTILITIES	55,000	0.00	0.00	12,230.55	51,640.08	3,359.92	94%	
10-500-15 M & R BUILDINGS/GROUNDS	156,384	22,922.57	0.00	16,158.55	30,262.73	103,198.70	34%	
10-500-17 LANDSCAPING EXPENSE	38,527	4,921.04	0.00	2,526.52	24,671.20	8,934.76	77%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	0.00	389.60	2,944.07	3,555.93	45%	
10-500-35 FURNITURE	15,000	0.00	0.00	0.00	0.00	15,000.00		
10-500-43 CLEANING SERVICES	15,000	3,000.00	0.00	1,250.00	10,500.00	1,500.00	90%	
10-500-45 PEST CONTROL	2,566	220.00	0.00	60.00	140.00	2,206.00	14%	
10-500-57 TOWN SIGN M & R	2,500	0.00	0.00	0.00	0.00	2,500.00		
10-500-74 CAPITAL OUTLAY	170,000	18,596.18	0.00	91,403.82	91,403.82	60,000.00	65%	
10-500-76 LEASE PAYMENTS	42,312	0.00	0.00	6,000.00	42,412.00	(100.00)	100%	
PUBLIC BLDGS Totals:	503,789	49,659.79	0.00	130,019.04	253,973.90	200,155.31	60%	
10-501-09 WORKER'S COMPENSATION	66,702	0.00	0.00	0.00	39,835.55	26,866.45	60%	
10-501-10 TOWN HRA INSURANCE	58,500	0.00	0.00	3,132.59	53,091.62	5,408.38	91%	
10-501-13 PROPERTY LIABILITY & BONDS	156,444	0.00	0.00	730.00	128,489.00	27,955.00	82%	
10-501-17 VFIS INSURANCE	26,281	0.00	0.00	0.00	21,752.00	4,529.00	83%	
10-501-53 CYBER INSURANCE	17,325	0.00	0.00	0.00	10,814.31	6,510.69	62%	
10-501-54 FLOOD INSURANCE	51,975	0.00	0.00	0.00	38,177.00	13,798.00	73%	

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

INSURANCE Totals:	377,227	0.00	0.00	3,862.59	292,159.48	85,067.52	77%
10-509-02 PSA SALARY	16,540	0.00	0.00	2,446.68	13,309.84	3,230.16	80%
10-509-05 FICA (7.65%)	1,265	0.00	0.00	187.16	1,027.55	237.45	81%
PSA - RETIRED POLICE OFFICERS Totals:	17,805	0.00	0.00	2,633.84	14,337.39	3,467.61	81%
10-510-02 SALARIES	891,863	0.00	0.00	108,239.71	703,223.92	188,639.08	79%
10-510-03 PART-TIME SALARIES	25,695	0.00	0.00	4,537.27	15,820.22	9,874.78	62%
10-510-04 OVERTIME	39,606	0.00	0.00	5,152.73	27,963.18	11,642.82	71%
10-510-05 FICA (7.65%)	73,006	0.00	0.00	8,846.67	56,648.51	16,357.49	78%
10-510-06 GROUP INSURANCE	124,026	0.00	0.00	14,173.21	81,032.05	42,993.95	65%
10-510-07 ORBIT RETIREMENT (13.04%)	148,875	0.00	0.00	17,887.76	116,436.12	32,438.88	78%
10-510-08 401K (5%)	45,660	0.00	0.00	5,333.07	34,735.55	10,924.45	76%
10-510-09 BEACH PATROL EXPENSE	12,189	0.00	0.00	0.00	3,364.00	8,825.00	28%
10-510-10 EMPLOYEE TRAINING	10,100	0.00	0.00	40.81	10,420.04	(320.04)	103%
10-510-16 M & R EQUIPMENT	6,900	0.00	0.00	0.00	898.00	6,002.00	13%
10-510-17 M & R VEHICLES	10,000	2,200.00	0.00	1,266.09	4,962.99	2,837.01	72%
10-510-31 GAS,OIL & TIRES	64,000	3,648.11	0.00	4,475.48	51,362.79	8,989.10	86%
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	0.00	990.95	9.05	99%
10-510-33 DEPARTMENTAL SUPPLIES	8,550	2,000.00	0.00	549.88	5,988.63	561.37	93%
10-510-36 UNIFORMS	11,000	4,300.00	0.00	839.71	6,362.27	337.73	97%
10-510-37 BALLISTIC VEST GRANT EXPENSE	10,400	0.00	0.00	0.00	3,552.24	6,847.76	34%
10-510-45 CONTRACTED SERVICES	26,000	26,000.00	0.00	0.00	0.00	0.00	100%
10-510-47 PROFESSIONAL SERVICES	660	910.00	0.00	0.00	626.48	(876.48)	233%
10-510-53 DUES & SUBSCRIPTIONS	23,580	0.00	0.00	781.97	20,318.31	3,261.69	86%
10-510-57 K-9 EXPENSES	3,000	0.00	0.00	0.00	631.68	2,368.32	21%
10-510-60 LESO PROGRAM	7,500	0.00	0.00	0.00	3,165.39	4,334.61	42%
10-510-73 NON-CAPITAL OUTLAY	16,720	0.00	0.00	0.00	15,578.01	1,141.99	93%
10-510-74 CAPITAL OUTLAY	145,405	3,003.61	0.00	0.00	121,041.34	21,360.05	85%
10-510-76 TAXES & TITLES	8,700	1,600.00	0.00	1,549.30	3,083.22	4,016.78	54%
POLICE Totals:	1,714,435	43,661.72	0.00	173,673.66	1,288,205.89	382,567.39	78%

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-545-02 SALARIES	197,795	0.00	0.00	30,600.88	161,194.20	36,600.80	81%	
10-545-04 OVERTIME	9,720	0.00	0.00	357.04	2,908.38	6,811.62	30%	
10-545-05 FICA (7.65%)	15,821	0.00	0.00	2,355.08	12,495.05	3,325.95	79%	
10-545-06 GROUP INSURANCE	35,436	0.00	0.00	4,487.36	19,950.13	15,485.87	56%	
10-545-07 ORBIT RETIREMENT (12.23%)	29,943	0.00	0.00	4,482.67	23,761.95	6,181.05	79%	
10-545-08 401K (3%)	6,205	0.00	0.00	928.75	4,696.97	1,508.03	76%	
10-545-14 EMPLOYEE TRAINING	7,500	0.00	0.00	0.00	0.00	7,500.00		
10-545-16 M & R EQUIPMENT	37,000	2,518.94	0.00	0.00	16,374.66	18,106.40	51%	
10-545-17 M & R VEHICLES	35,000	1,227.52	0.00	2,914.49	14,218.62	19,553.86	44%	
10-545-31 GAS, OIL & TIRES	22,000	329.30	0.00	3,947.36	16,085.26	5,585.44	75%	
10-545-32 OFFICE SUPPLIES	300	0.00	0.00	0.00	28.50	271.50	10%	
10-545-33 DEPARTMENTAL SUPPLIES & EQUIP	7,000	0.00	0.00	420.95	6,082.48	917.52	87%	
10-545-34 MOSQUITO CONTROL EXPENSE	2,000	0.00	0.00	0.00	119.00	1,881.00	6%	
10-545-36 UNIFORMS	2,500	0.00	0.00	0.00	2,228.15	271.85	89%	
10-545-37 RENTAL EQUIPMENT	6,000	981.00	0.00	0.00	1,979.51	3,039.49	49%	
10-545-45 CONTRACTED SERVICES	2,092	2,091.90	0.00	0.00	0.00	0.10	100%	
10-545-53 DUES & SUBSCRIPTIONS	3,000	0.00	0.00	0.00	0.00	3,000.00		
10-545-74 CAPITAL OUTLAY	167,595	0.00	0.00	0.00	136,724.06	30,870.94	82%	
PUBLIC WORKS Totals:	586,907	7,148.66	0.00	50,494.58	418,846.92	160,911.42	73%	
10-560-13 STREET LIGHT EXPENSE	32,000	0.00	0.00	0.00	14,494.20	17,505.80	45%	
10-560-15 M & R PUBLIC PARKING	25,000	0.00	0.00	0.00	6,680.00	18,320.00	27%	
10-560-16 M & R EQUIPMENT	6,000	0.00	0.00	0.00	2,383.13	3,616.87	40%	
10-560-33 DEPARTMENTAL SUPPLIES	5,000	0.00	0.00	0.00	0.00	5,000.00		
10-560-34 STRIPING	288,000	0.00	0.00	0.00	0.00	288,000.00		
10-560-35 SIGNS	5,000	1,750.00	0.00	750.00	750.00	2,500.00	50%	
10-560-43 TOWN ENTRANCE SIGNS	20,000	0.00	0.00	0.00	0.00	20,000.00		
10-560-45 CONTRACTED SERVICES	2,500	0.00	0.00	0.00	1,490.00	1,010.00	60%	
10-560-72 STORMWATER	20,000	0.00	0.00	0.00	0.00	20,000.00		

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-560-73 STREET PAVING & REPAIR	52,000	12,500.00	0.00	7,500.00	8,333.24	31,166.76	40%	
10-560-74 CAPITAL OUTLAY	75,000	65,375.76	0.00	0.00	0.00	9,624.24	87%	
STREETS Totals:	530,500	79,625.76	0.00	8,250.00	34,130.57	416,743.67	21%	
10-580-45 SANITATION CONTRACTS	551,822	0.00	0.00	98,222.34	490,925.33	60,896.67	89%	
10-580-46 TIPPING FEES	10,000	600.00	0.00	0.00	5,050.00	4,350.00	57%	
SANITATION Totals:	561,822	600.00	0.00	98,222.34	495,975.33	65,246.67	88%	
10-620-12 SNOWFLAKES	19,470	0.00	0.00	0.00	17,230.99	2,239.01	89%	
10-620-14 PARK WELL	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-620-15 PARK MAINTENANCE	43,000	1,700.00	0.00	1,497.37	6,624.41	34,675.59	19%	
10-620-17 PARK LANDSCAPING	15,000	0.00	0.00	0.00	1,744.91	13,255.09	12%	
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-620-19 M & R DOCK/BOARDWALK	200,000	13,570.05	0.00	53,142.30	53,351.16	133,078.79	33%	
10-620-27 SPECIAL EVENTS	6,500	0.00	0.00	0.00	2,550.66	3,949.34	39%	
10-620-33 PARK SUPPLIES	7,200	2,000.00	0.00	870.82	3,550.56	1,649.44	77%	
RECREATION Totals:	294,170	17,270.05	0.00	55,510.49	85,052.69	191,847.26	35%	
10-690-02 SALARIES	973,250	0.00	0.00	133,386.42	838,683.27	134,566.73	86%	
10-690-03 PART-TIME SALARIES	71,113	0.00	0.00	4,870.00	19,465.00	51,648.00	27%	
10-690-04 OVERTIME	41,199	0.00	0.00	8,194.62	28,496.64	12,702.36	69%	
10-690-05 FICA (7.65%)	83,810	0.00	0.00	10,815.30	65,510.64	18,299.36	78%	
10-690-06 GROUP INSURANCE	150,603	0.00	0.00	22,173.18	124,355.10	26,247.90	83%	
10-690-07 ORBIT RETIREMENT (12.23%)	147,709	0.00	0.00	20,500.95	125,567.97	22,141.03	85%	
10-690-08 401K (3%)	30,617	0.00	0.00	3,491.89	23,135.91	7,481.09	76%	
10-690-10 EMPLOYEE TRAINING	7,000	0.00	0.00	949.85	3,402.17	3,597.83	49%	
10-690-16 M & R EQUIPMENT	35,000	937.67	0.00	13,395.28	33,307.50	754.83	98%	
10-690-17 M & R VEHICLES	42,000	18,953.53	0.00	3,687.70	12,371.68	10,674.79	75%	
10-690-31 GAS, OIL & TIRES	38,500	0.00	0.00	2,181.50	22,260.28	16,239.72	58%	
10-690-32 OFFICE SUPPLIES	2,500	0.00	0.00	0.00	1,501.29	998.71	60%	
10-690-33 DEPARTMENTAL SUPPLIES	60,058	15,420.00	0.00	223.99	15,965.52	28,672.53	52%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	0.00	0.00	6,000.00		

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-690-36 UNIFORMS	25,500	1,390.78	0.00	445.12	16,715.27	7,393.95	71%	
10-690-47 PROFESSIONAL SERVICES	4,000	0.00	0.00	0.00	2,000.00	2,000.00	50%	
10-690-53 DUES & SUBSCRIPTIONS	19,500	6,608.80	0.00	157.60	7,882.00	5,009.20	74%	
10-690-57 MISCELLANEOUS	350	0.00	0.00	0.00	56.69	293.31	16%	
10-690-73 COMUNICATIONS EQUIP	9,200	1,318.64	0.00	1,545.00	5,830.03	2,051.33	78%	
10-690-74 CAPITAL OUTLAY	22,000	0.00	0.00	0.00	21,122.41	877.59	96%	
FIRE DEPARTMENT Totals:	1,769,909	44,629.42	0.00	226,018.40	1,367,629.37	357,650.26	80%	
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00		
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00		
COMMITTES Totals:	2,000	0.00	0.00	0.00	0.00	2,000.00		
10-999-01 CONTINGENCY	310,370	0.00	0.00	0.00	0.00	310,370.00		
10-999-02 RESERVED	81,195	0.00	0.00	0.00	0.00	81,195.00		
CONTINGENCY Totals:	391,565	0.00	0.00	0.00	0.00	391,565.00		
Expenses Totals:	9,466,660	379,025.23	0.00	1,075,839.10	5,989,435.80	3,098,199.02	67%	
10 GENERAL FUND Revenues Over/(Under) Expenses:			0.00	(59,765.44)	2,693,160.77			

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

12 CAPITAL IMPROVEMENT FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
12-301-00 AD VALOREM TAX (.07)	1,157,116	0.00	0.00	9,752.13	1,200,517.95	43,401.95	104%	
12-301-03 ONSLOW COUNTY FIRE TAX	486,026	0.00	0.00	0.00	501,869.10	15,843.10	103%	
Revenues Totals:	1,643,142	0.00	0.00	9,752.13	1,702,387.05	59,245.05	104%	
Expenses								
12-440-01 FIRE STATION #2 PRINCIPAL (DEBT)	373,334	0.00	0.00	0.00	373,333.40	0.60	100%	
12-440-02 FIRE STATION #2 INTEREST (DEBT)	198,091	0.00	0.00	0.00	198,090.67	0.33	100%	
12-440-03 JOEMC FIRE TRUCK PRINCIPAL ONLY (DEBT)	17,500	0.00	0.00	11,666.66	11,666.66	5,833.34	67%	
12-750-03 BIKE PATH PROJECT	100,000	0.00	0.00	0.00	0.00	100,000.00		
12-750-04 PUBLIC WORKS BUILDING PROJECT	20,000	0.00	0.00	0.00	0.00	20,000.00		
12-750-11 FUTURE CAPITAL IMPROVEMENTS	517,665	0.00	0.00	0.00	0.00	517,665.00		
12-750-45 TAX COLLECTION FEES	17,116	0.00	0.00	2,984.26	15,048.16	2,067.84	88%	
12-998-02 T/O TO CAP PROJ FIRE STA 2	201,862	0.00	0.00	0.00	201,862.00	0.00	100%	
Totals:	1,445,568	0.00	0.00	14,650.92	800,000.89	645,567.11	55%	
Expenses Totals:	1,445,568	0.00	0.00	14,650.92	800,000.89	645,567.11	55%	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		0.00	(4,898.79)	902,386.16			

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

30 SHORELINE PROTECTION								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
30-301-00 ACCOMMODATION TAX	2,000,000	0.00	0.00	280,977.79	2,313,158.32	313,158.32	116%	
30-301-05 AD VALOREM TAX - Beach	1,653,225	0.00	0.00	13,927.33	1,714,499.85	61,274.85	104%	
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	0.00	0.00	(150,000.00)		
30-329-00 INTEREST INCOME	125,000	0.00	0.00	45,867.25	234,235.12	109,235.12	187%	
30-335-16 NC HURRICANE FLORENCE RECOVERY	0	0.00	0.00	0.00	2,087,615.10	2,087,615.10		
30-345-00 LOCAL OPTION SALES TAX	1,108,888	0.00	0.00	162,842.11	754,421.65	(354,466.35)	68%	
30-350-01 PAID PARKING REVENUE	336,375	0.00	0.00	122,208.08	340,063.39	3,688.39	101%	
30-399-00 APPROP. FUND BALANCE	40,000	0.00	0.00	0.00	0.00	(40,000.00)		
Revenues Totals:	5,413,488	0.00	0.00	625,822.56	7,443,993.43	2,030,505.43	138%	
Expenses								
30-710-08 LEASE PAYMENTS	36,900	0.00	0.00	0.00	36,900.00	0.00	100%	
30-710-10 BEACH LOBBYIST CONTRACT	61,300	8,999.18	0.00	10,418.64	52,332.95	(32.13)	100%	
30-710-12 BEACH/ACCESS MAINTENANCE	138,100	8,233.66	0.00	2,048.05	19,913.02	109,953.32	20%	
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	0.00	5,642.23	14,357.77	28%	
30-710-15 M & R DUNE/CROSSWALK	140,000	70,950.00	0.00	6,050.00	6,050.00	63,000.00	55%	
30-710-45 CONTRACTED SERVICES	305,070	278,186.80	0.00	8,000.00	22,883.20	4,000.00	99%	
30-710-59 SEA OATS PROGRAM	37,000	27,280.00	0.00	0.00	0.00	9,720.00	74%	
SHORELINE PROTECTION Totals:	738,370	393,649.64	0.00	26,516.69	143,721.40	200,998.96	73%	
30-711-45 TAX COLLECTION FEES	24,454	0.00	0.00	4,037.56	20,359.41	4,094.59	83%	
Totals:	24,454	0.00	0.00	4,037.56	20,359.41	4,094.59	83%	
30-720-07 NEW RIVER EIS PROJECT	185,926	165,626.00	0.00	20,300.00	20,300.00	0.00	100%	
30-720-08 CONTRACTS, PLANS, SPECS	20,000	48,300.00	0.00	0.00	48,256.20	(76,556.20)	483%	
30-720-10 VITEX	285,200	0.00	0.00	0.00	18,057.84	267,142.16	6%	
30-720-15 Bank Charges	0	0.00	0.00	0.00	360.00	(360.00)		
30-720-45 CONTRACTED SERVICES	40,000	22,500.00	0.00	17,500.00	17,500.00	0.00	100%	
30-720-50 2022B SOB PAYMENT	1,884,803	0.00	0.00	0.00	1,860,522.17	24,280.83	99%	

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:18:23 AM

Period Ending 6/30/2026

30 SHORELINE PROTECTION									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
30-720-57 2022C FEMA SOB FEES	1,721,043	0.00	0.00	0.00	1,721,042.63	0.37	100%		
30-720-60 30 YEAR BEACH PLAN	275,000	0.00	0.00	0.00	0.00	275,000.00			
30-720-64 Sandbag Repair Project	188,392	0.00	0.00	0.00	0.00	188,392.00			
BEACH REN. / DUNE STAB. Totals:	4,600,364	236,426.00	0.00	37,800.00	3,686,038.84	677,899.16	85%		
30-999-01 FUTURE PROJECTS FUND	50,300	0.00	0.00	0.00	0.00	50,300.00			
CONTINGENCY Totals:	50,300	0.00	0.00	0.00	0.00	50,300.00			
Expenses Totals:	5,413,488	630,075.64	0.00	68,354.25	3,850,119.65	933,292.71	83%		
30 SHORELINE PROTECTION	Revenues Over/(Under) Expenses:		0.00	557,468.31	3,593,873.78				

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:22:27 AM

Period Ending 6/30/2026

31 CAPITAL PRJ BEACH MAINTENANCE								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
31-330-00 LOAN PROCEEDS	10,857,304	0.00	0.00	0.00	10,857,303.66	(0.34)	100%	
31-348-08 FEMA REIMBURSEMENT	17,599,184	0.00	0.00	11,484,423.86	23,400,107.50	5,800,923.50	133%	
31-368-00 NCDEQ GRANT FUNDS	10,500,000	0.00	0.00	0.00	10,500,000.00	0.00	100%	
31-370-00 INVESTMENT INCOME	272,386	0.00	0.00	17,117.84	1,393,801.61	1,121,415.61	512%	
31-399-01 T/I FROM BEACH FUND	9,858,986	0.00	0.00	0.00	9,858,986.00	0.00	100%	
31-399-10 T/I FROM GENERAL FUND	2,000,000	0.00	0.00	0.00	2,000,000.00	0.00	100%	
Revenues Totals:	51,087,860	0.00	0.00	11,501,541.70	58,010,198.77	6,922,338.77	114%	
Expenses								
31-440-00 2022A DEBT SERVICE	8,765,829	0.00	0.00	0.00	8,765,828.60	0.40	100%	
31-440-01 2022C DEBT SERVICE	1,686,801	0.00	0.00	0.00	0.00	1,686,801.00		
31-450-01 PHASE 1 - ENGINEERING & CONSTRUCTION PHASE SUPPORT	14,881	0.00	0.00	0.00	14,881.00	0.00	100%	
31-450-02 PHASE 5 -TRANCHE 1 CONST MGMT & ADM	398,245	0.00	0.00	0.00	417,728.72	(19,483.72)	105%	
31-450-03 PHASE 1 - LABORATORY ANALYSIS	6,020	0.00	0.00	0.00	6,020.00	0.00	100%	
31-450-04 PHASE 1 - REGULATORY COORDINATION & CLOSEOUT	11,048	0.00	0.00	0.00	11,047.50	0.50	100%	
31-450-05 PHASE 1 - MOBILIZATION & DEMOBILIZATION	180,000	0.00	0.00	0.00	180,000.00	0.00	100%	
31-450-06 PHASE 1 - HAUL & PLACEMENT OF BEACH FILL	9,142,736	0.00	0.00	0.00	9,142,735.55	0.45	100%	
31-450-07 PHASE 1 - PAYMENT & PERFORMANCE BONDS	45,000	0.00	0.00	0.00	45,000.00	0.00	100%	
31-450-08 PHASE 1 - PROFESSIONAL FEES	562,915	0.00	0.00	0.00	562,915.14	(0.14)	100%	
31-450-09 PHASE 5 - TRANCHE 2 CONSTRUCTION	10,105,998	0.00	0.00	0.00	10,105,997.60	0.40	100%	
31-450-10 PHASE 5 - TRANCHE 2	747,722	0.00	0.00	0.00	776,538.91	(28,816.91)	104%	

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:22:27 AM

Period Ending 6/30/2026

31 CAPITAL PRJ BEACH MAINTENANCE								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
ENGINEERING								
31-450-11 PHASE 5 - TRANCHE 2 CONTINGENCY	1,720,665	0.00	0.00	0.00	595.00	1,720,070.00	0%	
31-450-79 PHASE 5 - TRANCHE 2 CMM SAND SETTLEMENT	1,200,000	0.00	0.00	0.00	1,200,000.00	0.00	100%	
31-450-80 CAT Z - ADMIN FLORENCE DR4393	0	0.00	0.00	0.00	10,650.50	(10,650.50)		
31-450-81 CAT Z - ADMIN DORIAN DR4465	0	0.00	0.00	0.00	760.00	(760.00)		
Totals:	34,587,860	0.00	0.00	0.00	31,240,698.52	3,347,161.48	90%	
31-460-00 PHASE 4 - PROJECT TRANCHE 3 NCDEQ FUNDED	0	0.00	0.00	0.00	1,690.00	(1,690.00)		
31-460-01 PHASE 4 - TOWN ADMINISTRATION	50,000	0.00	0.00	0.00	0.00	50,000.00		
31-460-02 PHASE 4 - ATM CONSTRUCTION ADMIN, PERMITTING SUPPO	60,000	0.00	0.00	0.00	37,602.19	22,397.81	63%	
31-460-04 PHASE 4 - CMM TERMINATION	480,000	0.00	0.00	0.00	480,000.00	0.00	100%	
31-460-05 PHASE 4 - TI COASTAL DESIGN, SURVEY, ENG, TESTING	437,220	128,260.00	0.00	0.00	297,960.00	11,000.00	97%	
31-460-06 PHASE 4 - REACH MOBILIZATION & DEMOBILIZATION (STW)	62,000	0.00	0.00	0.00	31,000.00	31,000.00	50%	
31-460-07 PHASE 4 - REACH HAUL & PLACEMNT BEACH FILL (STW)	7,600,000	0.00	0.00	0.00	7,600,000.00	0.00	100%	
31-460-08 PHASE 4 - PAYMENT AND PERFORMANCE BONDS REACH	50,656	0.00	0.00	0.00	50,656.00	0.00	100%	
31-460-09 PHASE 4 - FALL 2025 MOBILIZATION (STW)	65,000	0.00	0.00	0.00	0.00	65,000.00		
31-460-10 PHASE 4 - FALL 2025 NOURISHMENT (STW)	760,000	0.00	0.00	0.00	757,150.00	2,850.00	100%	
31-460-11 PHASE 4 - FALL 2025 ENF AND SURVEYING PERMITTING	150,000	0.00	0.00	0.00	0.00	150,000.00		
31-460-12 PHASE 4 - CONTINGENCY	6,785,124	0.00	0.00	0.00	0.00	6,785,124.00		

NORTH TOPSAIL BEACH
5/26/2026 11:22:27 AM

Period Ending 6/30/2026

PHASE 4 NCDEQ GRANT	Totals:	16,500,000	128,260.00	0.00	0.00	9,256,058.19	7,115,681.81	57%	
	Expenses	Totals:	51,087,860	128,260.00	0.00	0.00	40,496,756.71	10,462,843.29	80%
31 CAPITAL PRJ BEACH MAINTENANCE	Revenues Over/(Under) Expenses:			0.00	11,501,541.70	17,513,442.06			

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:20:41 AM

Period Ending 12/31/2027

32 GRANT PRJ FEMA-4837 PTC8								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
32-348-24 FEMA-4837-NC PTC 8	2,231,206	0.00	0.00	0.00	18,525.38	(2,212,680.62)	1%	
32-350-00 STATE MATCH	743,736	0.00	0.00	0.00	6,175.12	(737,560.88)	1%	
32-399-01 T/I FUND 30 SHORELINE PROTECTION	2,974,942	0.00	0.00	0.00	2,974,942.00	0.00	100%	
Revenues Totals:	5,949,884	0.00	0.00	0.00	2,999,642.50	(2,950,241.50)	50%	
Expenses								
32-470-02 85096-PW16 PUBLIC CROSSOVER DAMAGE	24,701	0.00	0.00	0.00	23,084.58	1,616.42	93%	
32-470-30 805109 PW17 LOSS DETERMIN & COST ANALYSIS RPT	59,810	0.00	0.00	0.00	80,475.75	(20,665.75)	135%	
32-470-31 805109 PW17 UPLAND BORROW SITE INVEST & ANALYSIS	3,000	0.00	0.00	0.00	3,000.00	0.00	100%	
32-470-32 805109 PW17 PRE-CONSTRUCTION MEETING/COORD	4,800	11.25	0.00	0.00	4,672.78	115.97	98%	
32-470-33 805109 PW17 PROJECT PERMITTING	19,500	2,887.25	0.00	0.00	15,672.00	940.75	95%	
32-470-34 805109 PW17 FINAL PROJECT DESIGN	15,000	0.00	0.00	0.00	11,832.50	3,167.50	79%	
32-470-35 805109 PW17 PROJECT PLANS & SPEC, BIDDING	15,900	0.00	0.00	0.00	16,312.90	(412.90)	103%	
32-470-36 805109 PW17 PRE-CONSTRUCTION MONITORING	24,500	0.00	0.00	0.00	19,224.25	5,275.75	78%	
32-470-37 805109 PW17 EQUIP MOBILIZATION/DEMobilIZATION	100,000	0.00	0.00	0.00	50,000.00	50,000.00	50%	
32-470-38 805109 PW17 BEACH FILL PLACEMENT	3,288,634	26,038.00	0.00	0.00	2,840,962.00	421,634.00	87%	
32-470-39 805109 PW17 PERFORMANCE & PAYMENT BONDS	20,000	0.00	0.00	0.00	20,000.00	0.00	100%	
32-470-40 805109 PW17 CONSTRUCTION ADMINISTRATION	255,667	100,612.50	0.00	0.00	122,054.50	33,000.00	87%	

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:20:41 AM

Period Ending 12/31/2027

32 GRANT PRJ FEMA-4837 PTC8									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
32-470-41 805109 PW17 POST CONST MONITORING	19,500	7,500.00	0.00	0.00	0.00	12,000.00	38%		
32-470-42 805109 PW17 STATE & FEDERAL REG COORD & CLOSEOUT	70,500	12,555.00	0.00	0.00	44,945.00	13,000.00	82%		
32-470-43 805109 PW17 DUNE PLANTINGS	433,750	265,173.75	0.00	0.00	88,391.25	80,185.00	82%		
32-470-99 CONTINGENCY	1,594,622	0.00	0.00	0.00	0.00	1,594,622.00			
FEMA-4837 PTC8 Totals:	5,949,884	414,777.75	0.00	0.00	3,340,627.51	2,194,478.74	63%		
Expenses Totals:	5,949,884	414,777.75	0.00	0.00	3,340,627.51	2,194,478.74	63%		
32 GRANT PRJ FEMA-4837 PTC8	Revenues Over/(Under) Expenses:		0.00	0.00	(340,985.01)				

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:21:31 AM

Period Ending 6/30/2040

50 CAPITAL PRJ FIRE STATION 2								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
50-330-00 LOAN PROCEEDS	5,600,000	0.00	0.00	0.00	5,600,000.00	0.00	100%	
50-339-01 T/I FROM CIF	1,201,862	0.00	0.00	0.00	1,201,862.71	0.71	100%	
50-399-02 T/I FROM GF	232,000	0.00	0.00	0.00	232,000.00	0.00	100%	
Revenues Totals:	7,033,862	0.00	0.00	0.00	7,033,862.71	0.71	100%	
Expenses								
50-450-02 CONSTRUCTION COSTS	6,258,703	0.00	0.00	0.00	5,130,671.37	1,128,031.63	82%	
50-450-05 ENVIRONMENTAL TESTING (ECS)	66,823	0.00	0.00	0.00	62,038.51	4,784.49	93%	
50-450-07 CONSTRUCTION ADMINISTRATION (BM)	420,463	0.00	0.00	0.00	408,704.45	11,758.55	97%	
50-450-11 CONTINGENCY	53,823	0.00	0.00	0.00	0.00	53,823.00		
50-450-13 UTILITIES	2,050	0.00	0.00	0.00	2,049.26	0.74	100%	
50-450-74 CAPITAL OUTLAY	232,000	220,413.52	0.00	0.00	6,977.14	4,609.34	98%	
Totals:	7,033,862	220,413.52	0.00	0.00	5,610,440.73	1,203,007.75	83%	
Expenses Totals:	7,033,862	220,413.52	0.00	0.00	5,610,440.73	1,203,007.75	83%	
50 CAPITAL PRJ FIRE STATION 2	Revenues Over/(Under) Expenses:		0.00	0.00	1,423,421.98			

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:19:44 AM

Period Ending 12/31/2026

60 GRANT PRJ STORMWATER NCEM DRMG2304								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
60-339-01 T/I FROM CIF 12	197,574	0.00	0.00	0.00	0.00	(197,574.00)		
60-368-01 NCEM DRMG2304 GRANT	1,261,607	0.00	0.00	0.00	123,478.47	(1,138,128.53)	10%	
Revenues Totals:	1,459,181	0.00	0.00	0.00	123,478.47	(1,335,702.53)	8%	
Expenses								
60-610-01 ISLAND DR (HW 210) AT SOUTH FIRE STATION	704,211	0.00	0.00	0.00	0.00	704,211.00		
60-610-02 NEW RIVER INLET RD (SR 1568) RPTP	354,396	0.00	0.00	0.00	0.00	354,396.00		
60-610-03 PROJECT MANAGEMENT	13,565	0.00	0.00	0.00	13,565.00	0.00	100%	
60-610-04 FIELD SURVEY	26,490	0.00	0.00	0.00	26,490.00	0.00	100%	
60-610-05 CONSTRUCTION PLANS	89,650	0.00	0.00	0.00	89,650.00	0.00	100%	
60-610-06 PERMITS	45,600	0.00	0.00	0.00	45,600.00	0.00	100%	
60-610-07 PROJECT MEETINGS	11,265	0.00	0.00	0.00	11,265.00	0.00	100%	
60-610-08 BID PHASE SERVICES	14,850	0.00	0.00	0.00	14,850.00	0.00	100%	
60-610-09 REIMBURSABLES	1,580	0.00	0.00	0.00	1,580.00	0.00	100%	
60-610-10 CONSTRUCTION CONTRACT PREPARATION	1,260	1,260.00	0.00	0.00	0.00	0.00	100%	
60-610-11 PRE-CONSTRUCTION MEETING	5,439	5,439.00	0.00	0.00	0.00	0.00	100%	
60-610-12 CONSTRUCTION STATUS UPDATE MEETINGS	15,650	15,650.00	0.00	0.00	0.00	0.00	100%	
60-610-13 SHOP DRAWING REVIEW	14,895	14,895.00	0.00	0.00	0.00	0.00	100%	
60-610-14 BULLETIN DRAWINGS/REQUEST FOR INFORMATION (RFI)	7,210	7,210.00	0.00	0.00	0.00	0.00	100%	
60-610-15 NEGOTIATE, REVIEW AND PREPARE CHANGE ORDERS	5,558	5,558.00	0.00	0.00	0.00	0.00	100%	
60-610-16 CONTRACTOR PAY APPLICATION REVIEW AND APPROVAL	4,152	4,152.00	0.00	0.00	0.00	0.00	100%	
60-610-17 FINAL SITE VISIT/PROJECT CLOSE-OUT	6,760	6,760.00	0.00	0.00	0.00	0.00	100%	

Budget vs Actual

NORTH TOPSAIL BEACH
5/26/2026 11:19:44 AM

Period Ending 12/31/2026

60 GRANT PRJ STORMWATER NCEM DRMG2304									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
60-610-18 RECORD DRAWINGS	9,554	9,554.00	0.00	0.00	0.00	0.00	100%		
60-610-19 ONE YEAR WARRANTY INSP/ISSUE WARRANTY LIST	6,356	6,356.00	0.00	0.00	0.00	0.00	100%		
60-610-20 CONSTRUCTION OVERSITE VISITS	14,460	14,460.00	0.00	0.00	0.00	0.00	100%		
60-610-22 PARTIAL CONSTRUCTION OBSERVATION (24 HRS WKLY)	85,680	85,680.00	0.00	0.00	0.00	0.00	100%		
60-610-23 REIMBURSABLES (CA/CO PHASE)	20,600	20,600.00	0.00	0.00	0.00	0.00	100%		
STORMWATER PRJ NCEM DRMG2304 Totals:	1,459,181	197,574.00	0.00	0.00	203,000.00	1,058,607.00	27%		
Expenses Totals:	1,459,181	197,574.00	0.00	0.00	203,000.00	1,058,607.00	27%		
60 GRANT PRJ STORMWATER NCEM DRMG2304	Revenues Over/(Under) Expenses:		0.00	0.00	(79,521.53)				

GL Transaction Summary

NORTH TOPSAIL BEACH

05/26/2026 11:26 AM

Page: 1 of 3

Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
04/27/2026	10-101-01	33304	GL CD AMERIFLEX HRA CLAIMS 4.27.26	\$0.00	\$290.96
05/04/2026	10-101-01	33335	GL CD AETNA HEALTH PAYMENT 5.4.26	\$0.00	\$28,000.80
05/04/2026	10-101-01	33336	GL CD AMERIFLEX HRA CLAIMS PAID 5.4.26	\$0.00	\$431.18
05/05/2026	10-101-01	33350	GL CD JONES ELECTRIC PAYMENT 5.5.26	\$0.00	\$117.62
05/06/2026	10-101-01	33343	GL CD Child Support Pmt	\$0.00	\$299.07
05/06/2026	10-101-01	33340	GL CD 401K Reporting	\$0.00	\$7,165.30
05/06/2026	10-101-01	33341	GL CD Child Support Pmt	\$0.00	\$300.00
05/06/2026	10-101-01	33342	GL CD Child Support Pmt	\$0.00	\$201.69
05/06/2026	10-101-01	33338	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$24,447.03
05/06/2026	10-101-01	33339	GL CD STATE WITHHOLDINGS	\$0.00	\$3,172.00
05/07/2026	10-101-01	33344	GL CD ORBIT APRIL 2026	\$0.00	\$42,019.18
05/07/2026	10-101-01	33405	GL CD BOA CREDIT CARD PAYMENT 5.7.26	\$0.00	\$17,289.36
05/11/2026	10-101-01	33375	GL CD AMERIFLEX HRA CLAIMS 5.11.26	\$0.00	\$614.89
05/13/2026	10-101-01	33383	GL CD COLONIAL LIFE PAYMENT 5.13.26	\$0.00	\$951.81
05/19/2026	10-101-01	33402	GL CD Child Support Pmt	\$0.00	\$299.07
05/20/2026	10-101-01	33403	GL CD Child Support Pmt	\$0.00	\$201.69
05/20/2026	10-101-01	33399	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$25,274.71
05/20/2026	10-101-01	33401	GL CD Child Support Pmt	\$0.00	\$300.00
05/20/2026	10-101-01	33398	GL CD STATE WITHHOLDINGS	\$0.00	\$3,264.00
05/20/2026	10-101-01	33400	GL CD 401K Reporting	\$0.00	\$7,153.06
05/07/2026	10-105-00	33405	GL CD BOA CREDIT CARD PAYMENT 5.7.26	\$305.75	\$0.00
05/07/2026	10-105-02	33405	GL CD BOA CREDIT CARD PAYMENT 5.7.26	\$150.82	\$0.00
05/06/2026	10-221-00	33338	GL CD BI-WEEKLY 941 PAYMENT	\$16,148.80	\$0.00
05/20/2026	10-221-00	33399	GL CD BI-WEEKLY 941 PAYMENT	\$16,775.10	\$0.00
05/06/2026	10-222-00	33338	GL CD BI-WEEKLY 941 PAYMENT	\$8,298.23	\$0.00
05/20/2026	10-222-00	33399	GL CD BI-WEEKLY 941 PAYMENT	\$8,499.61	\$0.00
05/06/2026	10-223-00	33339	GL CD STATE WITHHOLDINGS	\$3,172.00	\$0.00
05/20/2026	10-223-00	33398	GL CD STATE WITHHOLDINGS	\$3,264.00	\$0.00
05/07/2026	10-224-00	33344	GL CD ORBIT APRIL 2026	\$42,019.18	\$0.00
05/04/2026	10-225-00	33335	GL CD AETNA HEALTH PAYMENT 5.4.26	\$5,489.02	\$0.00
05/06/2026	10-227-00	33340	GL CD 401K Reporting	\$5,414.40	\$0.00
05/20/2026	10-227-00	33400	GL CD 401K Reporting	\$5,473.90	\$0.00
05/06/2026	10-227-01	33340	GL CD 401K Reporting	\$264.06	\$0.00
05/20/2026	10-227-01	33400	GL CD 401K Reporting	\$192.32	\$0.00
05/13/2026	10-228-01	33383	GL CD COLONIAL LIFE PAYMENT 5.13.26	\$951.81	\$0.00
05/06/2026	10-229-03	33342	GL CD Child Support Pmt	\$201.69	\$0.00
05/06/2026	10-229-03	33341	GL CD Child Support Pmt	\$300.00	\$0.00
05/06/2026	10-229-03	33343	GL CD Child Support Pmt	\$299.07	\$0.00
05/19/2026	10-229-03	33402	GL CD Child Support Pmt	\$299.07	\$0.00
05/20/2026	10-229-03	33403	GL CD Child Support Pmt	\$201.69	\$0.00
05/20/2026	10-229-03	33401	GL CD Child Support Pmt	\$300.00	\$0.00
05/06/2026	10-229-09	33340	GL CD 401K Reporting	\$1,486.84	\$0.00
05/06/2026	10-229-09	33400	GL CD 401K Reporting	\$1,486.84	\$0.00

GL Transaction Summary

NORTH TOPSAIL BEACH

05/26/2026 11:26 AM

Page: 2 of 3

Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
05/07/2026	10-410-14	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$1,323.54	\$0.00
05/07/2026	10-410-33	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$211.39	\$0.00
05/04/2026	10-420-06	33335 GL CD	AETNA HEALTH PAYMENT 5.4.26	\$2,840.80	\$1,635.02
05/07/2026	10-420-10	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$4,650.00	\$0.00
05/07/2026	10-420-11	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$16.20	\$0.00
05/07/2026	10-420-15	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$258.45	\$0.00
05/07/2026	10-420-32	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$150.65	\$0.00
05/07/2026	10-420-34	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$89.00	\$0.00
05/07/2026	10-420-45	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$146.96	\$0.00
05/07/2026	10-420-53	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$524.71	\$0.00
05/07/2026	10-420-58	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$286.49	\$0.00
05/04/2026	10-480-06	33335 GL CD	AETNA HEALTH PAYMENT 5.4.26	\$710.20	\$0.00
05/07/2026	10-480-11	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$675.90	\$0.00
05/07/2026	10-480-33	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$1,898.50	\$0.00
05/07/2026	10-480-46	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$572.69	\$0.00
05/04/2026	10-490-06	33335 GL CD	AETNA HEALTH PAYMENT 5.4.26	\$710.20	\$0.00
05/07/2026	10-490-10	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$200.74	\$0.00
05/04/2026	10-491-06	33335 GL CD	AETNA HEALTH PAYMENT 5.4.26	\$710.20	\$0.00
05/05/2026	10-500-13	33350 GL CD	JONES ELECTRIC PAYMENT 5.5.26	\$117.62	\$0.00
05/07/2026	10-500-13	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$1,961.82	\$0.00
04/27/2026	10-501-10	33304 GL CD	AMERIFLEX HRA CLAIMS 4.27.26	\$290.96	\$0.00
05/04/2026	10-501-10	33336 GL CD	AMERIFLEX HRA CLAIMS PAID 5.4.26	\$431.18	\$0.00
05/11/2026	10-501-10	33375 GL CD	AMERIFLEX HRA CLAIMS 5.11.26	\$614.89	\$0.00
05/04/2026	10-510-06	33335 GL CD	AETNA HEALTH PAYMENT 5.4.26	\$6,391.80	\$0.00
05/07/2026	10-510-10	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$40.81	\$0.00
05/07/2026	10-510-33	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$549.88	\$0.00
05/07/2026	10-510-36	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$557.26	\$0.00

GL Transaction Summary

NORTH TOPSAIL BEACH

05/26/2026 11:26 AM

Page: 3 of 3

Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
05/07/2026	10-510-53	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$65.00	\$0.00
05/07/2026	10-510-76	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$9.11	\$0.00
05/04/2026	10-545-06	33335 GL CD	AETNA HEALTH PAYMENT 5.4.26	\$2,130.60	\$0.00
05/07/2026	10-545-33	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$251.35	\$0.00
05/07/2026	10-620-15	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$1,497.37	\$0.00
05/04/2026	10-690-06	33335 GL CD	AETNA HEALTH PAYMENT 5.4.26	\$10,653.00	\$0.00
05/07/2026	10-690-10	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$449.85	\$0.00
05/07/2026	10-690-36	33405 GL CD	BOA CREDIT CARD PAYMENT 5.7.26	\$445.12	\$0.00
05/01/2026	12-101-01	33327 GL CD	JOEMC FIRE TRUCK LOAN PAYMENT	\$0.00	\$5,833.33
05/01/2026	12-440-03	33327 GL CD	JOEMC FIRE TRUCK LOAN PAYMENT	\$5,833.33	\$0.00
Totals:				\$169,261.77	\$169,261.77

Report Parameters

Date Range - 4/25/2026 To 5/26/2026
SourceCode - CD

Check Listing

Date From: 4/25/2026 Date To: 5/26/2026
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
05/26/2026 11:29 AM

Page: 1 of 3

Check Number	Bank	Vendor	Date	Amount
49299	2	BLOSSMAN GAS OF NORTH CAROLINA, INC	05/08/2026	<u>\$74.86</u>
49300	2	CIVICPLUS LLC	05/08/2026	<u>\$2,400.00</u>
49301	2	DEBBIE J OWENS	05/08/2026	<u>\$1,829.33</u>
49302	2	DODSON BROTHERS EXTERMINATING CO INC	05/08/2026	<u>\$110.00</u>
49303	2	ENGINEERING CONSULTING SERVICES, LTD	05/08/2026	<u>\$533.75</u>
49304	2	FIRE CONNECTIONS INC	05/08/2026	<u>\$7,465.54</u>
49305	2	GUY C. LEE BUILDING MATERIALS	05/08/2026	<u>\$6,829.94</u>
49306	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	05/08/2026	<u>\$2,455.49</u>
49307	2	KELLY OFFICE MACHINES, INC	05/08/2026	<u>\$688.77</u>
49308	2	MGT IMPACT SOLUTIONS LLC	05/08/2026	<u>\$8,376.00</u>
49309	2	MOBILE COMMUNICATIONS AMERICA, iNC	05/08/2026	<u>\$920.20</u>
49310	2	O'REILLY AUTOMOTIVE STORES, INC	05/08/2026	<u>\$675.58</u>
49311	2	ONLINE SOLUTIONS, LLC	05/08/2026	<u>\$9,600.00</u>
49312	2	PAVEMENT NAVIGATORS PLLC	05/08/2026	<u>\$7,500.00</u>
49313	2	Richard Penny Construction, LLC	05/08/2026	<u>\$9,454.90</u>
49314	2	ROTH STAFFING COMPANIES, LP	05/08/2026	<u>\$4,032.00</u>
49315	2	SANDERSON LAWN MANAGEMENT LLC	05/08/2026	<u>\$2,460.52</u>
49316	2	SHERRILL A STRICKLAND JR.	05/08/2026	<u>\$456.00</u>
49317	2	SUMRELL SUGG, P.A.	05/08/2026	<u>\$7,830.07</u>
49318	2	SYNCHRONY BANK	05/08/2026	<u>\$2,122.51</u>
49319	2	TI COASTAL SERVICES, INC.	05/08/2026	<u>\$90,391.25</u>
49320	2	ALL PRO FIRE & SAFETY, LLC	05/14/2026	<u>\$13,661.07</u>
49321	2	BECKER MORGAN GROUP INC	05/14/2026	<u>\$5,305.00</u>
49322	2	BRIGHTSPEED	05/14/2026	<u>\$155.99</u>
49323	2	DIAL CORDY AND ASSOCIATES INC	05/14/2026	<u>\$20,300.00</u>
49324	2	JAMES HUNTER	05/14/2026	<u>\$380.00</u>
49325	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	05/14/2026	<u>\$1,419.14</u>
49326	2	NOOKS & CRANNIES CLEANING, LLC	05/14/2026	<u>\$250.00</u>
49327	2	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	05/14/2026	<u>\$1,884.88</u>

Check Listing

Date From: 4/25/2026 Date To: 5/26/2026
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
05/26/2026 11:29 AM

Page: 2 of 3

Check Number	Bank	Vendor	Date	Amount
49328	2	O'REILLY AUTOMOTIVE STORES, INC	05/14/2026	<u>\$751.38</u>
49329	2	ONslow WATER & SEWER AUTHORITY	05/14/2026	<u>\$558.38</u>
49330	2	OTIS ELEVATOR COMPANY	05/14/2026	<u>\$187.25</u>
49331	2	Richard Penny Construction, LLC	05/14/2026	<u>\$25,213.07</u>
49332	2	ROTH STAFFING COMPANIES, LP	05/14/2026	<u>\$2,016.00</u>
49333	2	SANDERSON LAWN MANAGEMENT LLC	05/14/2026	<u>\$66.00</u>
49334	2	WRANGLER HOLDCO CORP.	05/14/2026	<u>\$50,727.70</u>
49335	2	ALL PRO FIRE & SAFETY, LLC	05/21/2026	<u>\$1,184.49</u>
49336	2	BLOSSMAN GAS OF NORTH CAROLINA, INC	05/21/2026	<u>\$1,187.20</u>
49337	2	DEBBIE J OWENS	05/21/2026	<u>\$1,865.80</u>
49338	2	JAMES HUNTER	05/21/2026	<u>\$120.00</u>
49339	2	KELLY OFFICE MACHINES, INC	05/21/2026	<u>\$542.89</u>
49340	2	LEJEUNE MOTOR COMPANY	05/21/2026	<u>\$671.88</u>
49341	2	MAVEN ADVANTAGE	05/21/2026	<u>\$91,403.82</u>
49342	2	MRM CONSTRUCTION, LLC	05/21/2026	<u>\$6,473.50</u>
49343	2	NC DEPARTMENT OF PUBLIC SAFETY	05/21/2026	<u>\$24,700.50</u>
49344	2	NOOKS & CRANNIES CLEANING, LLC	05/21/2026	<u>\$250.00</u>
49345	2	ONslow COUNTY FINANCE OFFICE	05/21/2026	<u>\$1,312.74</u>
49346	2	PAXTON MEDIA GROUP	05/21/2026	<u>\$285.20</u>
49347	2	Richard Penny Construction, LLC	05/21/2026	<u>\$22,061.44</u>
49348	2	ROTH STAFFING COMPANIES, LP	05/21/2026	<u>\$2,016.00</u>
49349	2	SIMPLE COMMUNICATION	05/21/2026	<u>\$611.33</u>
49350	2	TOWN OF SURF CITY	05/21/2026	<u>\$5,468.64</u>
49351	2	VALERIA W EDWARDS	05/21/2026	<u>\$3,000.00</u>
49352	2	WB BRAWLEY COMPANY	05/21/2026	<u>\$213,681.13</u>
54	Checks Totaling -			\$665,919.13

Totals By Fund

	Checks	Voids	Total
10	\$320,613.43		\$320,613.43
12	\$223.16		\$223.16
	\$34,120.57		\$34,120.57

Check Listing

Date From: 4/25/2026 Date To: 5/26/2026
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
05/26/2026 11:29 AM

Page: 3 of 3

Check Number	Bank	Vendor		Date	Amount
			Checks		Total
32			\$88,391.25		\$88,391.25
50			\$222,570.72		\$222,570.72
			<hr/>		
		Totals:	\$665,919.13		\$665,919.13

Cash Balance Report

Period Ending 5/26/2026

NORTH TOPSAIL BEACH

5/26/2026 11:23 AM

Page 1/2

Bank 1	CHECKING FCB Acct#- 0852	Balance
Account		Balance
	10-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	12-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	15-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	30-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	31-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	50-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
Bank 1		Total: \$0.00
Bank 2	MONEY MARKET FCB Acct#- 004571310860	Balance
Account		Balance
	10-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$604,471.78
	12-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$113,129.30
	15-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00
	30-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$3,879,481.15
	31-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$12,433,692.34
	32-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$2,764,927.01
	50-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$1,206,314.11
	60-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$79,521.53
Bank 2		Total: \$15,392,640.14
Bank 3	NC CAPITAL MANAGEMENT TRUST Acct#-	Balance
Account		Balance
	10-101-04 NC CASH MGMT TRUST	\$15,869,346.36
	12-101-04 NC CASH MGMT TRUST	\$4,187,485.70
	15-101-04 NC CASH MGMT TRUST	\$0.00
	30-101-04 NC CASH MGMT TRUST	\$4,903,898.66
	31-101-04 NC CASH MGMT TRUST	\$5,091,023.22
	32-101-04 NC CASH MGMT TRUST	\$2,423,942.00
	50-101-04 NC CASH MGMT TRUST	\$217,107.87
Bank 3		Total: \$32,692,803.81
Bank 4	BB&T SAVINGS ACCOUNT Acct#-	Balance
Account		Balance
	10-101-06 BB & T SAVINGS ACCT	\$0.00

Cash Balance Report

Period Ending 5/26/2026

NORTH TOPSAIL BEACH

5/26/2026 11:23 AM

Page 2/2

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

Total Cash Balance:	\$48,087,038.70
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Filter statement

Filters **Incident Onset Dates** 4/1/26 to 5/15/26 | **Incident status** Locked

Fire Station Report

Summarizes activity and incident data by fire station.

Total Count of Incidents

Count of Incidents
83

Fire Calls

Percent of Fire Calls
4.8%
Count of Fire Calls **4**

Medical Calls

Percent of Medical Calls
37.3%
Count of Medical Calls **31**

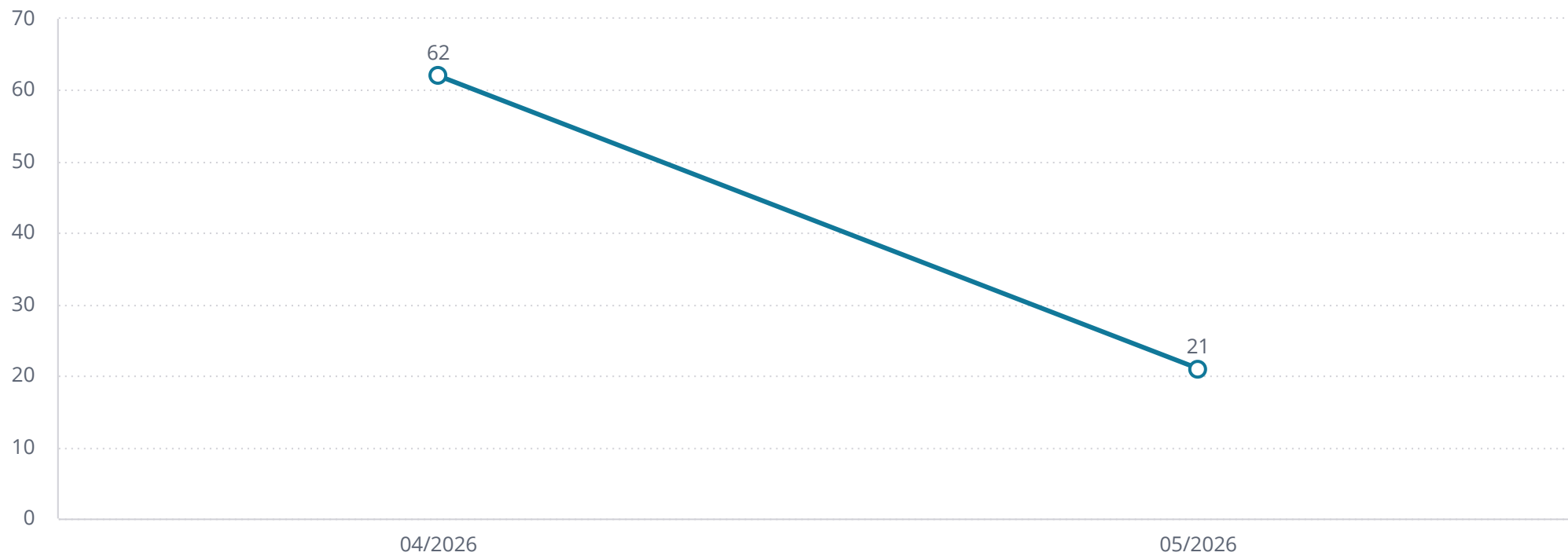
Other Calls

Percent of Other Calls
57.8%
Count of Other Calls **48**

Filter statement

Filters **Incident Onset Dates** 4/1/26 to 5/15/26 | **Incident status** Locked

Count of Incidents by Month



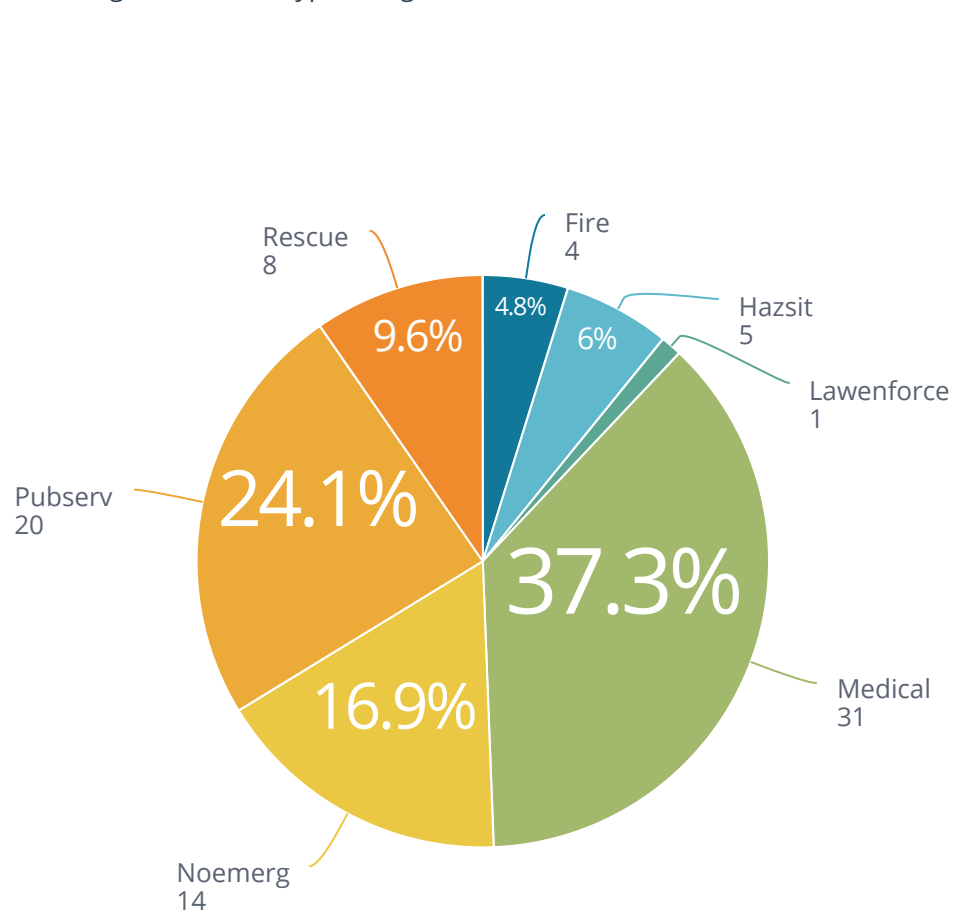
Filter statement

Filters **Incident Onset Dates** 4/1/26 to 5/15/26 | **Incident status** Locked

Station Report Details

Station	Count of Incidents		
	Apr 2026	May 2026	Grand Total
North End Station 1	33	9	42
South End Station 2	29	12	41
Grand Total	62	21	83

Percentage of Incident Type Categories



Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



E. L. Faison, ICMA-CM
Interim Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

Alexis Stanfield, NCCCC
Town Clerk

MEETING DATE: Jun 3, 2026

TO: Board of Aldermen
FROM: Deborah J. Hill MPA AICP CFM
DEPARTMENT: Planning Department
SUBJECT: CONSENT AGENDA: Department Reports: Planning & Inspections

SUMMARY:

March 13 - April 24, 2026

Report Overview

This report provides a summary of Planning & Inspections activity for the reporting period, including development permits, trade permits, and associated fee activity within the Town of North Topsail Beach.

During this period, the departments continued to support residential and commercial development activity while ensuring compliance with applicable state and local codes, floodplain regulations, and town ordinances.

Key Activity Highlights

- Total Permits Issued: 49
- Total Estimated Construction Value: \$5,041,058.07
- Total Permit Fees Collected: \$8,105.23
- NC Homeowners Recovery Fund (NCRF): \$335.73 (40 permits)
- NC Homeowners Recovery Fund: \$10.00 (1 permit)

Purpose of Report

The enclosed report is provided for informational review by the Board of Aldermen, to promote transparency regarding date complete application received, date staff approval and date permit issuance; development activity and fee revenue; and to support ongoing monitoring of growth and regulatory compliance within the Town.



SPECIFIC ACTION REQUESTED:

That this report be approved as part of the Board of Aldermen Consent Agenda, June 3, 2026. Planning & Inspections staff remain available to respond to questions or provide additional detail at the Board's request.

PLANNING & INSPECTIONS PERMITS ISSUED



From: 04/25/2026
 To: 05/15/2026

PERMIT#	APPLICATION DATE	APPROVAL DATE	ISSUE DATE	ADDRESS	PROPERTY#	LEGAL DESCRIPTION	PROPERTY OWNER	CONTRACTOR	BUILDING FINAL	CO ISSUED	COST	RECEIPT#	ESTIMATED VALUE	RECOVERY FUND	TECHNOLOGY FEE
SB25-000057	08/12/2025	04/28/2026	05/05/2026	2692 ISLAND DR	807-87	L20 B13 OCEAN CITY	BELL SETH D & JENINE G	Breakwater Construction LLC - Robert Esterly			210.00	230	9869.87	0.00	5.00
ZFP25-000101	08/12/2025	05/05/2026	05/05/2026	2692 ISLAND DR	807-87	L20 B13 OCEAN CITY	BELL SETH D & JENINE G	Breakwater Construction LLC - Robert Esterly			125.00		9869.87	0.00	0.00
SB26-000012	02/09/2026	04/07/2026	05/01/2026	7002 11TH AVE	812-101	L19 S4 BC SEAHAVEN BEACH	MASSENGILL JAMES E & MARY L	Elevated Elevators LLC - James Cook			200.00	225	16500.00	0.00	5.00
ZFP26-000032	02/21/2026	04/30/2026	04/30/2026	3619 ISLAND DR	814-13.14	L1B DOUGLAS & LISA JACKSON	KIEL JEFFREY TYSON & PATTI SPRUNGER	Byrds Marine Construction - Garrett Byrd			125.00		54000.00	0.00	0.00
ZFP26-000044	03/05/2026	05/01/2026	05/01/2026	7002 11TH AVE	812-101	L19 S4 BC SEAHAVEN BEACH	MASSENGILL JAMES E & MARY L	Elevated Elevators LLC - James Cook			125.00		16500.00	0.00	0.00
SB26-000022	03/09/2026	04/27/2026	05/05/2026	3828 ISLAND DR	815-12	PT LV BA THOMAS C EVERETT	LYDDANE TIMOTHY P & PATRICIA W TRUSTEES	High Tides Construction & Design Services, Inc. - Elizabeth Keith Hamme			200.00	233	85000.00	0.00	5.00
ZFP26-000050	03/17/2026	04/29/2026	04/29/2026	23 OSPREY DR	775C-48	L1 S2 OCEAN CLUB VILLAGE	SETTLEMEYER TIMOTHY R & ASHLEY	Timothy Settlemeier			125.00		75000.00	0.00	0.00
DBR26-000003	03/20/2026	04/29/2026	04/29/2026	23 OSPREY DR	775C-48	L1 S2 OCEAN CLUB VILLAGE	SETTLEMEYER TIMOTHY R & ASHLEY	Timothy Settlemeier			200.00	217	0.00	0.00	5.00
SB26-000025	03/26/2026	04/30/2026	04/30/2026	3902 ISLAND DR	815-18.2	L3 PELICAN PROP	ISLAND DRIVE TOPSAIL LLC	Bolt Fin-Atics Construction LLC - Chris Bolt			75.00	223	26190.00	0.00	5.00
ZFP26-000057	03/26/2026	04/29/2026	04/29/2026	739 NEW RIVER INLET RD	775B-99	L16 WYNDY DUNES	THRONDSO RONALD &	Dora J Development, LLC - Jason P Dorazio			125.00		50000.00	0.00	0.00
SB26-000027	03/27/2026	04/28/2026	04/28/2026	55 BERMUDA LANDING PL	812-173	L2 55 BERMUDA LANDING	EBERT RICHARD & CHRISTINE	1st Time Done Right - Karen Edens			200.00	213	20650.00	0.00	5.00
E26-000067	03/30/2026	03/31/2026	05/13/2026	1172 NEW RIVER INLET RD	774G-28	L26 S1 OCEAN WYNDS	VIVARA LLC	Andy's Services LLC - Andrew K Hartsfield			75.00	160	2900.00	0.00	5.00
AP26-000003	03/31/2026	04/27/2026	04/29/2026	739 NEW RIVER INLET RD	775B-99	L16 WYNDY DUNES	THRONDSO RONALD &	Dora J Development, LLC - Jason P Dorazio			200.00	216	0.00	0.00	5.00
ZFP26-000061	04/02/2026	04/22/2026	05/06/2026	33 SAILVIEW DR	775C-19	L33 S2 CAPE ISLAND	CALMR LLC	Dabbs Brothers, LLC - William II W Dabbs			0.00		2000000.00	0.00	0.00
C26-000005	04/02/2026	04/22/2026	05/11/2026	33 SAILVIEW DR	775C-19	L33 S2 CAPE ISLAND	CALMR LLC	Dabbs Brothers, LLC - William II W Dabbs			3201.23	236	2170070.00	10.00	136.73
I26-000005	04/07/2026	04/22/2026	05/06/2026	33 SAILVIEW DR	775C-19	L33 S2 CAPE ISLAND	CALMR LLC	Integrity Insulation -			75.00	237	20000.00	0.00	5.00
M26-000021	04/07/2026	04/22/2026	05/06/2026	33 SAILVIEW DR	775C-19	L33 S2 CAPE ISLAND	CALMR LLC	Gideon Heating and Air Conditioning, Inc. - (James) Mac Hall III, Edward S.			75.00	238	43420.00	0.00	5.00
P26-000021	04/07/2026	04/22/2026	05/06/2026	33 SAILVIEW DR	775C-19	L33 S2 CAPE ISLAND	CALMR LLC	Flow Masters Plumbing, Inc. - Steven R Barnette			75.00	239	47750.00	0.00	5.00
E26-000075	04/07/2026	04/22/2026	05/06/2026	33 SAILVIEW DR	775C-19	L33 S2 CAPE ISLAND	CALMR LLC	Data Electric -			75.00	240	54000.00	0.00	5.00
FG26-000009	04/07/2026	04/22/2026	05/11/2026	33 SAILVIEW DR	775C-19	L33 S2 CAPE ISLAND	CALMR LLC	Coastal Fireplace Inc. - Thomas Jr L Todd			75.00	243	4900.00	0.00	5.00
SB26-000030	04/08/2026	04/28/2026	04/28/2026	6709 13TH AVE	812-122	L10 S6 BA SEAHAVEN BEACH	CARSWELL JERRY DALE	SCOTT MCBANE - SCOTT MCBANE			75.00	214	2000.00	0.00	5.00
DBR26-000005	04/09/2026	04/30/2026	04/30/2026	3619 ISLAND DR	814-13.14	L1B DOUGLAS & LISA JACKSON	KIEL JEFFREY TYSON & PATTI SPRUNGER	Byrds Marine Construction - Garrett Byrd			200.00	220	0.00	0.00	5.00
ZFP26-000063	04/10/2026	05/05/2026	05/05/2026	3828 ISLAND DR	815-12	PT LV BA THOMAS C EVERETT	LYDDANE TIMOTHY P & PATRICIA W TRUSTEES	High Tides Construction & Design Services, Inc. - Elizabeth Keith Hamme			125.00		85000.00	0.00	0.00
ZFP26-000064	04/12/2026	04/28/2026	04/28/2026	55 BERMUDA LANDING PL	812-173	L2 55 BERMUDA LANDING	EBERT RICHARD & CHRISTINE	1st Time Done Right - Karen Edens			125.00		20650.00	0.00	0.00

PERMIT#	APPLICATION DATE	APPROVAL DATE	ISSUE DATE	ADDRESS	PROPERTY#	LEGAL DESCRIPTION	PROPERTY OWNER	CONTRACTOR	BUILDING FINAL	CO ISSUED	COST	RECEIPT#	ESTIMATED VALUE	RECOVERY FUND	TECHNOLOGY FEE
M26-000027	04/15/2026	04/24/2026	04/28/2026	1280 NEW RIVER INLET RD	774-36.4	L2 RICHARD BARNES TRACT	BRADLEY JAMES EDWARD JR	Carolina Comfort Air, Inc. - Anthony L Smith			75.00	212	21000.00	0.00	5.00
E26-000083	04/16/2026	04/30/2026	04/30/2026	483 TOPSAIL RD	811-20	L110 SEAHAVEN BEACH	KUBICHAN JEFFREY S & KATHRYN E	Edge Electrical And Lighting - Mark B Burgess			75.00	224	12000.00	0.00	5.00
M26-000028	04/16/2026	04/24/2026	04/27/2026	222 OYSTER LN	778C-126.1	L13A N1/2 S3 BG NORTH TOPSAIL SHORES	LIEGEY STEPHEN G & BONNIE L	Driver Heating & Cooling - Elizabeth Czajkowski			75.00	209	14746.48	0.00	5.00
M26-000030	04/17/2026	04/24/2026	04/27/2026	4382 ISLAND DR	768A-4	L4 SUMMERTYME	THOMAS DIANE B	Gideon Heating and Air Conditioning, Inc. - (James) Mac Hall III, Edward S.			75.00	207	13100.00	0.00	5.00
M26-000031	04/17/2026	04/24/2026	04/27/2026	221 PINELLAS BAY DR	774G-52	L10B PINELLAS BAY	URAM JONATHAN T & TINA M	All Seasons Heating & Cooling AKA: All Seasons Heating & Cooling - Fred E B			75.00	210	8324.65	0.00	5.00
E26-000086	04/21/2026	04/30/2026	04/30/2026	50 SAILVIEW DR	775C-25	L50 S1 CAPE ISLAND	ALEXANDER DELISA K	Outreach Electrical Service - Samuel L Ottaway			75.00	221	10000.00	0.00	5.00
E26-000088	04/23/2026	04/24/2026	04/27/2026	4200 ISLAND DR	768A-98	C/A S1 OCEAN RIDGE VILLAGE	OCEAN RIDGE VILLAGE HOMEOWNERS ASSOCIATI	Old Crow Electrical Services LLC - Gary S Barnes			75.00	206	1254.00	0.00	5.00
M26-000032	04/24/2026	04/24/2026	04/27/2026	4474 ISLAND DR	768A-35	L40 SUMMERTYME	SANDLER CAMILLE A TRUSTEE	Jacksonville Heating Contractors, Inc. - James C. Ramsey & Susan G. Ramsey			75.00	208	8735.00	0.00	5.00
E26-000090	04/24/2026	04/24/2026	04/29/2026	0 NEW RIVER INLET RD	779-14.12	C/A ST REGIS	ST REGIS OF ONSLOW COUNTY NC OWNERS ASSO	CRW Electric - John F Pickett			75.00	215	750.00	0.00	5.00
P26-000022	04/27/2026	04/28/2026	04/29/2026	892 NEW RIVER INLET RD 5	774F-42	L5 S1 TOPSAIL VILLAS	ROOST & NEST LLC	Platinum Plumbing - John Shepard			75.00	218	8000.00	0.00	5.00
ZFP26-000071	04/28/2026	05/13/2026	05/14/2026	1108 NEW RIVER INLET RD	774G-58	L7 OCEAN VIEW SHORES	SCOTT LINCOLN B	Olde Anchor Building Company, Inc. - Christopher Batts			75.00	252	0.00	0.00	0.00
E26-000096	04/29/2026	04/29/2026	04/30/2026	2998 ISLAND DR	764-6	L8 BB RHODES MORTON	PADGETT JANET S TRUSTEE	Hampstead Electrical Contractors Inc. - Thomas R Lewallen			75.00	219	2348.00	0.00	5.00
E26-000097	04/29/2026	04/30/2026	05/01/2026	892 NEW RIVER INLET RD 5	774F-42	L5 S1 TOPSAIL VILLAS	ROOST & NEST LLC	R&R Electrical Services LLC - Richard Thomas			75.00	222	6000.00	0.00	5.00
M26-000033	04/30/2026	04/30/2026	05/05/2026	145 S PERMUDA WYND DR	806-34	L2 ROBERT A FRANK & SUSAN C	FRANK ROBERT & SUSAN	OBRIEN SERVICE COMPANY INC - JAMES WILLIAMS			75.00	232	15065.23	0.00	5.00
E26-000098	05/04/2026	05/05/2026	05/07/2026	34 PORPOISE PL	778D-104	L34 DOLPHIN SHORES	APOSTOLICO PHILIP DAMIAN & SUZANNE GREEN	Ebb Tide Electric LLC - Robert K Miller			75.00	242	1600.00	0.00	5.00
E26-000099	05/04/2026	05/05/2026	05/06/2026	154 OCEANVIEW LN	768B-16	L16 OCEAN SOUND VILLAGE	WARD PATRICK JAMES & TERI ANN	Benjamin Franklin Plumbing and Mister sparky Electric - Martin Hanc			75.00	235	500.00	0.00	5.00
M26-000035	05/05/2026	05/05/2026	05/06/2026	110 SEASIDE LN	804A-38	L10 P2 SEASIDE VILLAGE	COOPER ROBERT SCOTT & MARILYNN E &	King Heating and Air - Leon Underwood			75.00	234	17608.00	0.00	5.00
M26-000036	05/08/2026	05/14/2026	05/14/2026	8602 3RD AVE	811-31	L233 SEAHAVEN BEACH	SUTTON JAMES N & SUSAN S & VERNON C HALL	Carolina Comfort Air, Inc. - Anthony L Smith			75.00	253	14500.00	0.00	5.00
E26-000102	05/11/2026	05/11/2026	05/11/2026	4338 ISLAND DR	768A-77	L7 S2 OCEAN RIDGE VILLAGE	WEATHERLY RONNIE D JR & HOLLY	North Coast Electric - RYAN STOREY			147.00	245	4000.00	0.00	7.00
E26-000103	05/12/2026	05/12/2026	05/13/2026	435 HAMPTON COLONY CIR	768A-138	COMMON AREA HAMPTON COLONY	HAMPTON COLONY HOMEOWNER ASSOCIATION INC	Shore Electrical Systems, LLC - Ronald S. Visilias Matthew P. Myers			75.00	249	800.00	0.00	5.00

PERMIT#	APPLICATION DATE	APPROVAL DATE	ISSUE DATE	ADDRESS	PROPERTY#	LEGAL DESCRIPTION	PROPERTY OWNER	CONTRACTOR	BUILDING FINAL	CO ISSUED	COST	RECEIPT#	ESTIMATED VALUE	RECOVERY FUND	TECHNOLOGY FEE
E26-000104	05/12/2026	05/12/2026	05/13/2026	3854 ISLAND DR	815-14.4	L3 HUNTER HEATH TRUST	COSTEA JENNIFER & RICHARD CENTAURO	Old Crow Electrical Services LLC - Gary S Barnes			147.00	247	2252.00	0.00	7.00
M26-000038	05/12/2026	05/12/2026	05/13/2026	406 NEW RIVER INLET RD	775B-46	L1 S2 ROYAL DUNES	GRENADIER TOPSAIL LLC	Blue Marlin Heating & Air - William D Polk			75.00	248	16990.00	0.00	5.00
M26-000039	05/12/2026	05/13/2026	05/14/2026	141 S PERMUDA WYND DR	806-35	L1 ROBERT A & SUSAN C FRANK	FRANK ROBERT & SUSAN	O'BRIEN SERVICE COMPANY INC - JAMES WILLIAMS			75.00	250	27086.10	0.00	5.00
M26-000040	05/13/2026	05/13/2026	05/14/2026	866 VILLAS DR	775B-88.1	L5B VILLAS BY THE SEA	KAMMERER KEITH ALLAN &	D. O'BRIEN SERVICE CO., INC. - James S Williams III, Chris J Jackson, Dwigh			75.00	251	18238.87	0.00	5.00
E26-000107	05/14/2026	05/15/2026	05/15/2026	862 VILLAS DR	775B-87.2	L4A VILLAS BY THE SEA	JACE LLC	EDGElectric - Emma Anderson			75.00	256	1890.00	0.00	5.00

Town of North Topsail Beach

Service



Integrity

Police Department

Interim Chief Andrew Page

Department Report for April 1, 2026 – April 30, 2026

Arrests	
Consume Alcohol < 21 Years of Age	1
Contribute Delinquency of Minor	1
Misdemeanor Domestic Violence	1
Narcotics	6
Poss Open Container	1
Traffic	4
Warrant	2

Citations	
Warning Citations	40
State Citations	29
Town Citations	10

Summary	
Total Calls for Service	227
Total Citations Issued	79
Total Reports	245
Total Security Checks	2258

Calls For Service	
Accidents	6
Alarm Calls	1
Animal	2
Assaults	1
B&E	1
Cit / Mot / Ped Assists	50
Communicating Threats	2
Disturbances	14
Domestic Disturbances	6
Hit & Run	1
Larceny	4
Misc. Calls	41
Property Damage	4
Suspicious Activity	28
Trespassing	11
Unattended Death	1
Water Incident	1
Welfare Check	4

Assist Other Agencies	
E.M.S.	2
H.R.P.D.	3
N.T.B. F.D.	9
O.C.S.	19

(910) 328-0042

2008 Loggerhead Court
North Topsail Beach, NC 28460

www.northtopsailbeachnc.gov

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



Alice Derian, ICMA-CM
Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski
Larry Strother

Alexis Stanfield, NCCCC
Town Clerk

MEETING DATE:

TO: Board of Aldermen
FROM: Public Works Superintendent
DEPARTMENT: Public Works Department
SUBJECT: Department Head Report - June 2026

SUMMARY:

Summary of Public Works operations for June 2026, highlighting maintenance activity, project coordination, cost tracking, and departmental readiness as the Town enters peak service season.

SPECIFIC ACTION REQUESTED:

No action requested; this report is provided for the Board's information and situational awareness.

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



Larry Faison
Interim Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski
Larry Strother

Alexis Stanfield, NCCCC
Town Clerk

Department Report

Reporting Period: May 1, 2026 – May 15, 2026

During the May 2026 reporting period, the Public Works Department continued operating at a high tempo while transitioning from seasonal preparation into active summer operations, infrastructure project execution, and long-range capital planning. Department activities remained focused on balancing daily operational service delivery with project coordination, engineering support, procurement actions, budget development, and increased resident service demands associated with the beginning of the peak season.

Operationally, Public Works continued delivery of core services including morning rounds, street sweeping, right-of-way maintenance, beach access inspections, solid waste coordination, facility maintenance, and response to resident-generated service requests. Weekly reconciliation efforts with GFL and ONWASA remained a significant administrative workload driver, with continued coordination of account corrections, service adjustments, and resident inquiries. The department also continued utilizing IWorQ to improve tracking of labor, equipment usage, maintenance costs, and citizen-requested service needs, with resident-generated requests continuing to directly support identification and prioritization of operational issues throughout Town infrastructure.

Several major infrastructure and capital projects progressed significantly during this reporting period. RPC completed construction activities associated with the Dolphin Shores pier rehabilitation project. Due to permitting limitations involving the proposed PWC floating dock, the project scope was modified to a “replace as configured” approach, resulting in an approximate cost avoidance of \$3,447 from the original contract amount. Separate permitting coordination for the future PWC dock installation is ongoing through CAMA review processes.

The BA40A crossover project also advanced substantially during May. The Town received the Deed of Easement documentation from Onslow County, allowing the project to move forward into active survey, design, and permitting phases under the approved MRM Construction change order and PO#5696. Survey work is scheduled for the week of May 27, with construction activities currently anticipated to begin on or about June 15 pending completion of permitting requirements and CAMA review.

Emergency stabilization planning for the Town Hall erosion issue also advanced during this reporting period. ARDURRA initiated engineering design work for the proposed concrete stabilization wall under Amendment 1, Task 2 services, while Town staff continued coordination with J&J Earthworks on the pending construction contract. A pre-construction coordination meeting between engineering and construction representatives is anticipated prior to authorization to proceed with construction activities. This project remains a high-priority infrastructure stabilization effort due to ongoing erosion conditions adjacent to Town Hall facilities.

Additional capital improvements included completion of the Public Works facility roof replacement project by Maven Roofing, with all invoices reviewed and authorized for payment. The department also advanced procurement activities for the approved Deere 1585 TerrainCut mower under State Contract 2210B while continuing disposal activities for surplus equipment through GovDeals.

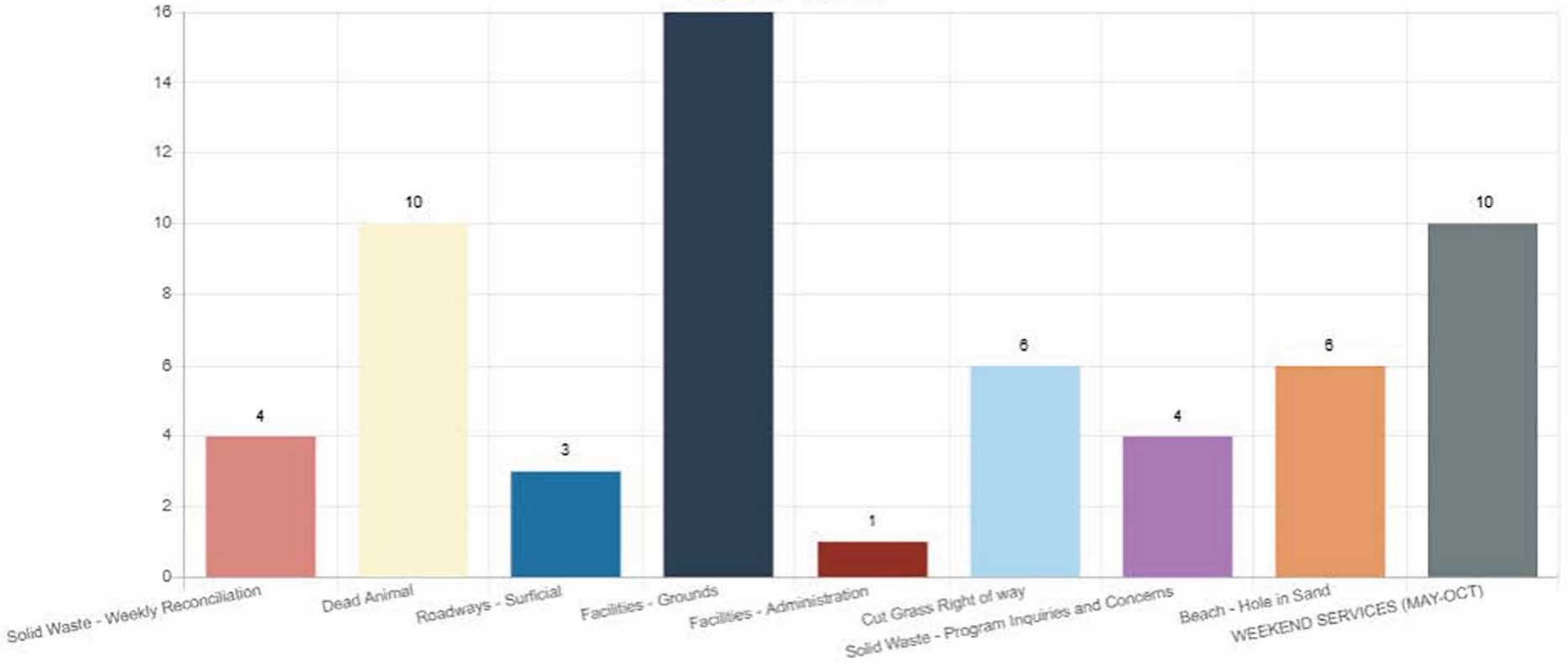
Transportation and infrastructure planning efforts also expanded during May. Public Works received and analyzed engineering proposals from ARDURRA, Stantec, and Exult for the Town-wide crosswalk initiative and is currently coordinating with Ron VanCleaf of NCDOT Division 3 for a site review of five proposed crosswalk locations. The purpose of this coordination is to evaluate the feasibility of utilizing NCDOT design and construction support as a potential turnkey approach to reduce engineering costs and improve project delivery efficiency. In parallel, Pavement Navigators completed the Town-wide pavement condition assessment during this reporting period, with formal review of findings scheduled with Town staff on May 29.

Financial oversight and administrative coordination remained a major focus throughout the month. Public Works continued scrubbing and managing active purchase orders, reviewing invoices for Accounts Payable, and tracking ongoing operational expenditures associated with projects, maintenance activities, and contracted services. Multiple Board agenda items, budget workshops, procurement actions, and project coordination efforts were also prepared and managed throughout the reporting period in support of Town operations and FY26-27 planning activities.

Notably, all operational services, administrative coordination, project management activities, and infrastructure initiatives outlined above continue to be executed by a four-person Public Works staff rotation. Despite increasing seasonal workload demands and expanding project responsibilities, the department continues to maintain operational readiness, advance strategic infrastructure priorities, and improve accountability and tracking systems while evaluating future staffing and operational growth needs moving into the Town's busiest service season.

Work Order Count by Type

16 # of Work Orders





Work Order Detail Report

5/1/2026 - 05/27/2026

Work Date	Work Order #	Work Type	Location of Issue	Work Description	Employee Cost	Employee Hours	Equipment Cost	Equipment Amount	Inventory Cost	Inventory Amount	Material Cost	Material Amount
5/27/2026	1498	Roadways - Surficial	TOWN WIDE	STREET SWEEPING	\$100.00	5.00	\$501.70	5.00	\$0.00	0.00	\$0.00	0.00
5/26/2026	1497	Roadways - Surficial	TOWN WIDE	STREET SWEEPING	\$100.00	5.00	\$501.70	5.00	\$0.00	0.00	\$0.00	0.00
5/27/2026	1496	Dead Animal	SHRIMP LADY LANE	BIRD	\$40.00	2.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/27/2026	1495	Dead Animal	BRIDGE	POSSUM	\$40.00	2.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/27/2026	1494	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/25/2026	1493	WEEKEND SERVICES (MAY-OCT)	TOWN WIDE SERVICES SAT-SUN	WEEKEND SERVICE ACROSS ALL PARKS & ACCESSES	\$79.28	4.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/24/2026	1492	WEEKEND SERVICES (MAY-OCT)	TOWN WIDE SERVICES SAT-SUN	WEEKEND SERVICE ACROSS ALL PARKS & ACCESSES	\$94.05	5.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/23/2026	1491	WEEKEND SERVICES (MAY-OCT)	TOWN WIDE SERVICES SAT-SUN	WEEKEND SERVICE ACROSS ALL PARKS & ACCESSES	\$79.28	4.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/22/2026	1490	WEEKEND SERVICES (MAY-OCT)	TOWN WIDE SERVICES SAT-SUN	WEEKEND SERVICE ACROSS ALL PARKS & ACCESSES	\$79.28	4.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/26/2026	1489	Solid Waste - Program Inquiries and Concerns	MULTIPLE LOCATIONS AND ACCOUNTS	WEEKLY PHONE CALLS REQUESTING CHANGES OR INFORMATION REGARDING SOLID WASTE SERVICES	\$288.40	8.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/26/2026	1488	Solid Waste - Weekly Reconciliation	MULTIPLE LOCATIONS AND ACCOUNTS	WEEKLY RECONCILIATION OF ACCOUNTS AT REQUEST OF ACCOUNT HOLDERS	\$288.40	8.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/26/2026	1487	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/21/2026	1486	Cut Grass Right of way	RIGHT OF WAY ACROSS TOWN	CUT ROW	\$410.41	21.00	\$932.61	91.00	\$0.00	0.00	\$0.00	0.00
5/21/2026	1485	Dead Animal	BRIDGE	BIRD	\$40.00	2.00	\$1.40	2.00	\$0.00	0.00	\$0.00	0.00
5/20/2026	1484	Cut Grass Right of way	RIGHT OF WAY ACROSS TOWN	CUT ROW	\$410.41	21.00	\$932.61	91.00	\$0.00	0.00	\$0.00	0.00
5/21/2026	1483	Dead Animal	3778 ISLAND DR	BIRD	\$40.00	2.00	\$1.40	2.00	\$0.00	0.00	\$0.00	0.00
5/19/2026	1482	Dead Animal	3838 ISLAND DR	SNAKE	\$40.00	2.00	\$1.40	2.00	\$0.00	0.00	\$0.00	0.00
5/21/2026	1481	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/19/2026	1480	Cut Grass Right of way	RIGHT OF WAY ACROSS TOWN	CUT ROW	\$410.41	21.00	\$932.61	91.00	\$0.00	0.00	\$0.00	0.00
5/20/2026	1479	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/19/2026	1478	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/18/2026	1477	Cut Grass Right of way	RIGHT OF WAY ACROSS TOWN	CUT ROW	\$410.41	21.00	\$932.61	91.00	\$0.00	0.00	\$0.00	0.00
5/18/2026	1476	Beach - Hole in Sand	424 NRIR	HOLE IN BEACH	\$18.81	1.00	\$0.70	1.00	\$0.00	0.00	\$0.00	0.00
5/18/2026	1475	Beach - Hole in Sand	4466 ISLAND DR	HOLE IN BEACH	\$18.81	1.00	\$0.70	1.00	\$0.00	0.00	\$0.00	0.00
5/18/2026	1474	Beach - Hole in Sand	4158 ISLAND DR	HOLE IN BEACH	\$18.81	1.00	\$0.70	1.00	\$0.00	0.00	\$0.00	0.00
5/18/2026	1473	Beach - Hole in Sand	ST MORITZ	HOLE IN BEACH	\$18.81	1.00	\$0.70	1.00	\$0.00	0.00	\$0.00	0.00

Section VIII, Item A.

120

5/18/2026	1472	Beach - Hole in Sand	3658 ISLAND DR	HOLE IN BEACH	\$18.81	1.00	\$0.70	1.00	\$0.00	0.00	\$0.00	0.00
5/18/2026	1471	Beach - Hole in Sand	BA#19	HOLE IN BEACH	\$18.81	1.00	\$0.70	1.00	\$0.00	0.00	\$0.00	0.00
5/18/2026	1470	Dead Animal	NRIR & ISLAND DR	SNAKE	\$40.00	2.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/18/2026	1469	Dead Animal	THE VILLAGES	SQUIRREL	\$40.00	2.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/17/2026	1468	WEEKEND SERVICES (MAY-OCT)	TOWN WIDE SERVICES SAT-SUN	WEEKEND SERVICE ACROSS ALL PARKS & ACCESSES	\$80.00	4.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/16/2026	1467	WEEKEND SERVICES (MAY-OCT)	TOWN WIDE SERVICES SAT-SUN	WEEKEND SERVICE ACROSS ALL PARKS & ACCESSES	\$75.24	4.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/18/2026	1466	Solid Waste - Program Inquiries and Concerns	MULTIPLE LOCATIONS AND ACCOUNTS	WEEKLY PHONE CALLS REQUESTING CHANGES OR INFORMATION REGARDING SOLID WASTE SERVICES	\$288.40	8.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/18/2026	1465	Solid Waste - Weekly Reconciliation	MULTIPLE LOCATIONS AND ACCOUNTS	WEEKLY RECONCILIATION OF ACCOUNTS AT REQUEST OF ACCOUNT HOLDERS	\$288.40	8.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/15/2026	1464	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/14/2026	1463	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$116.43	6.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/13/2026	1462	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/12/2026	1461	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/10/2026	1460	WEEKEND SERVICES (MAY-OCT)	TOWN WIDE SERVICES SAT-SUN	WEEKEND SERVICE ACROSS ALL PARKS & ACCESSES	\$75.24	4.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/9/2026	1459	WEEKEND SERVICES (MAY-OCT)	TOWN WIDE SERVICES SAT-SUN	WEEKEND SERVICE ACROSS ALL PARKS & ACCESSES	\$80.00	4.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/11/2026	1458	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/11/2026	1457	Solid Waste - Program Inquiries and Concerns	MULTIPLE LOCATIONS AND ACCOUNTS	WEEKLY PHONE CALLS REQUESTING CHANGES OR INFORMATION REGARDING SOLID WASTE SERVICES	\$288.40	8.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/11/2026	1456	Solid Waste - Weekly Reconciliation	MULTIPLE LOCATIONS AND ACCOUNTS	WEEKLY RECONCILIATION OF ACCOUNTS AT REQUEST OF ACCOUNT HOLDERS	\$288.40	8.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/8/2026	1455	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/7/2026	1454	Dead Animal	556 NEW RIVER INLET RD	SEA TURTLE	\$39.64	2.00	\$1.40	2.00	\$0.00	0.00	\$0.00	0.00
5/7/2026	1453	Dead Animal	NEW RIVER INLET RD	POSSUM	\$39.64	2.00	\$1.40	2.00	\$0.00	0.00	\$0.00	0.00
5/7/2026	1452	Dead Animal	6TH & 21ST AVE	BIRDS x2	\$40.00	2.00	\$1.40	2.00	\$0.00	0.00	\$0.00	0.00

Page: 1 of 2

Work Date	Work Order #	Work Type	Location of Issue	Work Description	Employee Cost	Employee Hours	Equipment Cost	Equipment Amount	Inventory Cost	Inventory Amount	Material Cost	Material Amount
5/7/2026	1447	Facilities - Administration	PUBLIC WORKS DEPARTMENT	BI-MONTHLY INTERNAL ORGANIZATION AND INVENTORY	\$757.44	32.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/7/2026	1446	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/6/2026	1445	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$6.30	9.00	\$0.00	0.00	\$0.00	0.00
5/5/2026	1444	Cut Grass Right of way	RIGHT OF WAY ACROSS TOWN	CUT ROW	\$410.41	21.00	\$570.06	55.00	\$0.00	0.00	\$0.00	0.00
5/4/2026	1443	Cut Grass Right of way	RIGHT OF WAY ACROSS TOWN	CUT ROW	\$410.41	21.00	\$163.08	19.00	\$0.00	0.00	\$0.00	0.00
5/5/2026	1442	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/3/2026	1441	WEEKEND SERVICES (MAY-OCT)	TOWN WIDE SERVICES SAT-SUN	WEEKEND SERVICE ACROSS ALL PARKS & ACCESSES	\$79.28	4.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/2/2026	1440	WEEKEND SERVICES (MAY-OCT)	TOWN WIDE SERVICES SAT-SUN	WEEKEND SERVICE ACROSS ALL PARKS & ACCESSES	\$79.28	4.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/1/2026	1439	Roadways - Surficial	TOWN WIDE	STREET SWEEPING	\$100.00	5.00	\$501.70	5.00	\$0.00	0.00	\$0.00	0.00
5/4/2026	1434	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/1/2026	1433	Facilities - Grounds	TOWN WIDE	MORNING ROUNDS	\$175.89	9.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/4/2026	1428	Solid Waste - Program Inquiries and Concerns	MULTIPLE LOCATIONS AND ACCOUNTS	WEEKLY PHONE CALLS REQUESTING CHANGES OR INFORMATION REGARDING SOLID WASTE SERVICES	\$288.40	8.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
5/4/2026	1426	Solid Waste - Weekly Reconciliation	MULTIPLE LOCATIONS AND ACCOUNTS	WEEKLY RECONCILIATION OF ACCOUNTS AT REQUEST OF ACCOUNT HOLDERS	\$288.40	8.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00
					\$9,894.95		\$6,063.18		\$0.00		\$0.00	

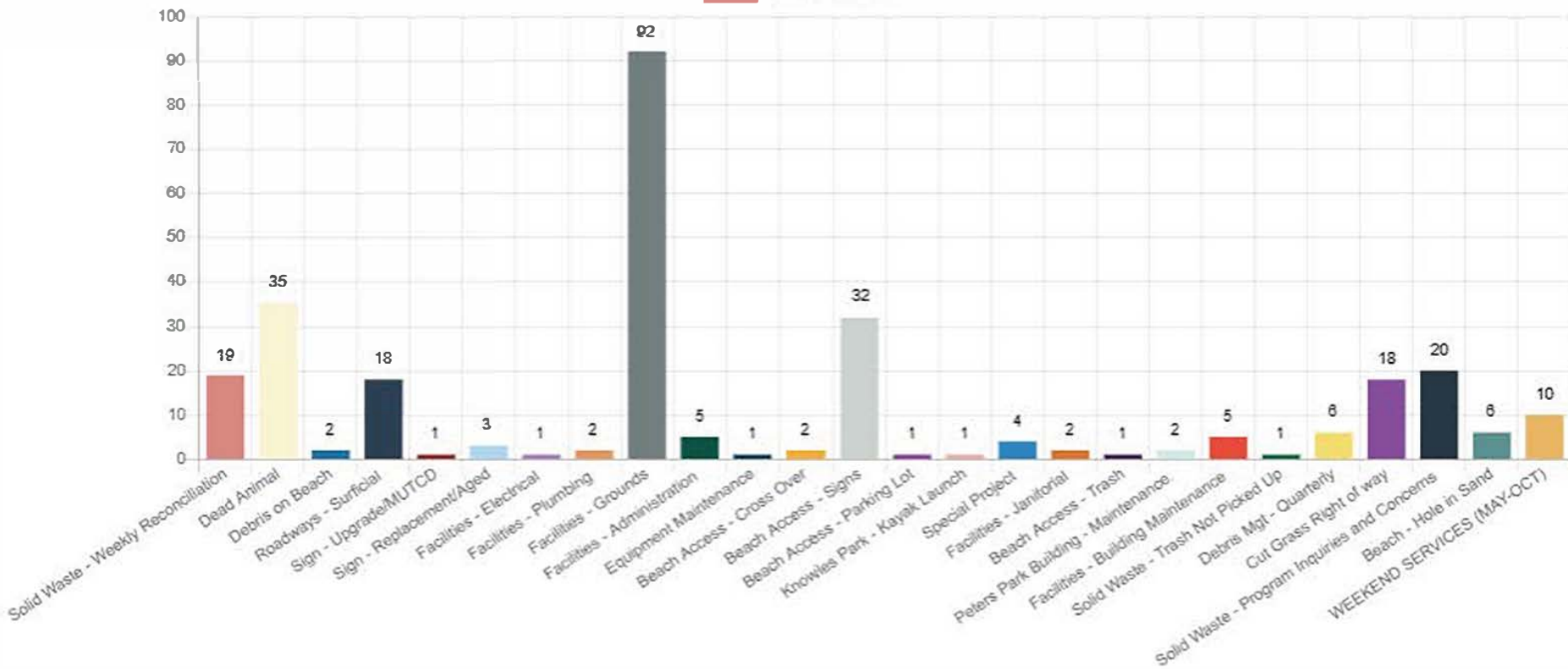
Total Records: 60

5/27/2026

Page: 2 of 2

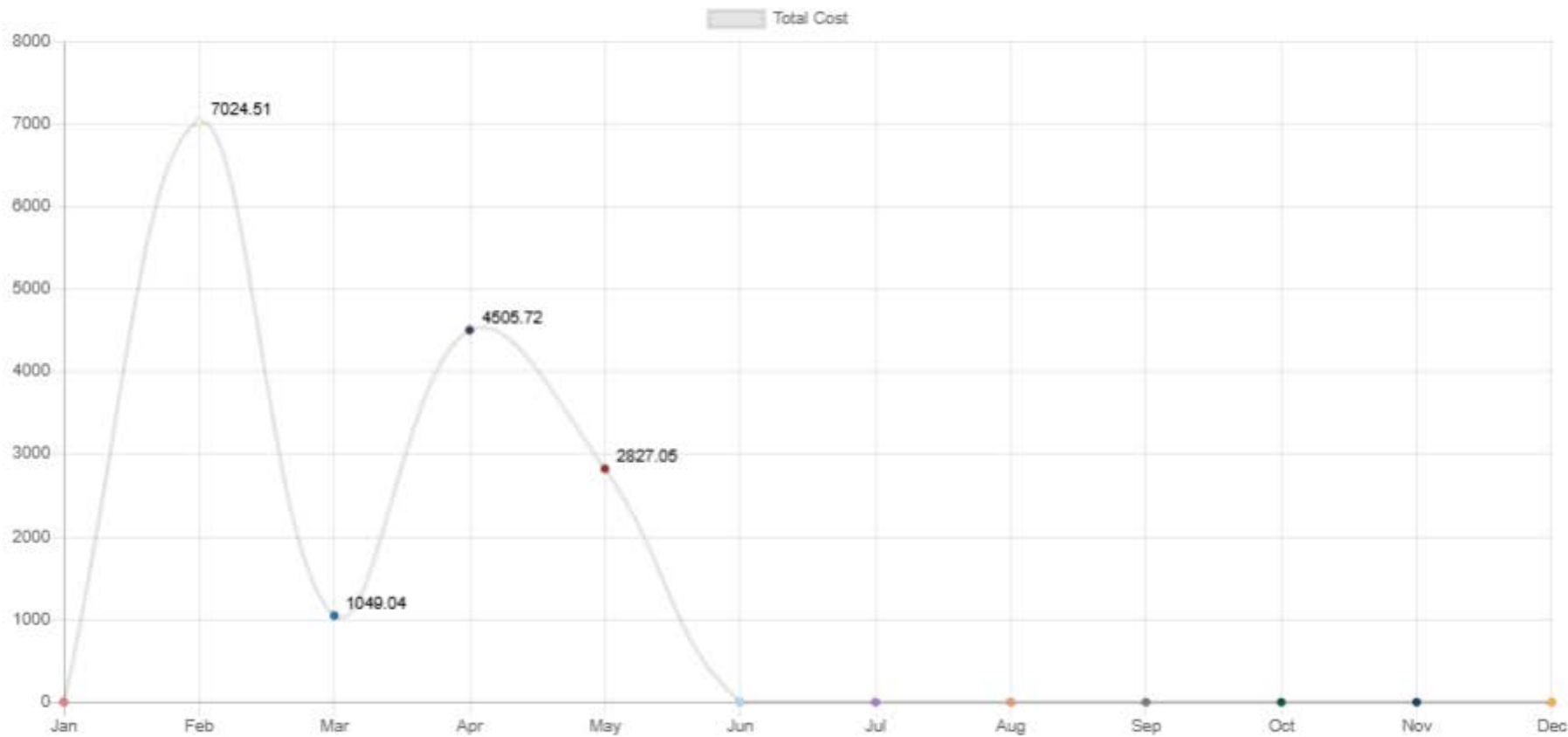
Work Order Count by Type

▬ # of Work Orders



Section VIII, Item A.

Fleet Total Cost



Displ
Cost

Section VIII, Item A.



Maintenance Report

5/1/2026 - 05/27/2026

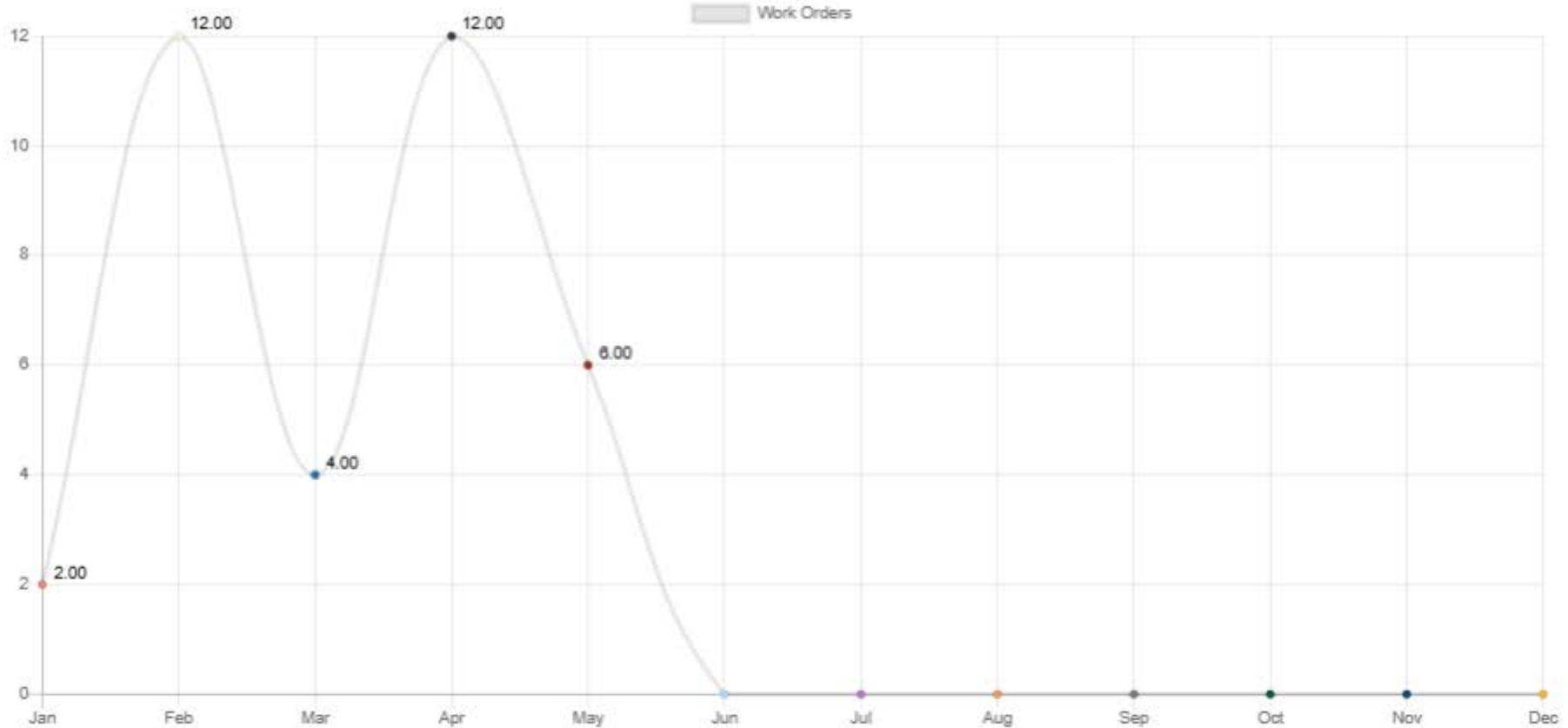
Fleet ID	Name	WO #	Description	Part Cost	PO Cost	Total Cost	Labor Hours	Labor Cost	Completed Date	Mileage
28	Shared with PD	105	TROUBLESHOOT AND SERVICE	\$0.00	\$0.00	\$100.00	5.00	\$100.00	5/21/2026	3385.00
19	YOPP	104	CHECK FLUIDS AND ROTATE TIRES	\$93.42	\$0.00	\$113.42	1.00	\$20.00	5/20/2026	71146.00
23	COAST	103	INSPECT VEHICLE AND REPLACE FLUIDS AS NEEDED	\$721.84	\$0.00	\$801.84	4.00	\$80.00	5/20/2026	13318.00
2	Shared	102	COMPLETE DIAGNOSIS AND APPLY REPAIR COMPONENTS AS NEEDED	\$0.00	\$693.17	\$793.17	5.00	\$100.00	5/18/2026	163625.00
20	TORRES	101	WEEKLY FLEET MAINT	\$919.67	\$0.00	\$969.67	2.50	\$50.00	5/13/2026	32031.00
18	E. THOMPSON	100	WEEKLY FLEET MAINT	\$28.95	\$0.00	\$48.95	1.00	\$20.00	5/13/2026	151287.00
				\$1,763.88	\$693.17	\$2,827.05	18.50	\$370.00		

Total Records: 6

5/27/2026

Page: 1 of 1

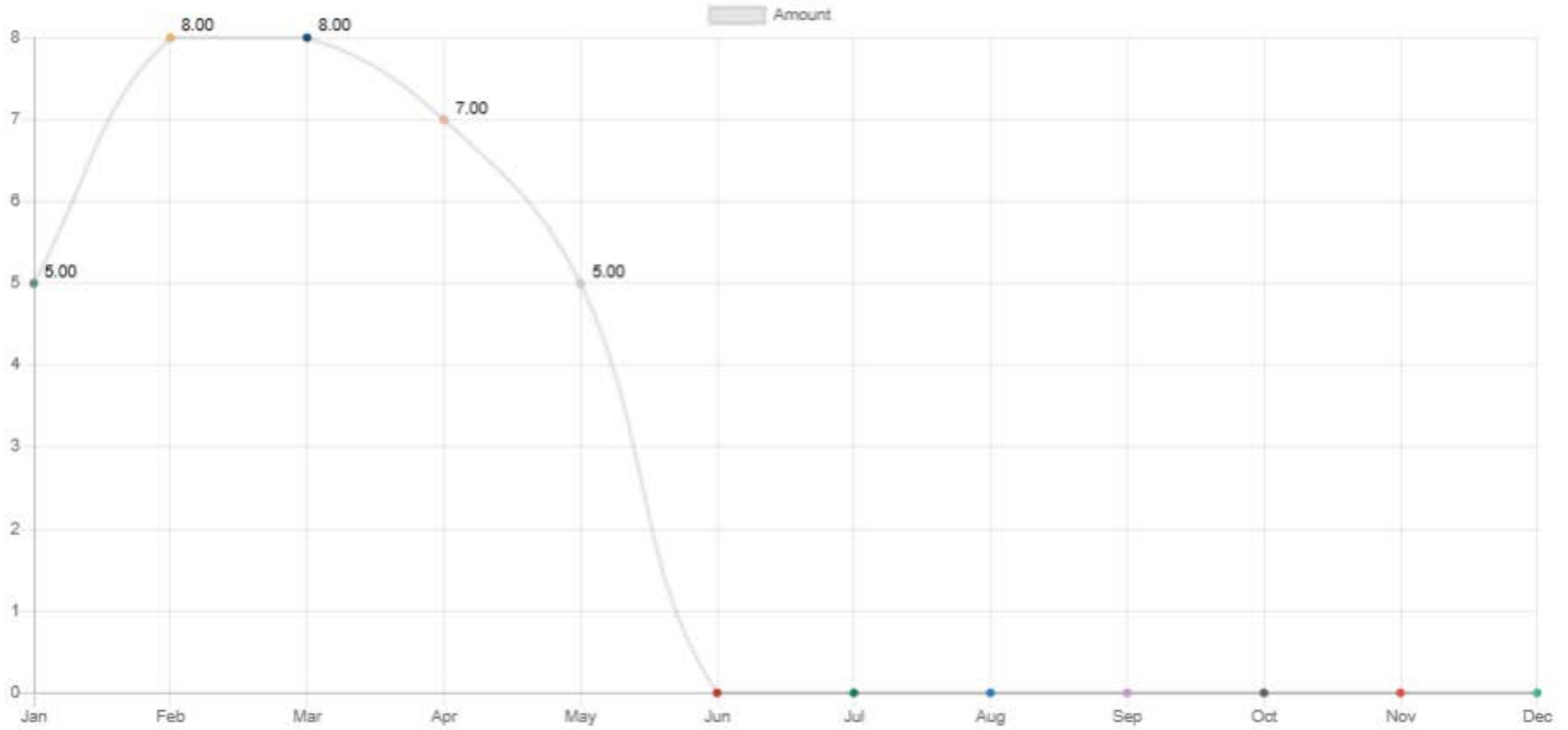
Number of Work Orders



Display
Cost Year. 2026

Section VIII, Item A.

Total Request Amount



Displ
Request year: 2026

Section VIII, Item A.



Request Summary Report

	Current Month May 2026	Month Last Year May 2025	Current Yr-To-Date 1/1/2026 - 5/31/2026	Last Yr-To-Date 1/1/2025 - 5/31/2025
Beach Accesses				
Count	0	0	4	3
Beach Crossovers				
Count	1	0	3	0
Beach Safety/Hazard				
Count	0	0	0	2
Crosswalks				
Count	0	0	1	0
Dead Animal				
Count	1	0	1	2
Litter				
Count	0	0	0	2
Other				
Count	3	0	14	6
Parks				
Count	0	0	3	1
Pathways				
Count	0	0	0	0
Port-a-John / Restrooms				
Count	0	0	0	0
Public Access Trash				
Count	0	0	0	0
Right of Way Mowing				
Count	0	0	0	1
Roadways				
Count	0	0	6	2
Signs				
Count	0	0	1	0
Vegetation Pickup - FEB/APR/OCT				
Count	0	0	0	0
Total Count	5	0	33	19

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



E. L. Faison, ICMA-CM
Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

Alexis Stanfield, NCCCC
Town Clerk

MEETING DATE: June 3, 2026

TO: Board of Aldermen

FROM: Zoning Board of Adjustment

DEPARTMENT: Planning Department

SUBJECT: CONSENT: COMMITTEE: ZONING BOARD OF ADJUSTMENT

SUMMARY:

The regular meeting scheduled for Tuesday, May 19, 2026 was canceled, as no applications for variances or appeals have been received.

SPECIFIC ACTION REQUESTED:

That this report be approved as part of Consent Agenda.

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



E. L. Faison, ICMA-CM
Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

Alexis Stanfield, NCCCC
Town Clerk

MEETING DATE: June 3, 2026

TO: Board of Aldermen
FROM: Planning Board
DEPARTMENT: Planning Department
SUBJECT: CONSENT AGENDA: COMMITTEE REPORT: PLANNING BOARD

SUMMARY:

Present: Lisa Brown (acting Chair), Sam Ferreri, Jan Bellamy-Genee - Alternate, Charles "Rusty" Walker - Alternate

Staff: Deb Hill, MPA, AICP, CFM - Planning Director, J. Brady Golden

Absent: Fred Fontana - Chair; Teri Ward; Keith Wilkerson; Donna Sayre - Clerk to the Planning Board; Attorney Charles J "Chip" Payson

The Planning Board held their regular meeting on Thursday, May 14, 2026.

Planning Director Hill presented the staff report by stating Mr. Rao, owner of 611 Ocean Drive, requests to encroach into the town's Ocean Drive right-of-way to construct a private beach access at 614 Ocean Drive, Lot 6 in Block 7 of Ocean City. Mr. Rao addressed the Planning Board. **Mrs. Jan Bellamy-Genee made a motion to recommend to the Board of Aldermen that they not approve the request. Mr. Charles "Rusty" Walker seconded the motion. The motion to deny passed 4-0.**

SPECIFIC ACTION REQUESTED:

That this report be approved as part of Consent Agenda.

A separate report will be presented with Mr. Rao's request and the Planning Board's recommendation as an agenda item for consideration and possible action by the Board of Aldermen.

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



E. L. Faison, ICMA-CM
Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

Alexis Stanfield, NCCCC
Town Clerk

MEETING DATE: June 3, 2026

TO: Board of Aldermen

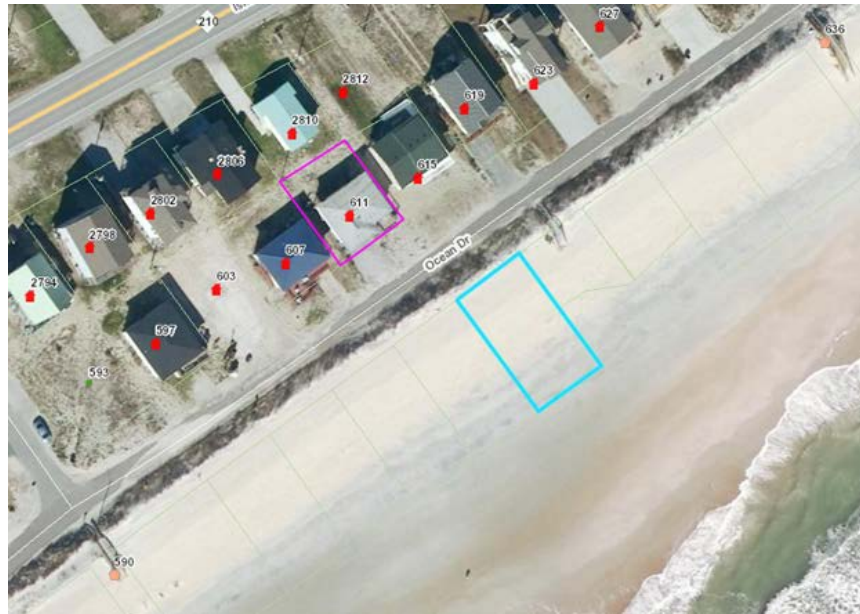
FROM: Deborah J. Hill MPA AICP CFM

DEPARTMENT: Planning Department

SUBJECT: Request for Right-of-Way Encroachment to Construct Private Beach Access

SUMMARY:

Mr. Benjamin Rao, owner of 611 Ocean Drive, requests to encroach into the Town's Ocean Drive right-of-way to construct a private beach access at 614 Ocean Drive (L6 B7 OCEAN CITY). The lot exists entirely oceanward of the dune system and is between Chestnut St public access #10 and Thompson St access #11.



SPECIFIC ACTION REQUESTED:

The Planning Board held their regular meeting on Thursday, May 14, 2026. **Mrs. Jan Bellamy-Genee made a motion to recommend to the Board of Aldermen that they not approve the request. Mr. Charles "Rusty" Walker seconded the motion. The motion to deny passed 4-0.**

DOCKET/CASE/APPLICATION NUMBER

APPLICANT/PROPERTY OWNER
 Benjamin Rao

PUBLIC HEARING DATE N/A
 PLANNING BOARD DATE MAY 14, 2026, 6 PM
 BOARD OF ALDERMEN DATE JUNE 3, 2026, 11 AM

PROPERTY ADDRESS/LOCATION
 614 Ocean Drive (L6 B7 OCEAN CITY)

BRIEF SUMMARY OF REQUEST

Mr. Benjamin Rao, owner of 611 Ocean Drive, requests¹ right-of-way encroachment agreement to encroach into the Town's Ocean Drive right-of-way to construct a private beach access at 614 Ocean Drive (L6 B7 OCEAN CITY).

Indicated in Figure 1 to the right, Mr. Rao's properties are outlined in pink; the right of way width is **60** feet; and the landward toe of the dune is approximately **22** feet from 614 Ocean Drive (L6 B7 OCEAN CITY).

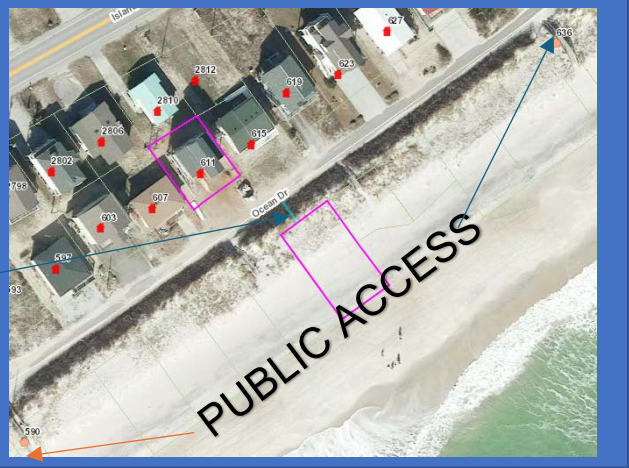


FIGURE 1

MAP SOURCE: Onslow County GIS 2024 Aerial

EXISTING ZONING	EXISTING LAND USE	SURROUNDING ZONING & LAND USE	SITE IMPROVEMENTS	SIZE OF PROPERTY
CDR-5	Public Trust Area	<ul style="list-style-type: none"> Right of Way Public Trust Area Atlantic Ocean 	None	0.1 acres +/-4,517 ft ²

<p>PROPERTY HISTORY</p> <p>Mr. Rao purchased the lot on March 27, 2026, with a tax value of \$100.00. Parcel identification (PIN) 425619513140. Recorded deed reference Book 6556 Page 349.</p>	<p>COMPATIBILITY with the COMPREHENSIVE PLAN</p> <p>North Topsail Beach accepts state and federal law regarding land uses and development in AEC's (Areas of Environmental Concern), including all NCAC 7H standards. By reference, all applicable state and Federal regulations are incorporated into this document. The design^{2, 3} submitted does not meet CAMA Letter of Exemption #42-26 Condition #4 and #5,⁴ nor 15A NCAC 7K .0207 (a) (2)⁵, 15A NCAC 7H .0308 (c) and (d)⁶.</p>
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<p>COMPATIBILITY with the ZONING ORDINANCE</p> <p>The lot exists predominantly within the public trust and is located oceanward of the dune crest, 273 feet to Chestnut St public access #10 and 240 feet the Thompson St public access #11.</p>

ATTACHMENTS

1. Ben Rao email April 13, 2026, 1:10 PM
2. Proposed Dune Crossover Structure drawn by Ben Rao dated March 31, 2024.
3. Aerial Property Access provided by Ben Rao.
4. CAMA Letter of Exemption Number 42 – 26 dated April 2, 2026.
5. 15A NCAC 7K .0207 (a) (2)
6. 15A NCAC 7H .0308 (c) and (d).
7. Google Street View Ocean Drive February 2024.

From: Ben Rao <brao@familyshepherd.com>
Sent: Monday, April 13, 2026 1:10 PM
To: Alexis Stanfield <astanfield@northtopsailbeachnc.gov>
Subject: May 13th 2026 - Request for Right-of-Way Encroachment – 614 Ocean Drive (Beach Access Crossover)

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Dear Alexis,

I am writing to formally request consideration for a right-of-way encroachment agreement for a proposed residential dune crossover at 614 Ocean Drive in North Topsail Beach, North Carolina, and to request placement on the May 13 Board of Aldermen agenda. This request is being made at the recommendation of Town staff following initial review of our permit application. By way of background, we have received approval from the North Carolina Coastal Area Management Act (CAMA) for the proposed beach access crossover. The location has been field reviewed and flagged, including the approved termination point on the ocean side of the dunes. As part of that process, it was also acknowledged that minor grading on the landward side may be required to properly set the initial stair run.

The remaining issue concerns the structure's location relative to the public right-of-way along Ocean Drive. Over time, the primary dune system has migrated landward, such that a portion of the existing dune now lies within what appears to be the public right-of-way. As a result, placing the crossover strictly landward of the platted property line would not align with the natural dune formation and would create additional disturbance to the dune system. Additionally, there are multiple neighboring properties along this section of Ocean Drive with existing beach access structures that appear to extend into or across the same right-of-way area due to similar long-term dune migration. In light of these conditions, we respectfully request approval of a limited right-of-way encroachment to allow the dune crossover to be constructed in a manner consistent with the existing dune alignment and surrounding properties.

We would like to emphasize the following: (see attachment)

- The proposed structure is a 4-foot-wide, elevated wooden crossover designed to minimize impact to the dune system and concentrate pedestrian traffic to reduce erosion.
- Installation will utilize hand-driven 6x6 posts and will not involve heavy equipment on the dunes.

- The design and placement have already been reviewed and approved by CAMA.
- The encroachment would be minimal in scale and consistent with nearby existing access structures.

We fully understand and agree that the Town must retain full rights to the use and maintenance of the right-of-way. As such, we are willing to acknowledge and accept that:

- The structure will be installed at our own risk within the right-of-way.
- The Town may remove or require modification of the structure if future public use, infrastructure work, or storm-related recovery efforts necessitate it.
- We will not object to or seek compensation for removal or disruption of the structure under such circumstances.

Our goal is to work collaboratively with the Town to arrive at a practical solution that respects both regulatory requirements and the realities of the current dune conditions. Due to a recent ankle reconstruction surgery, I may have difficulty attending the meeting in person, but I could possibly make the May 13 agenda. If possible, I would greatly appreciate the opportunity to attend and participate via Zoom or another video conferencing option, or to have my wife attend in my place.

Thank you for your time and consideration. Please let me know if any additional information, documentation, or revisions are needed prior to Board review.

Sincerely,

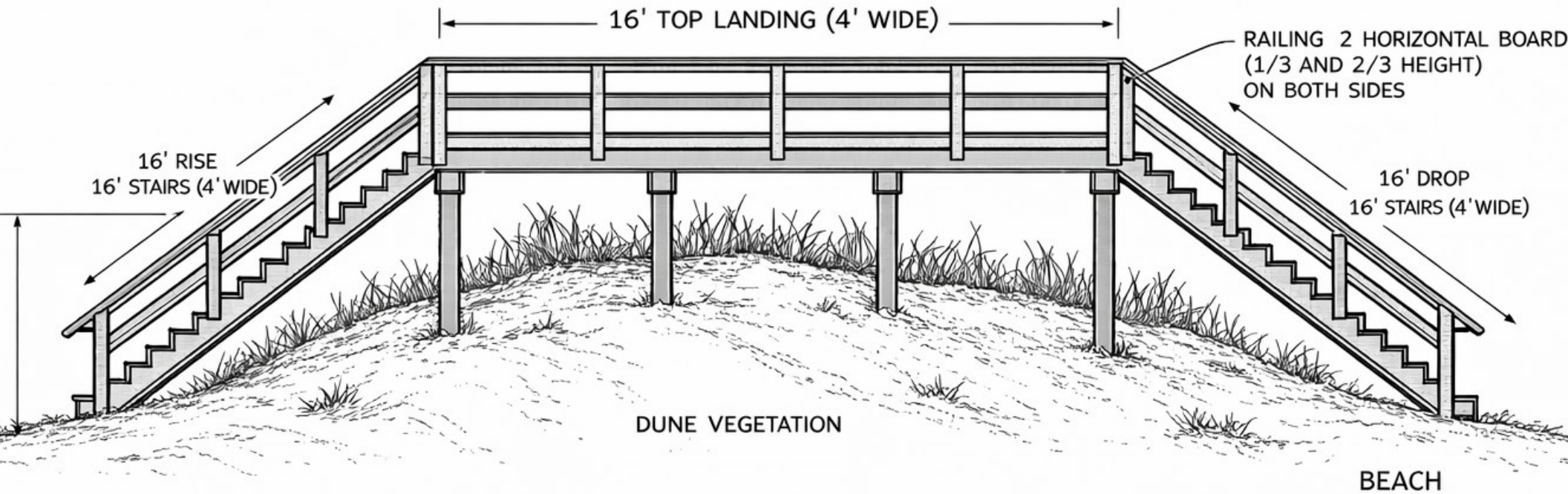
Ben Rao

611 & 614 Ocean Drive, North Topsail Beach, NC

PROPOSED DUNE CROSSOVER STRUCTURE

ATTACHMENT 2

614 Ocean Drive, North Topsail Beach, North Carolina



CONSTRUCTION NOTES:

- 6x6 POST DRIVEN INTO SAND
- WOOD DECKING & STAIRS (4' WIDE)
- STAINLESS STEEL FASTENERS
- HANDRAILS ON BOTH SIDES
- RAILING: TWO HORIZONTAL BOARDS (1/3 AND 2/3 HEIGHT)
ON BOTH SIDES FOR FULL LENGTH

Section X, Item A.

TITLE:	DUNE CROSSOVER STRUCTURE
LOCATION:	614 OCEAN DRIVE, N. TOPSAIL BEACH
DATE:	MARCH 31, 2024
DRAWN BY:	BEN RAO
SCALE:	NOT TO SCALE





NORTH CAROLINA
Environmental Quality

JOSH STEIN
Governor

D. REID WILSON
Secretary

TANCRED MILLER
Director

April 2, 2026

Exemption Number -42-26

Benjamin Rao
612 SE Green St.
Lees Summit, MO 64063-4233

RE: EXEMPTED PROJECT - STRUCTURAL BEACH ACCESSWAY (15A NCAC 7K .0207)

PROJECT ADDRESS – 614 Ocean Drive- OCEAN HAZARD AREA OF ENVIRONMENTAL CONCERN

Dear Mr. Rao:

I have reviewed the information submitted to this office in your inquiry concerning the necessary filing of an application for a minor development permit under the Coastal Area Management Act. I have determined that the activity you propose is exempt from needing a minor development permit as long as it remains consistent with your submittal to DCM via email on 4/2/2026, and meet the conditions specified below. If your plans should change and your project will no longer meet these conditions, please contact me before proceeding.

STRUCTURAL ACCESSWAY EXEMPTED

1. The beach accessway must not exceed six feet in width and shall provide only pedestrian access to the ocean beach.
2. The accessway must be constructed so as to make negligible alterations to the frontal dunes. This means that the accessway must be constructed on raised posts or pilings of five feet or less in depth, so that wherever possible only the posts or pilings touch the frontal dunes without any alteration to the dunes. In no case shall the frontal dune be altered so as to significantly diminish its capacity as a protective barrier against flooding and erosion.
3. Construction of the accessway shall be consistent with all other applicable local ordinances and N. C. Building Code standards.
4. **The accessway shall remain within the property boundaries and must terminate at the FLSNV (flagged on 3/4/2026) due to the existing berm that is not fully stabilized. At this point you can continue with post and rope.**

Benjamin Rao
Ex-42-26
614 Ocean Drive
Page 2 of 2

5. In no case shall a beach access structure or stairs be constructed in or over the starter dune or berm. Posts and rope may be used on and over the berm not to exceed six feet beyond the seaward toe of the berm or starter dune.

This exemption to CAMA permit requirements does not alleviate the necessity of your obtaining any other State, Federal or Local authorization. This exemption expires 90 days from the date of the letter.

Sincerely,

Heather Styron

Heather Styron, District Manager, DCM
400 Commerce Ave.
Morehead City NC, 28557

15A NCAC 07K .0207 STRUCTURAL ACCESSWAYS OVER FRONTAL DUNES EXEMPTED

(a) The North Carolina Coastal Resources Commission exempts from the CAMA permit requirement all structural pedestrian accessways, including beach matting to provide public or private access over primary and frontal dunes when such accessways can be shown to meet the following criteria:

- (1) The accessway shall not exceed six feet in width and shall be for private residential or for public access to an ocean beach. This exemption does not apply to accessways for commercial use or for motor-powered vehicular use.
- (2) The accessway shall be constructed so as to make no alterations to the frontal dunes that are not necessary to construct the accessway. This means that the accessway shall be constructed over the frontal dune without any alteration of the dunes. In no case shall the dune be altered so as to diminish its capacity as a protective barrier against flooding by reducing the volume of the dune. Driving of pilings into the dune or a local, State, or federal government's use of beach matting for public access that is installed at grade and involves no excavation or fill shall not be considered alteration of a frontal dune for the purposes of this Rule.
- (3) The accessway shall conform with any applicable local or State building code standards.
- (4) Structural accessways may be constructed no more than six feet seaward of the waterward toe of the frontal or primary dune, provided they do not interfere with public trust rights and emergency access along the beach. Structural accessways are not restricted by the requirement to be landward of the First Line of Stable and Natural Vegetation as described in 15A NCAC 07H .0309(a).
- (5) Damaged, non-functioning, or portions of accessways that become non-compliant with Subparagraph (4) of this Paragraph shall be removed by the property owner.

(b) Before beginning any work under this exemption, the permit applicant shall notify the CAMA local permit officer or Division of Coastal Management representative of the proposed activity to allow on-site review of the proposed to ensure the accessway meets the exemption criteria. Notification can be by telephone, in person, or in writing and must include:

- (1) name, address, and telephone number of landowner and location of work including county and nearest community; and
- (2) the dimensions of the proposed structural accessway.

*History Note: Authority G.S. 113A-103(5)c;
Eff. November 1, 1984;
Amended Eff. December 1, 1991; May 1, 1990;
Readopted Eff. August 1, 2021;
Amended Eff. September 1, 2023; December 1, 2021.*

(c) Dune Protection, Establishment, Restoration and Stabilization.

- (1) No development shall be permitted that involves the removal or relocation of primary or frontal dune sand or vegetation that would adversely affect the integrity of the dune's function as a protective barrier against flooding and erosion. Other dunes within the ocean hazard area shall not be disturbed unless the development of the property is otherwise impracticable. Any disturbance of these other dunes shall be allowed only to the extent permitted by this Rule.
- (2) Any new dunes established shall be aligned to the greatest extent possible with existing adjacent dune ridges and shall be of the same configuration as adjacent natural dunes.
- (3) Existing primary and frontal dunes shall not, except for beach nourishment and emergency situations, be broadened or extended in an oceanward direction.
- (4) Adding to dunes shall be accomplished in such a manner that the damage to existing vegetation is minimized. The filled areas shall be replanted or temporarily stabilized until planting can be completed.
- (5) Sand used to establish or strengthen dunes shall be of the same general characteristics as the sand in the area in which it is to be placed.
- (6) No new dunes shall be created in inlet hazard areas. Reconstruction or repair of existing dune systems as defined in Rule .0305 of this Section and within the Inlet Hazard Area may be permitted.
- (7) Sand held in storage in any dune, other than the frontal or primary dune, shall remain on the lot or tract of land to the maximum extent practicable and may be redistributed within the Ocean Hazard AEC provided that it is not placed any farther oceanward than the crest of a primary dune, if present, or the crest of a frontal dune.
- (8) No disturbance of a dune area shall be allowed when other techniques of construction can be utilized and alternative site locations exist to avoid dune impacts.

(d) Structural Accessways:

- (1) Structural accessways shall be permitted across primary or frontal dunes so long as they are designed and constructed in a manner that does not alter the primary or frontal dune. Structural accessways shall not be considered threatened structures for the purpose of Paragraph (a) of this Rule.
- (2) An accessway shall be considered to entail negligible alteration of primary or frontal dunes provided that:
 - (A) The accessway is exclusively for pedestrian use;
 - (B) The accessway is a maximum of six feet in width;
 - (C) Except in the case of beach matting, the accessway is raised on posts or pilings of five feet or less depth, so that wherever possible only the posts or pilings touch the dune, in accordance with any more restrictive local, State, or federal building requirements. Beach matting shall be installed at grade and not involve any excavation or fill of the dune; and
 - (D) Any areas of vegetation that are disturbed are revegetated as soon as feasible.
- (3) An accessway that does not meet Part (2)(A) and (B) of this Paragraph shall be permitted only if it meets a public purpose or need which cannot otherwise be met and it meets Part (2)(C) of this Paragraph. Public fishing piers are allowed provided all other applicable standards of this Rule are met.
- (4) In order to preserve the protective nature of primary and frontal dunes, a structural accessway such as a "Hatteras ramp" may be provided for off-road vehicle (ORV) or emergency vehicle access. Such accessways shall be no greater than 15 feet in width and may be constructed of wooden sections fastened together, or other materials approved by the Division, over the length of the affected dune area. Installation of a Hatteras ramp shall be done in a manner that will preserve the dune's function as a protective barrier against flooding and erosion by not reducing the volume of the dune.
- (5) Structural accessways and beach matting may be constructed no more than six feet seaward of the waterward toe of the frontal or primary dune, provided they do not interfere with public trust rights and emergency access along the beach. Structural accessways and beach matting are not restricted by the requirement to be landward of the First Line of Stable and Natural Vegetation as described in Rule .0309(a) of this Section. A local, State, or federal entity may install beach matting farther seaward to enhance handicap accessibility at a public beach access, subject to review by the Wildlife Resources Commission and the U.S. Fish and Wildlife Service to determine whether the proposed design or installation will have an adverse impact on sea turtles or other threatened or endangered species.



Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem



E.L. Faison, ICMA-CM
Town Manager

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski

Alexis Stanfield, NCCCC
Town Clerk

MEETING DATE: Jun 3, 2026

TO: Board of Aldermen
FROM: Chief Soward
DEPARTMENT: Fire Department
SUBJECT: Fema Assistance to Firefighters Grant

SUMMARY:

The Assistance to Firefighters Grant (AFG) program is currently open and will remain available for a 30-day application period. The Fire Chief respectfully requests authorization to apply for this funding opportunity on behalf of the department.

The proposed application may include funding requests for the following items: the upfitting of Station 1 with a vehicle exhaust removal system; a gear carcinogen extraction washer; individual self-contained breathing apparatus (SCBA); fire nozzles; battery-operated hand tools; a ladder truck; and a fire boat. As part of the application strategy and to ensure transparency and competitiveness, not all listed items may ultimately be included in the final submission.

The AFG program typically requires a local cost share ranging from 10% to 20% for equipment-related awards. At this stage, the exact financial obligation for the Town cannot be determined. A more precise cost share will be identified once the application is fully developed and detailed project estimates are obtained. Attached is the NOFO with more details.

Approval to proceed with the application process is respectfully requested.

SPECIFIC ACTION REQUESTED:

Approval from the board to seek out grant funding for said equipment

The Department of Homeland Security (DHS)

Notice of Funding Opportunity (NOFO)

Fiscal Year 2025 Assistance to Firefighters Grant (AFG) Program

Fraud, waste, abuse, mismanagement, and other criminal or noncriminal misconduct related to this program may be reported to the Office of Inspector General (OIG) Hotline. The toll-free numbers to call are 1 (800) 323-8603 and TTY 1 (844) 889-4357.

Contents

1. Basic Information	3
A. Agency Name	4
B. NOFO Title	4
C. Announcement Type	4
D. Funding Opportunity Number	4
E. Assistance Listing Number	4
F. Expected Total Funding	4
G. Anticipated Number of Awards	4
H. Expected Award Range	4
I. Projected Application Start Date	4
J. Projected Application End Date	4
K. Anticipated Funding Selection Date	4
L. Anticipated Award Date	4
M. Projected Period of Performance Start Date	5
N. Projected Period of Performance End Date	5
O. Executive Summary	5
P. Agency Contact	5
2. Eligibility	6
A. Eligible Entities/Entity Types	6
B. Project Type Eligibility	8
C. Requirements for Personnel, Partners, and Other Parties	8
D. Maximum Number of Applications	9
E. Additional Restrictions	9
F. References for Eligibility Factors within the NOFO	10
G. Cost Sharing Requirement	10
H. Cost Share Description, Type and Restrictions	10
I. Cost Sharing Calculation Example	11
J. Required information for verifying Cost Share	11
3. Program Description	11
A. Background, Program Purpose, and Program History	11
B. Goals and Objectives	12
C. Program Rationale	12
D. Federal Assistance Type	13
E. Performance Measures and Targets	13

F.	General Funding Requirements	13
G.	Indirect Costs (Facilities and Administrative Costs).....	14
H.	Management and Administration (M&A) Costs	15
I.	Pre-Award Costs.....	15
J.	Beneficiary Eligibility	15
K.	Participant Eligibility	15
L.	Authorizing Authority	15
M.	Appropriation Authority.....	15
N.	Budget Period.....	15
O.	Prohibition on Covered Equipment or Services	16
4.	Application Contents and Format	16
A.	Pre-Application, Letter of Intent, and Whitepapers	16
B.	Application Content and Format	16
C.	Application Components.....	16
D.	Program-Specific Required Documents and Information.....	16
E.	Post-Application Requirements for Successful Applicants.....	16
5.	Submission Requirements and Deadlines.....	16
A.	Address to Request Application Package.....	17
B.	Application Deadline.....	19
C.	Pre-Application Requirements Deadline.....	19
D.	Post-Application Requirements Deadline	19
E.	Effects of Missing the Deadline	19
6.	Intergovernmental Review.....	19
A.	Requirement Description and State Single Point of Contact	19
7.	Application Review Information	20
A.	Threshold Criteria.....	20
B.	Application Criteria.....	20
C.	Financial Integrity Criteria	22
D.	Supplemental Financial Integrity Criteria and Review	22
E.	Reviewers and Reviewer Selection	22
F.	Merit Review Process.....	22
G.	Final Selection.....	24
8.	Award Notices	24
A.	Notice of Award	24
B.	Pass-Through Requirements.....	25
C.	Note Regarding Pre-Award Costs	25
D.	Obligation of Funds.....	25
E.	Notification to Unsuccessful Applicants.....	25
9.	Post-Award Requirements and Administration	25
A.	Administrative and National Policy Requirements	25
B.	DHS Standard Terms and Conditions	26
C.	Financial Reporting Requirements.....	27
D.	Programmatic Performance Reporting Requirements.....	27
E.	Closeout Reporting Requirements.....	28
F.	Disclosing Information per 2 C.F.R. § 180.335	29

G.	Reporting of Matters Related to Recipient Integrity and Performance.....	29
H.	Single Audit Report.....	29
I.	Monitoring and Oversight	30
J.	Program Evaluation.....	30
K.	Additional Performance Reporting Requirements	30
L.	Termination of Federal Award	31
M.	Best Practices	33
N.	Payment Information.....	33
O.	Immigration Conditions	35
10.	Other Information	35
A.	Period of Performance Extension.....	35
B.	Other Information.....	36
11.	Appendices.....	42
A.	Appendix A – Changes.....	42
B.	Appendix B – Programmatic Information and Priorities	42
	Supporting Definitions for this NOFO:	44
	Community Classifications:.....	45
	Restrictions on Uses of Award Funds:.....	46
	Funding Priorities: Operations and Safety – Training	47
	Funding Priorities for Fire Departments and Nonaffiliated EMS Organizations Training	50
	Operations and Safety – Equipment Overview.....	52
	Operations and Safety – Wellness and Fitness Overview	64
	Operations and Safety – Modifications to Facilities Overview	66
	Regional Applications Overview	68
	Vehicle Acquisition Guidelines	70
C.	Appendix C – Award Administration Information	76

1. Basic Information

A. Agency Name	U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Resilience/Grant Programs Directorate (GPD).
B. NOFO Title	Fiscal Year (FY) 2025 Assistance to Firefighters Grant (AFG) Program
C. Announcement Type	Initial
D. Funding Opportunity Number	DHS-25-GPD-044-00-98
E. Assistance Listing Number	97.044
F. Expected Total Funding	\$291,600,000
G. Anticipated Number of Awards	1,800 awards
H. Expected Award Range	N/A
I. Projected Application Start Date	05/19/2026 8:00 a.m. Eastern Time (ET)
J. Projected Application End Date	06/22/2026 5:00 p.m. Eastern Time (ET)
K. Anticipated Funding Selection Date	No later than 09/30/2026
L. Anticipated Award Date	Beginning on approximately August 31, 2026, and continuing thereafter until all FY 2025 AFG Program grant awards are issued (but no later than September 30, 2026).

M. Projected Period of Performance Start Date	Variable Start Date¹
N. Projected Period of Performance End Date	Variable End Date
O. Executive Summary	<p>The AFG Program aims to deliver essential resources to equip and train emergency personnel to meet recognized standards. It provides funding to outfit responders with compliant personal protective equipment to enhance their safety during incident response, retrofit or modify facilities to address known health hazards, and acquire emergency response vehicles. Additionally, the program supports the development of health, wellness, and resiliency initiatives to prepare responders for incidents, improve operational efficiency, promote interoperability, and strengthen community resilience.</p>
P. Agency Contact	<p>a. Fire Grants Program Office Contact</p> <p>The Fire Grants Program Help Desk provides technical assistance to applicants for completing and submitting applications into FEMA Grants Outcomes (FEMA GO), answers questions about applicant eligibility, recipient responsibilities, and provides support for the programmatic administration of awards. The Fire Grants Program Help Desk can be contact at (866) 274-0960 or by email at FireGrants@fema.dhs.gov. Normal hours of operation are Monday through Friday, 8:00 a.m. to 4:30 p.m. ET.</p> <p>b. FEMA Grants News</p> <p>This channel provides general information on all FEMA grant programs and maintains a comprehensive database containing key personnel contact information at the federal, state, and local levels. FEMA Grants News Team is reachable at fema-grants-news@fema.dhs.gov OR (800) 368-6498, Monday through Friday, 9:00 AM – 5:00 PM ET.</p> <p>c. Grant Programs Directorate (GPD) Award Administration Division</p> <p>GPD’s Award Administration Division (AAD) provides support regarding financial matters and budgetary technical assistance. AAD can be contacted at ASK-GMD@fema.dhs.gov.</p>

¹ FEMA funds AFG Program awards on a rolling basis; as such, the date the FEMA Assistant Administrator for the Grant Programs Directorate signs the obligating document dictates the unique Period of Performance start and end dates for each award.

	<p>d. FEMA Regional Offices FEMA Regional Offices also may provide fiscal support, including pre- and post-award administration and technical assistance. FEMA Regional Office contact information is available at https://www.fema.gov/fema-regional-contacts.</p> <p>e. Civil Rights Consistent with Executive Order 14173, Ending Illegal Discrimination & Restoring Merit-Based Opportunity, the FEMA Integration and Coordination Division (ICD) is responsible for ensuring compliance with and enforcement of federal civil rights obligations in connection with programs and services conducted by FEMA. They are reachable at fema-ocr@fema.dhs.gov.</p> <p>f. Environmental Planning and Historic Preservation The FEMA Office of Environmental Planning and Historic Preservation (OEHP) provides guidance and information about the EHP review process to FEMA programs and recipients and subrecipients. Send any inquiries regarding compliance for FEMA grant projects under this NOFO to FEMA-OEHP-NOFOQuestions@fema.dhs.gov.</p> <p>g. Payment and Reporting System FEMA uses FEMA Grants Outcomes (FEMA GO) for financial reporting, invoicing, and tracking payments. The Direct Deposit/Electronic Funds Transfer (DD/EFT) method of payment is used for recipients. For any questions about the system, contact the FEMA GO helpdesk at femago@fema.dhs.gov or (877) 585-3242, Monday through Friday, 9:00 AM – 6:00 PM ET.</p> <p>h. FEMA GO For technical assistance with the FEMA GO system, please contact the FEMA GO Helpdesk at femago@fema.dhs.gov or (877) 585-3242, Monday through Friday, 9:00 AM – 6:00 PM ET.</p>
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2. Eligibility

A. Eligible Entities/Entity Types	<p>Only the following entities or entity types are eligible to apply.</p> <p>a. Applicants The following entities or entity types located in the 50 United States, District of Columbia, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of Puerto Rico, or any federally recognized tribal government or organization are eligible to apply. If you are unsure of</p>
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your entity, please see: [https://www.ecfr.gov/current/title-44/part-152#p-152.1\(b\)](https://www.ecfr.gov/current/title-44/part-152#p-152.1(b)). See *Supporting Definitions* for this NOFO:

- Fire Departments: Fire departments operating in any of the 50 states, as well as fire departments in the District of Columbia, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of Puerto Rico,² three or any federally recognized Indian tribe or tribal organization. A fire department is an agency or organization having a formally recognized arrangement with a state, local, tribal or territorial authority (city, county, parish, fire district, township, town or other governing body) to provide fire suppression to a population within a geographically fixed primary first due response area.
- Nonaffiliated EMS organizations: Nonaffiliated EMS organizations operating in any of the 50 states, as well as the District of Columbia, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of Puerto Rico,² three or any federally recognized tribal organization. A nonaffiliated EMS organization is an agency or organization that is a public or private nonprofit emergency medical service entity providing medical transport that is not affiliated with a hospital and does not serve a geographic area in which emergency medical services are adequately provided by a fire department. FEMA considers the following as hospitals under the AFG Program:
 - Clinics;
 - Medical centers;
 - Medical colleges or universities;
 - Infirmaries;
 - Surgery centers; and
 - Any other institution, association, or foundation providing medical, surgical or psychiatric care and/or treatment for the sick or injured. State Fire Training Academies: A SFTA operates in any of the 50 states, as well as the District of Columbia, the Commonwealth of the Northern Mariana

² The District of Columbia, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of Puerto Rico are all defined as “States” in the Federal Fire Prevention and Control Act of 1974. See 15 U.S.C. § 2203(10).

	<p>Islands, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of Puerto Rico. Applicants must be designated either by legislation or by a governor’s declaration as the sole fire service training agency within a state, territory, or the District of Columbia and recognized by the National Fire Academy. The designated SFTA shall be the only agency, bureau, division or entity within that state, territory, or the District of Columbia, to be an eligible SFTA applicant under the AFG Program.</p> <p>Non-federal airport and/or port authority fire or EMS organizations are eligible only if they have a formally recognized arrangement with the local jurisdiction to provide fire suppression or emergency medical services on a first-due basis outside the confines of the airport or port facilities. Airport or port authority fire and EMS organizations whose sole responsibility is suppression of fires or EMS response on the airport grounds or port facilities are not eligible for funding under the AFG Program.</p> <p>b. Subapplicants</p> <p>Subapplicants and subawards are not allowed.</p> <p>Subapplicants should not have foreign nationals or noncitizens included. If a subapplicant has foreign nationals, they must be properly vetted and must adhere to all government statutes, policies, and procedures including “staff American, stay in America” and security requirements.</p>
<p>B. Project Type Eligibility</p>	<p>Allowable Project Types</p> <ul style="list-style-type: none"> • Operations and Safety; • Vehicle Acquisition; and • Regional Projects.
<p>C. Requirements for Personnel, Partners, and Other Parties</p>	<p>An application submitted by an otherwise eligible non-federal entity (i.e. the applicant) may be deemed ineligible when the person that submitted the application is not 1) a current employee, personnel, official, staff or leadership of the non-federal entity; and 2) duly authorized to apply for an award on behalf of the non-federal entity at the time of application.</p> <p>Further, the individual who signs and submits an application must be assigned the role of Authorized Organization Representative (AOR) within the FEMA GO system. The AOR must be a duly authorized</p>

	<p>current employee, personnel, official, staff or leadership of the recipient and provide an email address unique to the recipient at the time of application. Consultants or contractors of the recipient are not permitted to be the AOR of the recipient.</p> <p>Federal employees are prohibited from serving in any capacity (paid or unpaid) on the development of any proposal submitted under this program.</p> <p>Subapplicants should not have foreign nationals or noncitizens included. If a subapplicant has foreign nationals, they must be properly vetted and must adhere to all government statues, polices, and procedures including “staff American, stay in America” and security requirements.</p> <p>Subapplicants/subrecipients must submit short bios and resumes. This should include the type of entity, organizational leadership, and board members along with the both the names and addresses of the individuals. Resumes are subject to approval.</p>
<p>D. Maximum Number of Applications</p>	<p>The maximum number of applications that can be submitted by a single entity is three: one application for Operations and Safety, one application for Vehicle Acquisition, and one application as the host partner for a Regional Project.</p>
<p>E. Additional Restrictions</p>	<p>a. National Emergency Response Information System (NERIS) NERIS reporting is not required to apply for the AFG Program. However, fire departments receiving funding must agree to report to NFIRS or NERIS during the performance period. If unable to report at the time of the award, recipients must establish reporting capacity within 24 months and report for at least 12 months once capable. FEMA may request proof of compliance, and noncompliance during the performance period may result in remedies under 2 C.F.R. § 200.339. Nonaffiliated EMS organizations and SFTAs are exempt from NFIRS/NERIS reporting requirements.</p> <p>b. National Incident Management System (NIMS) AFG Program applicants are not required to comply with NIMS to apply for AFG Program funding or to receive an AFG Program award. However, any applicant who receives an FY 2025 AFG Program award must achieve the level of NIMS compliance required by the Authority having Jurisdiction (AHJ) over the applicant’s emergency service operations (e.g., a local government) prior to the end of the grant’s period of performance.</p>

	Applicants or recipients are required to certify their compliance with federal statutes, DHS directives, policies, and procedures.
F. References for Eligibility Factors within the NOFO	<p>Please see the following references provided below:</p> <ol style="list-style-type: none"> 1. “Responsiveness Review Criteria” subsection 2. “Financial Integrity Criteria” subsection 3. “Supplemental Financial Integrity Criteria and Review” subsection 4. FEMA may request financial information such as Employer Identification Number (EIN) and bank information as part of the potential award selection. This will apply to everyone prospered, including subrecipients. 5. Appendix B – Programmatic Information and Priorities
G. Cost Sharing Requirement	Applicants selected for this award must commit to an acceptable cost share agreement. Otherwise, they will not be funded. See Sections H and G for cost share requirements.
H. Cost Share Description, Type and Restrictions	<p>Recipient cost sharing is required as described below pursuant to 15 U.S.C. § 2229(k)(1). Recipients shall make available non-federal funds as described below:</p> <ul style="list-style-type: none"> • 5 percent for jurisdictions serving a population of 20,000 residents or fewer, • 10 percent for jurisdictions serving a population of 20,000 up to 1 million residents, • 15 percent for jurisdictions serving a population of over 1 million residents. • For SFTAs, the cost share is based on the state's total population. For Regional applications, the cost share is based on the combined population of the primary response areas of the host and partner organizations outlined in a Memorandum of Understanding. <p>Types of Cost Share</p> <ol style="list-style-type: none"> i. Cash (Hard Match): Cost share of non-federal cash is the only allowable recipient contribution for AFG Program activity (Vehicle Acquisition, Operations and Safety, and Regional). ii. Trade-In Allowance/Credit: On a case-by-case basis, FEMA may allow recipients already owning assets acquired with non-federal cash to use the trade-in allowance/credit value of those assets as cash for the purpose of meeting their cost share

	<p>obligation. For FEMA to consider a trade-in allowance/credit value as cash, the allowance amount must be reasonable, and the allowance amount must be a separate entry clearly identified in the acquisition documents.</p> <p>In-kind (Soft Match): In-kind cost share is not allowable for the AFG Program.</p>
<p>I. Cost Sharing Calculation Example</p>	<p>The cost share calculator is located here: https://www.fema.gov/sites/default/files/documents/fema_gpd-fy23-afg-cost-share-calculator.pdf</p> <p>Total Allowable Costs ÷ Percentage Cost Share = Federal Share to be requested</p> <p>\$10,000 ÷ 1.05 (5%) = \$9,523.80 \$10,000 ÷ 1.10 (10%) = \$9,090.90 \$10,000 ÷ 1.15 (15%) = \$8,695.65</p>
<p>J. Required information for verifying Cost Share</p>	<p>Applicants must submit their plan for cost share within the Request Details (budget) section of the grant application.</p> <p><i>Maintenance of Effort</i></p> <p>Pursuant to 15 U.S.C. § 2229(k)(3), an applicant seeking an AFG Program grant shall agree to maintain, during the term of the grant, the applicant’s aggregate expenditures relating to activities allowable under this NOFO, at not less than 80 percent of the average amount of such expenditures in the two fiscal years before the fiscal year an AFG Program grant is awarded.</p> <p>In other words, an applicant agrees that if it receives a grant award, the applicant will keep its overall expenditures during the award’s period of performance for activities that could be allowable costs under this NOFO at a level that is at least 80 percent or more of the average of what the applicant spent on such costs for those activities in FY 2023 and 2024. This includes those funded with non-federal funding for activities that could be allowable costs under this NOFO.</p> <p>Applicants must provide budget information for the year they are applying, as well as the two preceding years. For FY25, that would include the yearly budgets for 2025, 2024, and 2023.</p>

3. Program Description

A. Background, Program Purpose, and Program History

The AFG Program provides financial assistance directly to eligible fire departments, nonaffiliated emergency medical service (EMS) organizations, and State Fire Training Academies (SFTAs). The program aims to enhance the safety of firefighters and the public in relation to fire and fire-related hazards.

Since its inception, the AFG Program has awarded over \$9 billion to help equip and train emergency personnel to recognized standards, improve operational efficiency, foster interoperability, and support community resilience. The program has provided fire apparatuses, personal protective equipment, facility modifications, wellness and fitness activities, and other fire equipment to more than 8,000 unique recipients.

For information about program success stories, visit FEMA’s Assistance to Firefighters Grants page: <https://www.fema.gov/grants/preparedness/firefighters/assistance-grants>.

B. Goals and Objectives

Goal: Enhance the safety of the public and firefighters with respect to fire and fire-related hazards.

Objectives: Provide critically needed resources to:

- Equip and train emergency personnel to recognized standards,
- Outfit responders with compliant personal protective equipment to increase responders’ physical protection against hazards during incident response,
- Retrofit or modify facilities to protect personnel from known health hazards,
- Acquire emergency response vehicles,
- Design and implement health, wellness, and resiliency programs that prepare responders for incident response,
- Enhance operational efficiencies, foster interoperability, and
- Support community resilience.

C. Program Rationale

The AFG Program represents part of a comprehensive set of measures authorized by Congress and implemented by DHS. By increasing the number of trained firefighters, the AFG Program improves deployment capabilities to respond to emergencies and provide adequate protection from fire and fire-related hazards. The AFG Program also aims to support the following objectives:

- Coordinate Federal Response to Incidents
- Strengthen National Resilience
- Enhance Training and Readiness of First Responders

Through these objectives, FEMA creates a vision for the field of emergency management and sets an ambitious, yet achievable, path forward to unify and further professionalize emergency management across the country. We invite all our stakeholders and partners to join us in building a more prepared and resilient nation.

D. Federal Assistance Type
Grant

E. Performance Measures and Targets

Grant recipients must collect data to allow FEMA to measure performance of AFG Program grants. These metrics align with the program’s objectives and priorities. FEMA may request information throughout the period of performance. At closeout recipients must submit a final performance report with enough information to show they met the performance goals outlined in their award.

FEMA will assess performance by comparing the number of items, supplies, projects, and activities requested in its application with the number acquired and delivered by the end of the performance period. The following program metrics will be used:

- Percentage of active-duty members equipped with National Fire Protection Association (NFPA) and Occupational Safety and Health Administration (OSHA)-compliant personal protective equipment (PPE) for each department that received AFG Program funding.
- Percentage of active-duty members who were equipped with NFPA and OSHA compliant equipment for each department that receives AFG Program funding.
- Number of fire vehicles successfully replaced per industry standards at each department funded to replace fire vehicles.
- Percentage of new active-duty members achieving Firefighter Training Levels I and II within one year of coming into service at each department funded for training.
- Percentage of the facility modifications required to comply with state, local, NFPA, or OSHA standards on housing and readiness posture that were successfully made for each department funded for facility modifications.
- Percentage of active-duty members meeting physical/mental readiness requirements through health programs at each department funded for wellness and fitness.

F. General Funding Requirements

Costs charged to federal awards (including federal and non-federal cost share funds) must comply with applicable statutes, rules and regulations, policies, this NOFO, and the terms and conditions of the federal award. This includes, among other requirements, that costs must be incurred, and products and services must be delivered within the budget period. 2 C.F.R. § 200.403(h).

Population of the jurisdiction served by the recipient	Maximum award in FY 2025	Statutory waiver available subject to extraordinary need?
100,000 or fewer	No more than \$1 million	None available
100,001 – 500,000 people	No more than \$2 million	None available

500,001 – 1,000,000 people	No more than \$2.91 million	None available
1,000,001 – 2,500,000 people	No more than \$2.91 million	Yes, but no more than \$6 million
More than 2,500,000 people	No more than \$2.91million	Yes, but no more than \$9 million

Regional applicants will be subject to the funding limitations based on the total population served by the host of the application and the participating partners. For example, if the host and partners serve a population of 100,000 or fewer and are the recipients of a Regional award for \$1 million, then the host has met their cap and is no longer eligible for additional funds under the AFG Program.

Allocations and Restrictions of Available Grant Funds by Organization Type

- Fire Departments: Not less than 25% of available grant funds shall be awarded to career, combination, or volunteer department types (total of 75%).
- Nonaffiliated EMS Organizations: Not more than 2% of available grant funds shall be collectively awarded to all nonaffiliated EMS organization recipients.
- Emergency Medical Services Providers: Not less than 3.5% of available grant funds shall fund emergency medical services provided by fire departments and nonaffiliated EMS organizations.
- State Fire Training Academy: Not more than 3% of available grant funds shall be collectively awarded to all SFTA recipients. Further, not more than \$500,000 of available federal grant funds may be awarded per SFTA applicant.
- Vehicles: Not more than 25% of available grant funds may be used by recipients for the purchase of vehicles. Of that amount, based on stakeholder recommendations, FEMA intends to allocate 10% of the total vehicle funds for ambulances.
- Micro Grants: The selection of the voluntary Micro Grant option (cumulative federal funding of \$75,000) for eligible High Priority Operations and Safety activities does not impact an applicant’s request or participation under the Vehicle Acquisition or Regional projects. Applicants who select Micro Grants under Operations and Safety as a funding opportunity choice may still apply for a Vehicle Acquisition or Regional project. Of the 25% allocated to each of the career, combination, and volunteer departments, FEMA will aim to fund no less than 25% of the allocation for Micro Grants.

Recipients may not use federal funds or any cost share funds for the following activities:

- Matching or cost sharing requirements for other federal grants and cooperative agreements (see [2 C.F.R. § 200.306](#)).
- Lobbying or other prohibited activities under 18 U.S.C. § 1913 or [2 C.F.R. § 200.450](#).
- Prosecuting claims against the federal government or any other government entity (see [2 C.F.R. § 200.435](#)).

G. Indirect Costs (Facilities and Administrative Costs)

Indirect costs are NOT allowed.

H. Management and Administration (M&A) Costs
M&A costs are allowed.

M&A costs are allowed by Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4. M&A activities are those directly related to the management and administration of the AFG award funds, such as financial management and monitoring.

M&A expenses should be based only on actual expenses or known contractual costs. Requests that are simple percentages of the award, without supporting justification or adequate documentation, will not be considered for an award.

M&A are not overhead/operational costs but are necessary direct costs incurred in support of the federal award or because of it, such as travel, meeting-related expenses, and salaries of full/part-time staff in direct support of the program. As such, M&A costs can be itemized in financial reports.

I. Pre-Award Costs

The following pre-award costs are allowable:

1. Fees for Grant Writers (capped at \$1,500 of federal funds per application)

The recipient must request approval from FEMA to incur such pre-award costs. Requests must be sent via email to FireGrants@fema.dhs.gov and include the application number and justification narrative. Please note, the recipient must seek approval at the time of acquisition and before the award is announced.

FEMA must provide written confirmation that the costs have been reviewed and determined the costs are justified, unavoidable, and consistent with the grant's scope of work.

Pre-award costs must comply with 2 C.F.R. § 200.458, ensuring they are necessary for the efficient and timely performance of the grant.

J. Beneficiary Eligibility

There are no program requirements to be an eligible beneficiary. This NOFO and any subsequent federal awards create no rights or causes of action for any beneficiary.

K. Participant Eligibility

There are no program requirements to be an eligible participant. This NOFO and any subsequent federal awards create no rights or causes of action for any participant.

L. Authorizing Authority

Section 33 of The Federal Fire Prevention and Control Act of 1974, Pub. L. No. 93-498, as amended (15 U.S.C § 2229).

M. Appropriation Authority

Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4 § 1101.

N. Budget Period

There will be only a single budget period with the same start and end dates as the period of performance.

O. Prohibition on Covered Equipment or Services

Recipients, sub-recipients, and their contractors or subcontractors must comply with the prohibitions set forth in Section 889 of the [John S. McCain National Defense Authorization Act for Fiscal Year 2019](#), which restrict the purchase of covered telecommunications and surveillance equipment and services. Please see 2 C.F.R. §§ 200.216, 200.327, 200.471, and Appendix II to 2 C.F.R. Part 200, and [FEMA Policy #405-143-1 - Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services](#) for more information.

4. Application Contents and Format

A. Pre-Application, Letter of Intent, and Whitepapers

Pre-applications, letters of intent, and whitepapers are not required nor encouraged to be eligible to apply.

B. Application Content and Format

Applications are processed through the FEMA GO system. To access the system, go to <https://go.fema.gov/>.

Applications must include information regarding department and program-specific priorities, details demonstrating department eligibility, and four narratives: Financial Need, Project Description, Cost/Benefit, and Statement of Effect. Each narrative section has a limit of 4,000 characters, including spaces.

C. Application Components

All applicable forms are in the FEMA GO system and filled out as part of the application submission process. The forms below do not require separate upload. The following forms will be filled out during the application process in FEMA GO:

- SF-424, Application for Federal Assistance
- Grants.gov Lobbying Form, Certification Regarding Lobbying
- SF-424A, Budget Information (Non-Construction)
- SF-424B, Standard Assurances (Non-Construction)
- SF-LLL, Disclosure of Lobbying Activities

D. Program-Specific Required Documents and Information

For program specific updates and information please see Appendices A, B, and C.

E. Post-Application Requirements for Successful Applicants

Applicants likely to be funded may receive a request for additional information by email prior to award. Applicants must respond to the request to move forward with the grant review process.

5. Submission Requirements and Deadlines

A. Address to Request Application Package

Applications are processed through the FEMA GO system. To access the system, go to <https://go.fema.gov/>.

Steps Required to Apply for an Award Under This Program and Submit an Application:

To apply for an award under this program, all applicants must:

- a. Apply for, update, or verify their Unique Entity Identifier (UEI) number and Employer Identification Number (EIN) from the Internal Revenue Service;
- b. In the application, provide an UEI number;
- c. Have an account with login.gov;
- d. Register for, update, or verify their System for Award Management (SAM) account and ensure the account is active before submitting the application;
- e. Register in FEMA GO, add the organization to the system, and establish the Authorized Organizational Representative (AOR). The organization's electronic business point of contact (eBiz POC) from the SAM registration may need to be involved in this step. For step-by-step instructions, see <https://www.fema.gov/media-library/assets/documents/181607>;
- f. Submit the complete application in FEMA GO; and
- g. Continue to maintain an active SAM registration with current information at all times during which it has an active federal award or an application or plan under consideration by a federal awarding agency. As part of this, applicants must also provide information on an applicant's immediate and highest-level owner and subsidiaries, as well as on all predecessors that have been awarded federal contracts or federal financial assistance within the last three years, if applicable.

Per [2 C.F.R. § 25.110\(a\)\(2\)\(iv\)](#), if an applicant is experiencing exigent circumstances that prevents it from obtaining an UEI number and completing SAM registration prior to receiving a federal award, the applicant must notify FEMA as soon as possible. Contact fema-grants-news@fema.dhs.gov and provide the details of the exigent circumstances.

How to Register to Apply:

General Instructions:

Registering and applying for an award under this program is a multi-step process and requires time to complete. Below are instructions for registering to apply for FEMA funds. Read the instructions carefully and prepare the requested information before beginning the registration process. Gathering the required information before starting the process will alleviate last-minute searches for required information.

The registration process can take up to four weeks to complete. To ensure an application meets the deadline, applicants are advised to start the required steps well in advance of their submission.

Organizations must have a UEI number, EIN, and an active SAM registration.

Obtain a UEI Number:

All entities applying for funding, including renewal funding, must have a UEI number. Applicants must enter the UEI number in the applicable data entry field on the SF-424 form. For more detailed instructions for obtaining a UEI number, refer to [SAM.gov](https://sam.gov).

Obtain Employer Identification Number:

In addition to having a UEI number, all entities applying for funding must provide an EIN. The EIN can be obtained from the IRS by visiting <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>.

Create a login.gov account:

Applicants must have a login.gov account in order to register with SAM or update their SAM registration. Applicants can create a login.gov account at: https://secure.login.gov/sign_up/enter_email?request_id=34f19fa8-14a2-438c-8323-a62b99571fd.

Applicants only have to create a login.gov account once. For existing SAM users, use the same email address for both login.gov and SAM.gov so that the two accounts can be linked.

For more information on the login.gov requirements for SAM registration, refer to <https://www.sam.gov/SAM/pages/public/loginFAQ.jsf>.

Register with SAM:

In addition to having a UEI number, all organizations must register with SAM. Failure to register with SAM will prevent your organization from applying through FEMA GO. SAM registration must be renewed annually and must remain active throughout the entire grant life cycle.

For more detailed instructions for registering with SAM, refer to: [Register with SAM](#)

Note: per [2 C.F.R. § 25.200](#), applicants must also provide the applicant's immediate and highest-level owner, subsidiaries, and predecessors that have been awarded federal contracts or federal financial assistance within the past three years, if applicable.

Register in FEMA GO, Add the Organization to the System, and Establish the AOR:

Applicants must register in FEMA GO and add their organization to the system. The organization's electronic business point of contact (eBiz POC) from the SAM registration may need to be involved in this step. For step-by-step instructions, see: [FEMA GO Startup Guide](#)

Note: FEMA GO will support only the most recent major release of the following browsers:

- Google Chrome;
- Mozilla Firefox;
- Apple Safari; and
- Microsoft Edge.

Applicants using tablet type devices or other browsers may encounter issues with using FEMA GO.

Submitting the Final Application:

Applicants will be prompted to submit the standard application information, and any program-specific information required. Standard Forms (SF) may be accessed in the Forms tab under the: [SF-424 Family | Grants.gov](#).

Applicants should review these forms before applying to ensure they are providing all required information.

After submitting the final application, FEMA GO will provide either an error message, or an email to the submitting AOR confirming the transmission was successfully received.

B. Application Deadline

06/22/2026 05:00 PM Eastern Time

C. Pre-Application Requirements Deadline

Not applicable

D. Post-Application Requirements Deadline

Not applicable

E. Effects of Missing the Deadline

All applications must be completed in FEMA GO by the application deadline. FEMA GO automatically records proof of submission and generates an electronic date/time stamp when FEMA GO successfully receives an application. The submitting AOR will receive via email the official date/time stamp and a FEMA GO tracking number to serve as proof of timely submission prior to the application deadline.

Applicants experiencing system-related issues have until 3:00 PM ET on the date applications are due to notify FEMA. No new system-related issues will be addressed after this deadline. Applications not received by the application submission deadline will not be accepted.

6. Intergovernmental Review

A. Requirement Description and State Single Point of Contact

An intergovernmental review may be required. Applicants must contact their state's [Single Point of Contact \(SPOC\)](#) to comply with the state's process under Executive Order 12372.

7. Application Review Information

A. Threshold Criteria

Automatic disqualification of the application will occur if any of the conditions and instructions are not followed in Appendix B of this Notice of Funding Opportunity.

Examples of ineligible applications and/or organizations include:

- Nonaffiliated EMS organization requests for any activity that is specific or unique to structural/proximity/wildfire firefighting gear.
- Fire departments that are a federal government entity, or contracted by the federal government, and are solely responsible under a formally recognized agreement for suppression of fires on federal installations or land.
- Fire departments or nonaffiliated EMS organizations that are not independent entities but are part of, controlled by, or under the day-to-day operational command and control of a larger department, agency or AHJ.
- However, if a fire department is considered to be the same legal entity as a municipality or other governmental organization, and otherwise meets the eligibility criteria, that municipality or other governmental organization may apply on behalf of that fire department as long as the application clearly states that the fire department is considered part of the same legal entity.
- Fire-based EMS organization applying as a nonaffiliated EMS organization.
- Auxiliaries, hospitals, or fire service associations or interest organizations that are not the AHJ over the applicant.
- Dive teams, search and rescue squads, or similar organizations that do not provide medical transport.
- Fire departments, regional, or nonaffiliated EMS organizations that are for profit.
- State or local agencies, or subsets of any governmental entity, or any authority that do not meet the requirements as defined by 15 U.S.C. §2229 (a), (c).
- Submitting multiple applications for the same equipment or activity (e.g., self-contained breathing apparatus [SCBA] under both Regional and Operations and Safety activities, or two applications for the same vehicle) may result in disqualification of both applications. This rule does not apply if an applicant is applying on behalf of multiple agencies (e.g., fire departments within the same county or city). In such cases, the applicant can request similar equipment, as long as the application clearly specifies the equipment and quantities for each agency. Multiple applications across regional and direct categories are allowed in this scenario.

B. Application Criteria

FEMA sets funding priorities and evaluation criteria for AFG Program applications based on recommendations from the Criteria Development Panel (CDP). Each year, FEMA brings together a panel of fire service professionals to establish these priorities and criteria. The panel provides input on funding priorities and helps develop the criteria used to award grants.

The **nine major fire service organizations** represented on the panel are:

- International Association of Fire Chiefs

- International Association of Fire Fighters
- National Volunteer Fire Council
- National Fire Protection Association
- National Association of State Fire Marshals
- International Association of Arson Investigators
- International Society of Fire Service Instructors
- North American Fire Training Directors
- Congressional Fire Service Institute

CDP and Application Evaluation

CDP advises FEMA on creating or updating funding priorities and developing criteria for awarding grants. This Notice of Funding Opportunity (NOFO) reflects the CDP’s recommendations regarding priorities, direction, and award criteria.

FEMA ranks all complete applications based on how well they align with the program priorities for the specific activity. Responses to the activity-specific questions in the application are used to determine each application’s ranking relative to these priorities.

AFG Program applications go through a multi-phase review process:

- 1) Electronic Pre-Scoring
- 2) Peer Review
- 3) FEMA Internal Review

1. Electronic Pre-Scoring

The application undergoes an electronic pre-scoring process based on established program priorities listed in Appendix B and answers to activity-specific questions within the online application. Application Narratives are not reviewed during the pre- score process. “Request Details” and “Budget” information should comply with program guidance and statutory funding limitations. The pre-score is half of the total application score.

2. Peer Review

Applications with the highest rankings from the pre-scoring process will undergo a Peer Review Panel process. A panel of peer reviewers is composed of fire service personnel recommended by national fire organizations. Peer reviewers will assess each application’s merits based on the narrative statement on the requested activity. The evaluation elements listed in the “Narrative Evaluation Criteria” below will be used to calculate the narrative’s score for each activity requested. Peer reviewers will independently score each requested activity within the application, discuss the merits and/or shortcomings of the application with his or her peers, and document the findings. A consensus is not required. The panel score is half of the total application score. Peer reviewers will evaluate and select a score of Strongly Agree, Agree, Neither Agree nor Disagree, Disagree, or Strongly Disagree for each narrative section based on the following narrative elements within each activity.

3. FEMA Internal Review

Applications within the fundable range undergo a Technical Review by subject-matter experts and a FEMA Program Office review. The FEMA Program Office evaluates costs, quantities, feasibility, eligibility, and recipient responsibility before recommending awards. During TEP, Appendix B is used to address eligibility corrections, though this phase is not scored. Partial funding may be recommended based on assessment findings.

C. Financial Integrity Criteria

Before making an award, FEMA is required to review OMB-designated databases for applicants' eligibility and financial integrity information. This is required by [the Payment Integrity Information Act of 2019 \(Pub. L. No. 116-117, § 2 \(2020\)\)](#), [41 U.S.C. § 2313](#), and [the “Do Not Pay Initiative” \(31 U.S.C. 3354\)](#). For more details, please see [2 C.F.R. § 200.206](#).

Thus, the Financial Integrity Criteria may include the following risk-based considerations of the applicant:

1. Financial stability.
2. Quality of management systems and ability to meet management standards.
3. History of performance in managing federal award.
4. Reports and findings from audits.
5. Ability to effectively implement statutory, regulatory, or other requirements.

D. Supplemental Financial Integrity Criteria and Review

Before making an award expected to exceed the simplified acquisition threshold, defined at 41 U.S.C. § 134, over the period of performance:

1. FEMA is required by [41 U.S.C. § 2313](#) to review or consider certain information found in SAM.gov. For details, please see [2 C.F.R. § 200.206\(a\)\(2\)](#).
2. An applicant may review and comment on any information in the responsibility/qualification records available in SAM.gov.
3. Before making decisions in the risk review required by [2 C.F.R. § 200.206](#), FEMA will consider any comments by the applicant.

E. Reviewers and Reviewer Selection

All applications will be evaluated through the Peer Review Panel process. A panel of peer reviewers is comprised of fire service representatives recommended by the CDP.

F. Merit Review Process

Applications with the highest rankings from the pre-scoring process will undergo a Peer Review Panel process.

Narrative Evaluation Criteria

Narrative Statements are a key part of the application process and must provide clear, detailed, and specific information about the proposed activities for which funding is requested. Applicants

must explain how the proposed activities align with the Operations and Safety Activity or the Vehicle Acquisition Activity.

FEMA reviews applications for duplication, including narratives and statistical data. All elements of the Narrative Statements must be original, and all statistical data must be accurate. Applications with narratives that include substantial copying of sentences or paragraphs or inaccurate data that could mislead reviewers may be disqualified. Falsification, fabrication, or plagiarism of other grant proposals will result in disqualification.

Peer review panelists will evaluate and score each project based on the narrative elements defined below. Each narrative section is limited to 4,000 characters, including spaces and punctuation

Financial Need

This section accounts for 25% of an application’s peer review score. It allows 4,000 characters (including spaces and punctuation).

Applicants must explain their financial need, detailing budget constraints, failed attempts to secure other funding, and showing that the financial distress is beyond their control, in line with the AFG Program's intent.

Project Description and Budget

This section accounts for 25% of an application’s peer review score. It allows 4,000 characters (including spaces and punctuation).

The Project Description and Budget statement should explain the project objectives, their connection to the budget, and risk analysis. Applicants should describe activities, align them with project objectives, their mission, and relevant requirements, and link expenses to operations, safety, and project goals.

Cost Benefit

This section accounts for 25% of an application’s peer review score. It allows 4,000 characters (including spaces and punctuation).

Applicants should explain how they will address operational and personnel safety needs, focusing on cost effectiveness and asset sharing. The statement should detail how grant funding will maximize benefits, including reasonable costs like overhead and administrative expenses. Requests should align with the applicant's mission and show how funding will benefit their organization and personnel.

Statement of Effect on Operations

This section accounts for 25% of an application’s peer review score. It allows 4,000 characters (including spaces and punctuation).

The Statement of Effect on Operations should explain how the funding will improve the organization's effectiveness, daily operations, and risk reduction. Applicants should detail how often and in what capacity the requested items will be used, their benefits to the community, and how they enhance the ability to save lives and property. Jurisdictions emphasizing fire risk reduction through code enforcement and mitigation strategies, including FEMA-approved plans, may receive higher consideration.

G. Final Selection

Technical Evaluation Process (TEP)

The highest scoring project(s) for both activities will be considered within the fundable range. Projects that are in the fundable range will undergo a Technical Review by the FEMA Program Office before being recommended for award. The FEMA Program Office will assess the request with respect to costs, quantities, feasibility, eligibility, and recipient responsibility prior to recommending any application for award. Additionally, FEMA will review whether the project duplicates other federally funded research or prevention activities. Once the TEP is complete, a final ranking of projects will be created. FEMA will award grants based on this final ranking and the ability to meet statutorily required funding limitations outlined in [Appendix B - Programmatic Information and Priorities](#) of this NOFO.

FEMA may not make a federal award until the applicant has complied with all applicable SAM requirements. Therefore, an applicant's SAM registration must be active not only at the time of application, but also during the application review period and when FEMA is ready to make a federal award. Further, as noted above, an applicant's or recipient's SAM registration must remain active for the duration of an active federal award. If an applicant's SAM registration is expired at the time of application, expires during application review, or expires any other time before award, FEMA may determine that the applicant is not qualified to receive a federal award and use that determination as a basis for making a federal award to another applicant. Requests may be recommended for partial funding based on findings made during this assessment.

In awarding grants, the FEMA Administrator is required to consider:

- The findings and recommendations of the Technical Evaluation Panel (TEP);
- The degree to which an award will reduce deaths, injuries and property damage by reducing the risks associated with fire related and other hazards;
- The extent of an applicant's need for an AFG Program grant and the need to protect the United States as a whole; and
- The number of calls requesting or requiring a firefighting or emergency medical response received by an applicant.

8. Award Notices

A. Notice of Award

The Authorized Organization Representative (AOR) must carefully review the federal award package before accepting the award. The package includes instructions for administering the award as well as the terms and conditions.

By submitting an application, applicants agree to comply with the requirements outlined in this NOFO and adhere to the terms and conditions of the federal award if selected.

FEMA will provide the federal award package electronically via FEMA GO. The package includes an Award Letter, Summary Award Memo, Agreement Articles, and Obligor Document. A notification email with the award package will be sent to the submitting AOR through the grant application system.

Recipients must accept their awards no later than 30 days from the award date. Recipients shall notify FEMA of their intent to accept the award and proceed with work via the FEMA GO system.

Funds will remain on hold until the recipient accepts the award in FEMA GO and satisfies all other award conditions, or until the award is rescinded. Failure to accept the grant award within the specified timeframe may result in a loss of funds.

During the review process, FEMA may have modified the application request(s). Any modifications will be detailed in the award package provided with the offer of an award. If the awarded activities, scope of work, or funding amounts differ from the original application, the recipient is only responsible for completing the activities funded by FEMA. The recipient is not obligated to start, modify, or complete any activities that were requested but not funded. The award package will outline any changes in the approved scope of work section.

B. Pass-Through Requirements

None

C. Note Regarding Pre-Award Costs

Even if pre-award costs are allowed, beginning performance is at the applicant's risk.

D. Obligation of Funds

The grant funds are obligated in accordance with applicable laws, and no later than upon award.

E. Notification to Unsuccessful Applicants

FEMA will provide all applicants who do not receive a FY 2025 AFG Program award with a turndown notification after September 30, 2026.

9. Post-Award Requirements and Administration

A. Administrative and National Policy Requirements

Presidential Executive Orders

Recipients must comply with the requirements of Presidential Executive Orders related to grants (also known as federal assistance and financial assistance), the full text of which are incorporated by reference. Pursuant to the preliminary injunction order issued on November 21, 2025, in *County of Santa Clara et al. v. Noem, et al.*, No. 25-cv-08330-WHO (N.D. Cal.), this requirement does not apply to awards or subawards issued to any of the plaintiffs subject to the preliminary injunction order while the order remains in effect. If the preliminary injunction is stayed, vacated, or extinguished, this requirement will immediately become effective. Also,

pursuant to the preliminary injunction order issued on November 21, 2025, in *City of Chicago et al. v. Noem, et al.*, No. 25-CV-12765 (N.D. Ill.), this requirement does not apply to awards or subawards issued to any of the plaintiffs subject to the preliminary injunction order while the order remains in effect. If the preliminary injunction is stayed, vacated, or extinguished, this requirement will immediately become effective.

In accordance with [Executive Order 14305, Restoring American Airspace Sovereignty \(June 6, 2025\)](#), and to the extent allowed by law, eligible state, local, tribal, and territorial grant recipients under this NOFO are permitted to purchase unmanned aircraft systems, otherwise known as drones, or equipment or services for the detection, tracking, or identification of drones and drone signals, consistent with the legal authorities of state, local, tribal, and territorial agencies. Recipients must comply with all applicable federal, state, and local laws and regulations, and adhere to any statutory requirements on the use of federal funds for such unmanned aircraft systems, equipment, or services.

B. DHS Standard Terms and Conditions

A recipient under this funding opportunity must comply with the DHS Standard Terms and Conditions in effect as of the date of the federal award, unless a term and condition specifically indicates otherwise. The DHS Standard Terms and Conditions are available online: [DHS Standard Terms and Conditions | Homeland Security](#). For continuation awards, the terms and conditions for the initial federal award will apply unless otherwise specified in the terms and conditions of the continuation award. The specific version of the DHS Standard Terms and Conditions applicable to the federal award will be in the federal award package.

A recipient under this funding opportunity must comply with the FY 2026 Department of Homeland Security Standard Terms and Conditions, with the following exceptions. The term titled “Communication and Cooperation with the Department of Homeland Security and Immigration Officials” and paragraph (2)(a)(ii) of the term titled “Federal Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act” do not apply to any federal award under this funding opportunity.

Pursuant to the preliminary injunction order issued on November 21, 2025, in *County of Santa Clara et al. v. Noem, et al.*, No. 25-cv-08330-WHO (N.D. Cal.), the following terms and conditions do not apply to awards or subawards issued to any of the plaintiffs subject to the preliminary injunction order while the order remains in effect: (1) The DHS Standard Term and Condition titled " Federal Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act "; and (2) the DHS Standard Term and Condition titled "All Executive Orders Related to Grants". If the preliminary injunction is stayed, vacated, or extinguished, both terms will immediately become effective. As stated above, Paragraph (2)(a)(ii) of the DHS Standard Term and Condition titled “Federal Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act” will not apply even if the preliminary injunction is stayed, vacated, or extinguished.

Pursuant to the preliminary injunction order issued on November 21, 2025, in *City of Chicago et al. v. Noem, et al.*, No. 25-CV-12765 (N.D. Ill.), the following terms and conditions do not apply to awards or subawards issued to any of the plaintiffs subject to the preliminary injunction order while the order remains in effect: (1) the DHS Standard Term and Condition titled " Federal

Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act”; and (2) the DHS Standard Term and Condition titled " All Executive Orders Related to Grants". If the preliminary injunction is stayed, vacated, or extinguished, both terms will immediately become effective. As stated above, paragraph (2)(a)(ii) of the DHS Standard Term and Condition titled “Federal Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act” will not apply even if the preliminary injunction is stayed, vacated, or extinguished.

Pursuant to the preliminary injunction order issued on October 31, 2025, in *City of Seattle v. Trump, et al.*, No. 2:25-cv-01435-BJR (W.D. Wa.), the following terms and conditions do not apply to awards or subawards issued to any of the plaintiffs subject to the preliminary injunction order while the order remains in effect: the DHS Standard Term and Condition titled " Federal Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act ". If the preliminary injunction is stayed, vacated, or extinguished, the term will immediately become effective. As stated above, Paragraph (2)(a)(ii) of the DHS Standard Term and Condition titled “Federal Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act” will not apply even if the preliminary injunction is stayed, vacated, or extinguished.

C. Financial Reporting Requirements

Recipients must report obligations and expenditures through a federal financial report. The Federal Financial Report (FFR) form, also known as Standard Form 425 (SF-425), is available online at: [SF-425 OMB #4040-0014](https://www.fema.gov/sites/default/files/documents/FEMA_GO_SF-425_and_PPR_User_Guide_508.pdf). A tutorial is available here under https://www.fema.gov/sites/default/files/documents/FEMA_GO_SF-425_and_PPR_User_Guide_508.pdf

Recipients must submit the FFR semi-annually throughout the Period of Performance (POP) as detailed below:

- A. No later than July 30 (for the period Jan. 1 – June 30)
- B. No later than January 30 (for the period July 1 – Dec. 31)
- C. Within 120 days after the end of the Period of Performance

The final FFR is due within 120 days after the end of the POP.

FEMA may withhold future federal awards and cash payments if the recipient does not submit timely financial reports, or the financial reports submitted demonstrate lack of progress or provide insufficient detail.

D. Programmatic Performance Reporting Requirements

- 1. A Performance Report must be submitted semi-annually throughout the POP. A tutorial is available here: https://www.fema.gov/sites/default/files/documents/FEMA_GO_SF-425_and_PPR_User_Guide_508.pdf
- 2. A Performance Report must include:
 - a. A brief narrative of overall project(s) status indicating progress toward project objectives;

- b. A summary of project expenditures;
 - c. A summary of any products from research activities;
 - d. A description of any potential issues that may affect project completion; and
 - e. Other information specific to the Activities awarded.
3. The Performance Report must be submitted through FEMA GO.
 4. Performance Report Due Dates
 - a. No later than July 30 (for the period Jan. 1 – June 30)
 5. No later than January 30 (for the period July 1 – Dec. 31)]

E. Closeout Reporting Requirements

Within 120 days after the end of the period of performance, or after an amendment has been issued to close out a federal award, recipients must submit the following:

- The final request for payment, if applicable.
- The final FFR.
- The final progress report detailing all accomplishments.
- A qualitative narrative summary of the impact of those accomplishments throughout the period of performance.
- Other documents required by this NOFO, terms and conditions of the federal award, or other DHS Component guidance.

After FEMA approves these reports, it will issue a closeout notice. The notice will indicate the period of performance as closed, list any remaining funds to be de-obligated, and address the record maintenance requirement. Unless a longer period applies, such as due to an audit or litigation, for equipment or real property used beyond the period of performance, or due to other circumstances outlined in [2 C.F.R. § 200.334](#), this maintenance requirement is three years from the date of the final FFR.

Also, pass-through entities are responsible for closing out those subawards as described in [2 C.F.R. § 200.344](#); subrecipients are still required to submit closeout materials within 90 calendar days of the subaward period of performance end date. When a subrecipient completes all closeout requirements, pass-through entities must promptly complete all closeout actions in time for the recipient to submit all necessary documentation and information to FEMA during the closeout of their prime award. The recipient is responsible for returning any balances of unobligated or unliquidated funds that have been drawn down that are not authorized to be retained per [2 C.F.R. § 200.344\(e\)](#).

A closeout tutorial is available here

https://www.fema.gov/sites/default/files/documents/fema_afg-closout-tutorial.pdf

Administrative Closeout

Administrative closeout is a mechanism for FEMA to unilaterally execute closeout of an award if no activity is taken during the period of performance (submitting of reports, financial drawdowns). FEMA will use available award information in lieu of final recipient reports, per 2

C.F.R. § 200.344(h)-(i). It is an activity of last resort, and if FEMA administratively closes an award, this may negatively impact a recipient’s ability to obtain future funding.

Additional Reporting Requirements

Anytime there is a change in personnel for any of the awardees and/or subrecipients, their information needs to be submitted for approval (all the previous personal information identified).

F. Disclosing Information per 2 C.F.R. § 180.335

Before entering into a federal award, the applicant must notify FEMA if it knows that the applicant or any of the principals (as defined at [2 C.F.R. § 180.995](#)) for the federal award:

1. Are presently excluded or disqualified;
2. Have been convicted within the preceding three years of any of the offenses listed in § 180.800(a) or had a civil judgment rendered against you for one of those offenses within that time period;
3. Are presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with the commission of any of the offenses listed in § 180.800(a); or
4. Have had one or more public transactions (Federal, State, or local) terminated within the preceding three years for cause or default.

This requirement is fully described in [2 C.F.R. §180.335](#).

Additionally, [2 C.F.R. § 180.350](#) requires recipients to provide immediate notice to FEMA at any time after entering a federal award if:

1. The recipient learns that either it failed to earlier disclose information as required by 2 C.F.R. § 180.335;
2. Due to changed circumstances, the applicant or any of the principals for the federal award now meet the criteria at 2 C.F.R. § 180.335 listed above.

G. Reporting of Matters Related to Recipient Integrity and Performance

[Appendix XII to 2 C.F.R. Part 200](#) states the terms and conditions for recipient integrity and performance matters used for this funding opportunity.

If the total value of all active federal grants, cooperative agreements, and procurement contracts for a recipient exceeds \$10,000,000 at any time during the period of performance:

1. The recipient must maintain the currency of information reported in SAM.gov about civil, criminal, or administrative proceedings described in paragraph 2 of Appendix XII;
2. The required reporting frequency is described in paragraph 4 of Appendix XII.

H. Single Audit Report

Any non-Federal entity that must be audited (as defined by [2 C.F.R. § 200.1](#)) during its fiscal year must undergo an audit. This may be either a single audit complying with [2 C.F.R. § 200.514](#) or a program-specific audit complying with [2 C.F.R. §§ 200.501](#) and [2 C.F.R. §§ 200.507](#).

Audits must follow [2 C.F.R. Part 200, Subpart F](#), 2 C.F.R. § 200.501, and the U.S. Government Accountability Office (GAO) [Generally Accepted Government Auditing Standards](#).

I. Monitoring and Oversight

Per [2 C.F.R. § 200.337](#), DHS and its authorized representatives have the right of access to any records of the recipient or subrecipient pertinent to a Federal award to perform audits, site visits, and any other official use. The right also includes timely and reasonable access to the recipient's or subrecipient's personnel for the purpose of interview and discussion related to such documents or the Federal award in general.

Pursuant to this right and per [2 C.F.R. § 200.329](#), DHS may conduct desk reviews and make site visits to review and evaluate project accomplishments and management control systems as well as provide any required technical assistance. Recipients and subrecipients must respond in a timely and accurate manner to DHS requests for information relating to a federal award.

J. Program Evaluation

Title I of the Foundations for Evidence-Based Policymaking Act of 2018, Pub. L. No. 115-435 (2019) (Evidence Act), [PUBL435.PS](#) urges federal agencies to use program evaluation as a critical tool to learn, improve delivery, and elevate program service and delivery across the program lifecycle. Evaluation means “an assessment using systematic data collection and analysis of one or more programs, policies, and organizations intended to assess their effectiveness and efficiency.” Evidence Act, § 101 (codified at 5 U.S.C. § 311). OMB A-11, Section 290 (Evaluation and Evidence-Building Activities) further outlines the standards and practices for evaluation activities. Federal agencies are required to specify any requirements for recipient participation in program evaluation activities (2 C.F.R. § 200.301). Program evaluation activities incorporated from the outset in the NOFO and program design and implementation allow recipients and agencies to meaningfully document and measure progress and achievement towards program goals and objectives, and identify program outcomes and lessons learned, as part of demonstrating recipient performance (2 C.F.R. § 200.301).

As such, recipients and subrecipients are required to participate in a Program Office (PO) or a DHS Component-led evaluation, if selected. This may be carried out by a third-party on behalf of the PO or the DHS Component. Such an evaluation may involve information collections including but not limited to, records of the recipients; surveys, interviews, or discussions with individuals who benefit from the federal award, program operating personnel, and award recipients; and site visits or other observation of recipient activities, as specified in a DHS Component or PO-approved evaluation plan. More details about evaluation requirements may be provided in the federal award, if available at that time, or following the award as evaluation requirements are finalized. Evaluation costs incurred during the period of performance are allowable costs (either as direct or indirect) in accordance with [2 C.F.R. § 200.413](#).

Recipients and subrecipients are also encouraged, but not required, to participate in any additional evaluations after the period of performance ends, although any costs incurred to participate in such evaluations are not allowable and may not be charged to the federal award.

K. Additional Performance Reporting Requirements

Not applicable

L. Termination of Federal Award

The [FY 2026 DHS Standard Terms and Conditions](#) sets forth a term and condition entitled “Termination of a Federal Award”. The termination provision condition listed below applies to the grant award and the “Termination of a Federal Award” term and condition in the FY 2026 DHS Standard Terms and Conditions does not.

Termination of the Federal Award by FEMA

FEMA may terminate the federal award in whole or in part for one of the following reasons:

- a. If the recipient or subrecipient fails to comply with the terms and conditions of the federal award.
- b. With the consent of the recipient, in which case FEMA and the recipient must agree upon the termination conditions. These conditions include the effective date and, in the case of partial termination, the portion to be terminated.
- c. If the federal award no longer effectuates the program goals or agency priorities. Under this provision, FEMA may terminate the award for these purposes if any of the following reasons apply:
 - i. If DHS/FEMA, in its sole discretion, determines that a specific award objective is ineffective at achieving program goals as described in this NOFO;
 - ii. If DHS/FEMA, in its sole discretion, determines that an objective of the award as described in this NOFO will be ineffective at achieving program goals or agency priorities;
 - iii. If DHS/FEMA, in its sole discretion, determines that the design of the grant program is flawed relative to program goals or agency priorities;
 - iv. If DHS/FEMA, in its sole discretion, determines that the grant program is not aligned to either the DHS Strategic Plan, the FEMA Strategic Plan, or successor policies or documents;
 - v. If DHS/FEMA, in its sole discretion, changes or re-evaluates the goals or priorities of the grant program and determines that the award will be ineffective at achieving the updated program goals or agency priorities; or
 - vi. For other reasons based on program goals or agency priorities described in the termination notice provided to the recipient pursuant to 2 C.F.R. § 200.341.
 - vii. If the awardee falls out of compliance with the Agency’s statutory or regulatory authority, award terms and conditions, or other applicable laws.
- d. For convenience, including, but not limited to, when the award no longer advances agency priorities or the national interest.

1. Termination of a Subaward by the Pass-Through Entity

The pass-through entity may terminate a subaward in whole or in part for one of the following reasons identified in 2 C.F.R. § 200.340:

- a. If the subrecipient fails to comply with the terms and conditions of the federal award.
- b. With the consent of the subrecipient, in which case the pass-through entity and the subrecipient must agree upon the termination conditions. These conditions include the effective date and, in the case of partial termination, the portion to be terminated.
- c. If the pass-through entity's award has been terminated the pass-through recipient will terminate its subawards.

2. Termination by the Recipient or Subrecipient

The recipient or subrecipient may terminate the federal award in whole or in part for the following reason identified in 2 C.F.R. § 200.340: Upon sending FEMA or pass-through entity a written notification of the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if FEMA or pass-through entity determines that the remaining portion of the federal award will not accomplish the purposes for which the federal award was made, FEMA or pass-through entity may terminate the federal award in its entirety.

3. Impacts of Termination

- a. When FEMA terminates the federal award prior to the end of the period of performance due to the recipient's material failure to comply with the terms and conditions of the federal award, FEMA will report the termination in SAM.gov in the manner described at 2 C.F.R. § 200.340(c).
- b. When the federal award is terminated in part or its entirety, FEMA or pass-through entity and recipient or subrecipient remain responsible for compliance with the requirements in 2 C.F.R. §§ 200.344 and § 200.345.

4. Notification Requirements

- a. FEMA must provide written notice of the termination in a manner consistent with 2 C.F.R. § 200.341. The federal award will be terminated on the date of the notification unless stated otherwise in the notification.

5. Opportunities to Object and Appeal

- a. Where applicable, when FEMA terminates the federal award, the written notification of termination will provide the opportunity and describe the process to object and provide information challenging the action, pursuant to 2 C.F.R. § 200.342.

6. Effects of Suspension and Termination

- a. The allowability of costs to the recipient or subrecipient resulting from financial obligations incurred by the recipient or subrecipient during a suspension or after the termination of a federal award are subject to 2 C.F.R. 200.343.

M. Best Practices

While not a requirement in the DHS Standard Terms and Conditions, as a best practice: Entities receiving funds through this program should ensure that cybersecurity is integrated into the design, development, operation, and maintenance of investments that impact information technology (IT) and/ or operational technology (OT) systems. Additionally, “The recipient and subrecipient must take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information.” [2 C.F.R. § 200.303\(e\)](#).

N. Payment Information

Recipients will submit payment requests in FEMA GO for FY 2025 awards under this program.

Instructions to Grant Recipients Pursuing Payments

FEMA reviews all grant payments and obligations to ensure allowability in accordance with [2 C.F.R. § 200.305](#). These measures ensure funds are disbursed appropriately while continuing to support and prioritize communities who rely on FEMA for assistance. Once a recipient submits a payment request, FEMA will review the request. If FEMA approves a payment, recipients will be notified by FEMA GO and the payment will be delivered pursuant to the recipients SAM.gov financial information. If FEMA disapproves a payment, FEMA will inform the recipient.

Processing and Payment Timeline

FEMA must comply with regulations governing payments to grant recipients. See [2 C.F.R. § 200.305](#). For grant recipients other than States, [2 C.F.R. § 200.305\(b\)\(3\)](#) stipulates that FEMA is to make payments on a reimbursement basis within 30 days after receipt of the payment request, unless FEMA reasonably believes the request to be improper. For state recipients, [2 C.F.R. § 200.305\(a\)](#) instructs that federal grant payments are governed by Treasury-State Cash Management Improvement Act (CMIA) agreements ("Treasury-State agreement") and default procedures codified at [31 C.F.R. part 205](#) and [Treasury Financial Manual \(TFM\) 4A-2000, "Overall Disbursing Rules for All Federal Agencies."](#) See [2 C.F.R. § 200.305\(a\)](#).

Treasury-State agreements generally apply to "major federal assistance programs" that are governed by [31 C.F.R. part 205, subpart A](#) and are identified in the Treasury-State agreement. [31 C.F.R. §§ 205.2, 205.6](#). Where a federal assistance (grant) program is not governed by subpart A, payment and funds transfers from FEMA to the state are subject to [31 C.F.R. part 205, subpart B](#). Subpart B requires FEMA to "limit a funds transfer to a state to the minimum amounts needed by the state and must time the disbursement to be in accord with the actual, immediate cash requirements of the state in carrying out a federal assistance program or project. The timing and amount of funds transfers must be as close as is administratively feasible to a state's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs." [31 C.F.R. § 205.33\(a\)](#). Nearly all FEMA grants are not "major federal assistance programs." As a result, payments to states for those grants are subject to the "default" rules of [31 C.F.R. part 205, subpart B](#).

If additional information is needed, a request for information will be issued by FEMA to the recipient; recipients are strongly encouraged to respond to any additional FEMA request for information inquiries within three business days. If an adequate response is not received, the request may be denied, and the entity may need to submit a new reimbursement request; this will re-start the 30-day timeline.

Submission Process

All non-disaster grant program reimbursement requests must be reviewed and approved by FEMA prior to drawdowns.

For all non-disaster reimbursement requests (regardless of system), please ensure submittal of the following information:

1. Grant ID / Award Number
2. Total amount requested for drawdown
3. Purpose of drawdown and timeframe covered (must be within the award performance period)
4. Subrecipient Funding Details (if applicable).
5. Is funding provided directly or indirectly to a subrecipient?
 - a. If **no**, include statement “This grant funding is not being directed to a subrecipient.”
6. If **yes**, provide the following details:
 - a. The name, mission statement, and purpose of each subrecipient receiving funds, along with the amount allocated and the specific role or activity being reimbursed.
 - b. Whether the subrecipient’s work or mission involves supporting aliens, regardless of whether FEMA funds support such activities.
 - c. Whether the payment request includes an activity involving support to aliens.
 - d. Whether the subrecipient has any diversity, equity, and inclusion practices.³

³ Pursuant to the preliminary injunction order issued on November 21, 2025, in County of Santa Clara et al. v. Noem, et al., No. 25-cv-08330-WHO (N.D. Cal.), the DHS Standard Term and Condition titled "Federal Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act" does not apply to awards or subawards issued to any of the plaintiffs subject to the preliminary injunction order while the order remains in effect. If the preliminary injunction is stayed, vacated, or extinguished, the term will immediately become effective.

Pursuant to the preliminary injunction order issued on November 21, 2025, in City of Chicago et al. v. Noem, et al., No. 25-CV-12765 (N.D. Ill.), the DHS Standard Term and Condition titled "Federal Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act" does not apply to awards or subawards issued to any of the plaintiffs subject to the preliminary injunction order while the order remains in effect. If the preliminary injunction is stayed, vacated, or extinguished, the term will immediately become effective.

Pursuant to the preliminary injunction order issued on October 31, 2025, in City of Seattle v. Trump, et al., No. 2:25-cv-01435-BJR (W.D. Wa.), the DHS Standard Term and Condition titled "Anti-Discrimination" does not apply

7. Supporting documentation to demonstrate that expenses are allowable, allocable, reasonable, and necessary under [2 CFR part 200](#) and in compliance with the grant’s NOFO, award terms, and applicable federal regulations.

All non-disaster grant program reimbursement requests must be reviewed and approved by FEMA prior to drawdowns.

O. Immigration Conditions

The term titled “Communication and Cooperation with the Department of Homeland Security and Immigration Officials” and paragraph (2)(a)(ii) of the term titled “Federal Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act” in the [FY 2026 DHS Standard Terms and Conditions](#) do not apply to any federal award under this funding opportunity.

10. Other Information

A. Period of Performance Extension

Extensions to the Period of Performance (POP) for this program are allowed.

Extensions to the POP identified in the award will only be considered through formal, written requests via FEMA GO and must contain specific and compelling justifications as to why an extension is required. Recipients are advised to coordinate with the FEMA Fire Program Specialist or Program Analyst as needed when preparing an extension request. Recipients should request extensions only under *exceptional* circumstances. Approval is not guaranteed. AFG grants with a two-year POP are not expected to need an extension, except for vehicle/apparatus awards.

Extension requests will be granted only due to compelling legal, policy, or operational challenges. Extension requests will only be considered for the following reasons:

1. Contractual commitments by the recipient or subrecipient with vendors prevent completion of the project, including delivery of equipment or services, within the existing POP;

to awards or subawards issued to any of the plaintiffs subject to the preliminary injunction order while the order remains in effect. If the preliminary injunction is stayed, vacated, or extinguished, the term will immediately become effective.

As stated above, Paragraph(2)(a)(ii) of the DHS Standard Term and Condition titled "Federal Anti-Discrimination Laws Material to the Government’s Payment Decisions Under the False Claims Act" will not apply even if any of these preliminary injunctions are stayed, vacated, or extinguished.

2. The project must undergo a complex environmental review that cannot be completed within the existing POP;
3. Projects are long-term by design, and therefore acceleration would compromise core programmatic goals; or
4. Where other special or extenuating circumstances exist.

Recipients must submit all proposed extension requests to FEMA for review and approval at least 120 days prior to the end of the POP to allow sufficient processing time. The review process can take up to 30 calendar days or longer. Recipients should factor this review period into the timing of when to submit a request for an extension. Extensions are typically granted for no more than six-months.

All extension requests must address the following:

1. The grant program, fiscal year, and award number;
2. Reason for the delay –including details of the legal, policy, or operational challenges that prevent the final outlay of awarded funds by the deadline;
3. Current status of the activity or activities;
4. Approved POP termination date and new project completion date;
5. Amount of funds drawn down to date;
6. Remaining available funds, both federal and, if applicable, non-federal;
7. Budget outlining how remaining federal and, if applicable, non-federal funds will be expended;
8. Plan for completion, including milestones and timeframes for achieving each milestone and the position or person responsible for implementing the plan for completion; and
9. Certification that the activity or activities will be completed within the extended POP without any modification to the original statement of work, as described in the original statement of work and as approved by FEMA.

B. Other Information

a. Environmental Planning and Historic Preservation (EHP) Compliance

FEMA is required to consider effects of its actions on the environment and historic properties to ensure that activities, grants and programs funded by FEMA, comply with federal EHP laws, Executive Orders, regulations, and policies.

Recipients and subrecipients proposing projects with the potential to impact the environment or cultural resources, such as the modification or renovation of existing buildings, structures, and facilities, and/or new construction and/or replacement of buildings, structures, and facilities, must participate in the FEMA EHP review process. This includes conducting early engagement to help identify EHP resources, such as threatened or endangered species, historic properties, or communities with environmental justice concerns; submitting a detailed project description with supporting documentation to determine whether the proposed project has the potential to impact EHP resources; and, identifying mitigation measures and/or alternative courses of action that may lessen impacts to those resources.

FEMA is sometimes required to consult with other regulatory agencies and the public in order to complete the review process. Federal law requires EHP review to be completed before federal

funds are released to carry out proposed projects. FEMA may not be able to fund projects that are not in compliance with applicable EHP laws, Executive Orders, regulations, and policies. FEMA may recommend mitigation measures and/or alternative courses of action to lessen impacts to EHP resources and bring the project into EHP compliance.

EHP guidance is found at [Environmental Planning and Historic Preservation](#). The site contains links to documents identifying agency EHP responsibilities and program requirements, such as implementation of the National Environmental Policy Act and other EHP laws, regulations, and Executive Orders. DHS and FEMA EHP policy is also found in the [EHP Directive & Instruction](#).

All FEMA actions, including grants, must comply with National Flood Insurance Program (NFIP) criteria or any more restrictive federal, state, or local floodplain management standards ([44 C.F.R. § 9.11\(d\)\(6\)](#)). For actions located within, or that may affect, a floodplain or wetland, the following alternatives must be considered: a) no action; b) alternative locations; and c) alternative actions, including alternative actions that use natural features or nature-based solutions. Where possible, natural features and nature-based solutions shall be used. If not practicable as an alternative on their own, natural features and nature-based solutions may be incorporated into actions as minimization measures.

The GPD EHP screening form is located at https://www.fema.gov/sites/default/files/documents/fema_ehp-screening_form_ff-207-fy-21-100_5-26-2021.pdf.

Additionally, all recipients under this funding opportunity are required to comply with the FEMA GPD EHP Policy Guidance, FEMA Policy #108-1. https://www.fema.gov/sites/default/files/documents/fema_gpd-dhp-policy-guidance.pdf

b. Procurement Integrity

When purchasing under a FEMA award, recipients and subrecipients must comply with the federal procurement standards in [2 C.F.R. §§ 200.317 – 200.327](#). To assist with determining whether an action is a procurement or instead a subaward, please consult [2 C.F.R. § 200.331](#). For detailed guidance on the federal procurement standards, recipients and subrecipients should refer to various materials issued by FEMA’s Procurement Disaster Assistance Team (PDAT), such as the [Procurement Under Grants \(PUG\) Manual](#) and [Contract Provisions Guide](#). Additional resources, including a schedule of upcoming trainings can be found on the PDAT Website: <https://www.fema.gov/grants/procurement>.

Under [2 C.F.R. § 200.317](#), when procuring property and services under a federal award, states (including territories) and tribal governments must follow the same policies and procedures they use for procurements from their non-federal funds; additionally, states and tribal governments must now follow 2 C.F.R. § 200.321 regarding socioeconomic steps, 200.322 regarding domestic preferences for Procurements and 2 C.F.R. § 200.327 regarding required contract provisions. States, but not tribal governments, must also follow 200.323 regarding procurement of recovered materials.

Local government and nonprofit recipients or subrecipients must have and use their own documented procurement procedures that reflect applicable State, Local, Tribal, and Territorial

(SLTT) laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in 2 C.F.R. Part 200.

1. Important Changes to Procurement Standards in 2 C.F.R. Part 200

On April 22, 2024, OMB revised parts of Title 2 of the Code of Federal Regulations, including procurement standards. These updates apply to all FEMA awards with a federal award date or disaster declaration date on or after October 1, 2024, unless stated otherwise. The revisions include changes to federal procurement standards, which outline how FEMA award recipients and subrecipients must make purchases under a FEMA award.

More information on OMB’s revisions to the federal procurement standards can be found in [Purchasing Under a FEMA Award](#).

2. Competition and Conflicts of Interest

Under [2 C.F.R. § 200.319\(b\)](#), local government and nonprofit recipients or subrecipients must exclude contractors who develop or draft specifications, requirements, statements of work, or invitations for bids from competing for those procurements. FEMA considers these activities an organizational conflict of interest and extends this restriction to contractors who assist in preparing grant applications, project plans, or project budgets. Additionally, former employees are prohibited from managing the grant or executing a contract if they were involved in these activities while employed by the recipient or subrecipient.

Under this prohibition, federal funds cannot be used to pay a contractor to execute work if that contractor was also involved in developing the specifications, unless the recipient or subrecipient procured a contract for both development and execution in compliance with 2 C.F.R. §§ 200.317–200.327. This rule applies to all contracts funded with federal grant funds, including pre-award costs, such as grant writer fees, and post-award costs, such as grant management fees.

In addition to organizational conflicts of interest, situations considered to be restrictive of competition include, but are not limited to:

- Placing unreasonable requirements on firms for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
- Any arbitrary action in the procurement process.

Under [2 C.F.R. § 200.318\(c\)\(1\)](#), local government and nonprofit recipients or subrecipients are required to maintain written standards of conduct covering conflicts of interest and governing the actions of their employees engaged in the selection, award, and administration of contracts. No employee, officer, agent, or board member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by the Federal

award. A conflict of interest includes when the employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract. An employee, officer, agent, and board member of the recipient or subrecipient may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors. However, the recipient or subrecipient may set standards for situations where the financial interest is not substantial or a gift is an unsolicited item of nominal value. The recipient's or subrecipient's standards of conduct must also provide for disciplinary actions to be applied for violations by its employees, officers, agents, or board members.

Under [2 C.F.R. 200.318\(c\)\(2\)](#), if the local government and nonprofit recipient or subrecipient has a parent, affiliate, or subsidiary organization that is not a SLTT government, the recipient or subrecipient must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflict of interest means that because of a relationship with a parent company, affiliate, or subsidiary organization, the recipient or subrecipient is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization. The recipient or subrecipient must disclose in writing any potential conflicts of interest to FEMA or the pass-through entity in accordance with applicable FEMA policy.

3. Supply Schedules and Purchasing Programs

Generally, a recipient or subrecipient may seek to procure goods or services from a federal supply schedule, state supply schedule, or group purchasing agreement.

Information about General Services Administration (GSA) programs for state, local, and tribal governments, and their instrumentalities, can be found at [Programs for state and local governments and authorized organizations](#) and [help for state, local, and tribal governments to make MAS buys | GSA](#).

4. Procurement Documentation

Per [2 C.F.R. § 200.318\(i\)](#), local government and nonprofit recipients or subrecipients are required to maintain and retain records sufficient to detail the history of procurement covering at least the rationale for the procurement method, selection of contract type, contractor selection or rejection, and the basis for the contract price. States and tribal governments are reminded that in order for any cost to be allowable, it must be adequately documented per [2 C.F.R. § 200.403\(g\)](#).

Examples of the types of documents that would cover this information include, but are not limited to:

- Solicitation documentation, such as requests for quotes, invitations for bids, or requests for proposals;
- Responses to solicitations, such as quotes, bids, or proposals;
- Pre-solicitation independent cost estimates and post-solicitation cost/price analyses on file for review by federal personnel, if applicable;

- Contract documents and amendments, including required contract provisions; and
- Other documents required by federal regulations applicable at the time a grant is awarded to a recipient.

c. Financial Assistance Programs for Infrastructure

1. Build America, Buy America Act

Recipients and subrecipients must comply with FEMA’s implementation requirements of the Build America, Buy America Act (BABAA), which was enacted as part of the [Infrastructure Investment and Jobs Act §§ 70901-70927, Pub. L. No. 117-58 \(2021\)](#); and [Executive Order 14005, Ensuring the Future is Made in All of America by All of America’s Workers](#). See also [2 C.F.R. Part 184, Buy America Preferences for Infrastructure Projects](#) and [Office of Management and Budget \(OMB\), Memorandum M-24-02, Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure](#).

None of the funds provided under this program may be used for a project for infrastructure unless the iron and steel, manufactured products, and construction materials used in that infrastructure are produced in the United States.

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

To see whether a particular FEMA federal financial assistance program is considered an infrastructure program and thus required to implement FEMA’s Build America, Buy America requirements, please see [Programs and Definitions: Build America, Buy America Act | FEMA.gov](#).

2. Waivers

When necessary, recipients (and subrecipients through their pass-through entity) may apply for, and FEMA may grant, a waiver from these requirements.

A waiver of the domestic content procurement preference may be granted by the agency awarding official if FEMA determines that:

- Applying the domestic content procurement preference would be inconsistent with the public interest, or
- The types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality, or

- The inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25%.

The process for requesting a waiver from the Buy America preference requirements can be found on FEMA’s website at: ["Buy America" Preference in FEMA Financial Assistance Programs for Infrastructure | FEMA.gov](#).

3. Definitions

For definitions of the key terms of the Build America, Buy America Act, please visit [Programs and Definitions: Build America, Buy America Act | FEMA.gov](#).

d. Mandatory Disclosures

The non-Federal entity or applicant for a federal award must disclose, in a timely manner, in writing to the federal awarding agency or pass-through entity all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award, [2 C.F.R. § 200.113](#).

e. Adaptive Support

Pursuant to [Section 504, of the Rehabilitation Act of 1973](#) , recipients of FEMA financial assistance must ensure that their programs and activities do not discriminate against qualified individuals with disabilities.

f. Record Retention

1. Record Retention Period

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award generally must be maintained for at least three years from the date the final FFR is submitted. See [2 C.F.R. §200.334](#). Further, if the recipient does not submit a final FFR and the award is administratively closed, FEMA uses the date of administrative closeout as the start of the general record retention period.

The record retention period **may be longer than three years or have a different start date** in certain cases.

2. Types of Records to Retain

FEMA requires that recipients and subrecipients maintain the following documentation for federally funded purchases:

- Specifications
- Solicitations
- Competitive quotes or proposals
- Basis for selection decisions
- Purchase orders
- Contracts

- Invoices
- Cancelled checks

h. Actions to Address Noncompliance

Non-federal entities receiving financial assistance funding from FEMA are required to comply with requirements in the terms and conditions of their awards or subawards, including the terms set forth in applicable federal statutes, regulations, NOFOs, and policies. Throughout the award lifecycle or even after an award has been closed, FEMA or the pass-through entity may discover potential or actual noncompliance on the part of a recipient or subrecipient.

In the case of any potential or actual noncompliance, FEMA may place specific conditions on an award per [2 C.F.R. §§ 200.208](#) and 200.339. FEMA may place a hold on funds until the matter is corrected, or additional information is provided per [2 C.F.R. § 200.339](#), or it may do both.

Similar remedies for noncompliance with certain federal civil rights laws are authorized pursuant to [44 C.F.R. Parts 7](#) and [19](#) or other applicable regulations.

If the noncompliance is not able to be corrected by imposing additional conditions or the recipient or subrecipient refuses to correct the matter, FEMA may take other remedies allowed under [2 C.F.R. § 200.339](#).

i. Audits

FEMA grant recipients are subject to audit oversight from multiple entities including the DHS OIG, the GAO, the pass-through entity, or independent auditing firms for single audits, and may cover activities and costs incurred under the award. Auditing agencies such as the DHS OIG, the GAO, and the pass-through entity (if applicable), and FEMA in its oversight capacity, must have access to records pertaining to the FEMA award.

11. Appendices

A. Appendix A – Changes

Appendix A contains a brief list of changes between FY 2024 and FY 2025 to the AFG Program. Changes to the FY 2025 AFG NOFO include:

1. Under Wellness and Fitness Activity: Priority 1 programs are now designated as **High Priority**, while Priority 2 programs are designated as **Medium Priority**.
2. Under Wellness and Fitness Activities: ineligible participants have been updated to anyone other than fire personnel, fire inspector, or EMS personnel.
3. Excess Funds restrictions have been updated.
4. Period of performance extensions and amendment requirements have been updated.
5. Props (single-use or permanent) essential for training programs requested in the application cannot exceed \$100,000 for Operations and Safety.

B. Appendix B – Programmatic Information and Priorities

Appendix B contains details on AFG Program information and priorities. Reviewing this information may help applicants make their application(s) more competitive.

1. Applicants sharing facilities:

Fire departments and nonaffiliated EMS organizations are recognized as distinct entities for AFG eligibility if they have distinct funding streams, personnel rosters, and EINs, even if they share the same facilities. Such entities sharing facilities may submit separate applications. However, applications to fund the same activity may require a review by FEMA to prevent the duplication of benefits.

2. Ineligible Applications and/or Organizations:

Examples of ineligible applications and/or organizations include:

- Nonaffiliated EMS organization requests for any activity that is specific or unique to structural/proximity/wildfire firefighting gear.
- Fire departments that are a federal government entity, or contracted by the federal government, and are solely responsible under a formally recognized agreement for suppression of fires on federal installations or land.
- Fire departments or nonaffiliated EMS organizations that are not independent entities but are part of, controlled by, or under the day-to-day operational command and control of a larger department, agency or AHJ.
- However, if a fire department is considered to be the same legal entity as a municipality or other governmental organization, and otherwise meets the eligibility criteria, that municipality or other governmental organization may apply on behalf of that fire department as long as the application clearly states that the fire department is considered part of the same legal entity.
- Fire-based EMS organization applying as a nonaffiliated EMS organization.
- Auxiliaries, hospitals, or fire service associations or interest organizations that are not the AHJ over the applicant.
- Dive teams, search and rescue squads, or similar organizations that do not provide medical transport.
- Fire departments, regional, or nonaffiliated EMS organizations that are for profit.
- State or local agencies, or subsets of any governmental entity, or any authority that do not meet the requirements as defined by 15 U.S.C. §2229 (a), (c).
- Submitting multiple applications for the same equipment or activity (e.g., SCBA under both Regional and Operations and Safety activities, or two applications for the same vehicle) may result in disqualification of both applications. This rule does not apply if an applicant is applying on behalf of multiple agencies (e.g., fire departments within the same county or city). In such cases, the applicant can request similar equipment, as long as the application clearly specifies the equipment and quantities for each agency. Multiple applications across regional and direct categories are allowed in this scenario.

Eligible Fire Department and nonaffiliated EMS applicants may submit only one application for each of the following application types: Individual Operations and Safety, Individual Vehicle, Regional Operations and Safety, and Regional Vehicle.

- For **Operations and Safety applications**, applicants may request multiple activities and multiple items within each activity.
- For **Vehicle applications**, applicants may submit one application for a vehicle activity (or activities) for their department and a separate application for a Regional vehicle. However, the same vehicle(s) cannot be requested in both applications.

All duplicate application submissions may be disqualified.

Supporting Definitions for this NOFO:

Authority having Jurisdiction (AHJ) is an organization, office, or individual responsible for enforcing the requirements of a code or standard, or for approving equipment, materials, and installation, or a procedure (Per NFPA 101, 2021 Edition: Life Safety Code).

Automatic Aid is a plan developed between two or more fire departments for immediate joint response on first alarms (Per NFPA 1710, 2020 Edition and NFPA 1720, 2020 Edition).

Career Fire Department, as defined in 15 U.S.C. § 2229, means a fire department that has an all-paid force of firefighting personnel other than paid-on-call firefighters.

Combination Fire Department, as defined in 15 U.S.C. § 2229, means a fire department that has paid firefighting personnel and volunteer firefighting personnel. FEMA considers a fire department with firefighting personnel paid a stipend, regardless of the amount, on a per event basis, or paid on-call, to be a combination fire department. This includes non-fire emergency medical service personnel of the department.

Firefighting Personnel, as defined in 15 U.S.C. § 2229, means individuals, including volunteers, who are firefighters, officers of fire departments, or emergency medical service personnel of fire departments.

Mutual Aid is a written intergovernmental agreement between agencies and/or jurisdictions stating that they will assist one another on request by furnishing personnel, equipment, and/or expertise in a specified manner (NFPA 1710 Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments, 2016 and 2020 edition; and NFPA 1720 Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Volunteer Fire Departments, 2020 Edition).

Metro Department is a metropolitan fire department that has a minimum staffing of 350 career firefighters as defined by the International Association of Fire Chiefs (IAFC). DHS/FEMA collects information on metro departments for statistical purposes only. Status as a metro department is not a factor in scoring or funding.

Non-federal airport and/or port authority fire or EMS organizations: are eligible only if they have a formally recognized arrangement with the local jurisdiction to provide fire suppression or emergency medical services on a first-due basis outside the confines of the airport or port facilities. Airport or port authority fire and EMS organizations whose sole responsibility is suppression of fires or EMS response on the airport grounds or port facilities are not eligible for funding under the AFG Program.

Primary First Due is a geographic area surrounding a fire station in which a company from that station is projected to be first to arrive on the scene of an incident.

State Fire Training Academies: A SFTA must be designated either by legislation or by a governor’s declaration as the sole fire service training agency within a state, territory, or the District of Columbia and recognized by the National Fire Academy. The designated SFTA shall be the only agency, bureau, division or entity within that state, territory, or the District of Columbia, to be an eligible SFTA applicant under the AFG Program.

Volunteer Fire Department, as defined in 15 U.S.C. § 2229, means a fire department that has an all-volunteer force of firefighting personnel that do not receive any compensation (does not include length of service award programs).

Community Classifications:

The information provided by the applicant organization in the Applicant Characteristics and Community Description sections of the AFG Program application determines whether FEMA classifies the jurisdiction as urban, suburban, or rural. This community classification influences the funding priority for the application.

The US Census Bureau’s urban/suburban/rural classifications are fundamentally a delineation of geographical areas. For more information, please visit the Census website at [Urban and Rural](#).

FY 2025 demographics for determining urban, suburban, or rural include:

Community	Urban	Suburban	Rural
Population of primary first due response area	>3,000 sq. mi. or 50,000+ Population	1,000-2,999/sq. mi. or 25,000-50,000 Population	0-999/sq. mi. or <25,000 Population
Water Supply (% of primary first due response area covered by hydrant service)	75-100% hydrants (municipal water)	50-74% hydrants	<50% hydrants

Land Use within primary first due response area	<25% for agriculture (based on zoning) >50% industrial and commercial combined	25%-49% used for agriculture (based on zoning) 25%-49% industrial and commercial combined	>50% used for agriculture (based on zoning) <25% industrial and commercial combined
Square miles within primary first due response area per station	<3 sq. mi. per station	3-9 sq. mi. per station	>10 sq. mi. per station

Applicants should review the funding priorities in Appendix B of this NOFO, categorized as "**High**," "**Medium**," or "**Low**." FEMA prioritizes funding for "**High**" priority items first. Requesting "**Medium**" or "**Low**" priority items may lower the overall application score. For Operations and Safety – Equipment, only "**High**" priority items will be considered for funding.

Restrictions on Uses of Award Funds:

AFG Program funds cannot be used for hiring (part-time or full-time), salaries, benefits, or fringe benefits (e.g., contributions for social security, insurance, workers’ compensation, or retirement plans) for any personnel. However, the following personnel-related expenses are allowable:

- **Backfill and Overtime/Lost Wages:** Documented costs for backfill and/or overtime to support awarded training activities are eligible.
- **Instructor Rates:** Applicants must include instructor base rates in the application narrative, along with market-researched competitive rates for delivering the requested training.
- **Internal Instruction:** If training is provided by an existing member of the recipient organization, only the established base rate of compensation (excluding benefits or overtime) is eligible for reimbursement.

Recipients are encouraged to share the benefits of awarded activities with other organizations, such as filling SCBA cylinders, cleaning turnout gear, or offering excess training capacity. If costs associated with shared benefits (e.g., backfill, overtime, tuition) for members outside the recipient’s department are included, the applicant must apply as a regional applicant.

Activity Alignment:

Items requested under Additional Funding must align with the same Activity area as the primary request. Improper requests with misaligned items may be disqualified.

Allowable Requests:

- **Rapid Intervention Team (RIT) Packs:** May be requested under the PPE activity if supporting an SCBA request. If not supporting an SCBA request, RIT packs must be requested under the Equipment activity.
- **PPE Gear Bags:** Eligible under the PPE activity only when associated with a PPE gear request.
- **Air Compressor/Fill Station/Cascade Systems (Fixed or Mobile):** May be requested under the PPE activity in support of a Regional SCBA request. If not supporting an SCBA request, these items must be requested under the Equipment activity.
- **PPE Gear Washer/Extractor/Dryer:** May be requested under the PPE activity in support of a PPE gear request. If not supporting a PPE gear request, these items must be requested under the Equipment activity.

Application Requirements:

- **Dropdown Selection:** Items must be requested using the appropriate individual item dropdowns in the application. For example, nozzles and appliances should be requested under the "Appliance(s)/Nozzle(s)" option, not under the "hose (Attack/Supply)" dropdown.
- **Bundled Requests:** Bundled item requests must include detailed information on the number of units and cost per individual component. Requests without these details will not be considered for funding.

Funding Priorities: Operations and Safety – Training

Overview FEMA has determined that hands-on, instructor-led training, which adheres to a national, state, or DHS-adopted standard and leads to a national or state certification, offers the greatest training benefit. All of the following are considerations in pre-scoring and peer review determinations: **High (H)**, **Medium (M)**, **Low (L)**

Fire Department, Regional, and SFTA Training Priorities by Purpose	
H	Training evaluated using national or state standards
H	Training that brings a department into compliance with recommended NFPA or other national standards
H	Instructor-led training that requires student testing to demonstrate academic competence or practical proficiency
Fire Department, Regional, and SFTA Training Priorities by Purpose	
H	Training that benefits the highest percentage of applicable personnel, such as the hazardous materials training within a fire department or training that will be open to other eligible organizations
M	Training that does not result in certification

M	Training that is self-directed/validated
L	Training that will address an identified risk but not associated with compliance to any standards

Fire Department and Regional Training Priorities by Course Type				
Training	NFPA #	Urban	Suburban	Rural
Firefighter I, II	1001	H	H	H
Fire/Emergency Services Instructor	1041	H	H	H
Hazardous Materials Response- Awareness, Operations, Technician	470	H	H	H
Infection Control	1581	H	H	H
Confined Space Response- Awareness, Operations, Technician	2500	H	H	H
Wildland firefighting (basic)	1140	H	H	H
Wildland firefighting certification (red card)	1140	H	H	H
Wildland Fire Officer	1051	H	H	H
Rapid Intervention Training	1407	H	H	H
Fire Officer	1021	H	H	H
Emergency Medical Responder	N/A	H	H	H
Emergency Medical Technician	N/A	H	H	H
Advanced Emergency Medical Technician to Paramedic	N/A	H	H	H
Paramedic	N/A	H	H	H

Paramedic to Community Paramedic	N/A	H	H	H
Firefighter Safety and Survival	1407	H	H	H
Safety Officer	1026,1521	H	H	H
Fire Apparatus Driver/Operator	1002	H	H	H
Fire Prevention	1037,1730	H	H	H
Fire Inspector	1031	H	H	H
Fire Investigator	921,1033	H	H	H
Fire Educator	1035	H	H	H
NIMS/Incident Management System (IMS)	1026,1561	H	H	H
Emergency Scene Rehab	1584	H	H	H
Critical Incident Debriefing/Crisis Intervention	1500	H	H	H
Any training to a National/State or NFPA standards	N/A	H	H	H

Fire Department and Regional Training Priorities by Course Type

Training	NFPA #	Urban	Suburban	Rural
Compliance with federal/state- mandated program	N/A	H	H	H
Technical Rescue- Operations, Technician	1006, 2500	H	H	H
Vehicle Rescue	2500	H	H	H
Another officer	1021	H	H	M

Aircraft Rescue Firefighting (ARFF)	440, 460,1003	H	H	M
Weapons of Mass Destruction (WMD)	470	H	H	H
Mass Casualty	N/A	H	H	H
Fire Department and Regional Training Priorities by Course Type				
Training	NFPA #	Urban	Suburban	Rural
Training to address a local risk not elevated to a national or state	N/A	M	M	M
Specialized Training	N/A	M	M	M
Maritime Firefighting	1005, 1405,1910	L	L	L
Instructor-led training that does not lead to certification	N/A	L	L	L
Self-taught courses	N/A	L	L	L
Training not elevated to a national or state standard	N/A	L	L	L

Funding Priorities for Fire Departments and Nonaffiliated EMS Organizations Training

The AFG Program provides training grants to help fire departments and nonaffiliated EMS personnel meet educational and performance requirements. Training should align with the U.S. National highway Traffic Safety Administration's National Standard Curriculum for Emergency Medical Technician (EMT) training and the National Registry of Emergency Medical Technicians (NREMT), which maintains a national standard and provides certification information for paramedics relocating to another state.

Higher Priority Training Activities:

FEMA assigns higher priority to the following training activities due to the time and cost associated with upgrading an organization’s response level:

- Upgrading from Emergency Medical Responder (EMR) to EMT.
- Upgrading from Advanced EMT (AEMT) to Paramedic.

- Training Community Paramedics.

Organizations seeking to train a high percentage of active EMRs will receive additional consideration when applying under the Training activity.

Eligible Training Activities for Fire Departments and Regional Applications include but are not limited to:	
<ul style="list-style-type: none"> • Train-the-trainer courses • Alternative fuel firefighting • Response to natural disasters • Minor interior alterations, requested under Additional Funding and limited to \$10,000 total expenditure to support the awarded Training activities (e.g., removal/construction of a non-weight bearing wall) • Overtime expenses paid to career firefighters to attend training or to backfill positions for colleagues who are in training • Rental of facilities to conduct training • Rental of Audio/Visual equipment • Travel expenses associated with attendance at a formal training course or conference (air/rail transportation, mileage, lodging expenses, etc.) • Compensation to volunteers (Fire and nonaffiliated EMS) for wages lost to attend training; there is no overtime or backfill for volunteers • Tuition, exam/course fees, and certifications/certification expenses 	<ul style="list-style-type: none"> • Purchase of training curricula and training services (instructors) • Chemical Biological Radiological Nuclear and Explosive (CBRNE) awareness, performance, planning, and management • Travel expenses associated with Type 3 Incident Management Teams (IMT) attending position development/mentoring assignment with national Type 2 or Type 1 IMTs • Supplies or expendables or one-time use items essential for an award's scope of work, such as foam, breaching materials (e.g., wood or sheetrock) for ventilation or rescue props, or the amount of fuel required to sustain an awarded live fire training activity, or per NFPA 1403 Standard on Live Fire Training Evolutions, reasonable safety mitigations to a structure acquired for training • Props (single-use or permanent) essential for training programs requested in the application cannot exceed \$100,000 per prop for Operation and Safety requests; this does not apply to SFTA requests.
Ineligible Training Activities for Fire Departments and Regional Applications include but are not limited to:	

<ul style="list-style-type: none"> • Construction of facilities (buildings, towers, sheds, etc.) • Firefighting equipment or PPE, such as SCBA, used exclusively for training • Remodeling not directly related to grant activities • Any costs associated with planning and/or participating in formal or planned special event exercises to identify user needs, evaluate an organization’s performance capabilities, validate existing capabilities, or to facilitate coordination and asset sharing • Firefighting equipment and PPE rental, as well as training facility personnel costs (such as facility maintenance, cleaning, safety officer services, etc.) 	<ul style="list-style-type: none"> • Site preparation to accommodate or modify any training activity, facility, or prop that is a permanent or semi-permanent improvement, including but not limited to: landscaping, cutting or grading an access road, trenching, paving a training area, exterior stairs or sidewalks, or the installation of utilities • Purchase or lease of real estate (this does not preclude departments from securing necessary training facilities such as classrooms, use of towers, training props, etc.) • Purchase of Unmanned Aerial Vehicles (UAVs) and Drones • Food and beverages
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Eligible Training Activities for Nonaffiliated EMS include but are not limited to:	
<ul style="list-style-type: none"> • EMR • EMT • AEMT • AEMT to Paramedic • Paramedic (applicant must clearly demonstrate plan to accomplish paramedic training within the period of performance) • Community Paramedics (paramedics with Primary Care certification) • Travel expenses associated with attendance at a formal training course or conference: air/rail transportation, mileage, hotel/lodging expenses, etc. (Note: Food and beverages are ineligible travel expenses) 	<ul style="list-style-type: none"> • Attendance at formal training forums or conferences providing continuing education credits • Overtime expenses paid to career nonaffiliated EMS responders to attend training or to backfill positions for colleagues who are in training • Compensation to volunteers for wages lost to attend training (there is no overtime or backfill for volunteers) • Supplies or expendables or one-time use items essential to complete the training activity of a nonaffiliated EMS award’s scope of work; examples include bandages, splints, expendable respiratory supplies, etc.

Operations and Safety – Equipment Overview

AFG grants fund equipment for effective response, firefighting, rescue and emergency medical operations to enhance public safety.

Reminder: When requesting training for any items in this section, enter the request under “Additional Funding” in the “Request Details” section of the application. Clearly specify the type and scope of training, timeframe, and other relevant details in the item description section. The training must be directly related to the use of the equipment (e.g., vendor training) and must not duplicate courses listed under the Training activity.

Also note:

- Accountability Systems: these should be requested under the Equipment activity.
- Simulators, Tow Vehicles, and Fire/Evolution Props: All mobile or fixed fire/evolution props (e.g., burn trailers, forcible entry, or rescue/smoke mazes) are located under the Equipment activity.
- Monitors/Defibrillators: Requests should be based on the number of transport and non-transport ALS response vehicles in the fleet (e.g., medic engine, medic chase vehicle, ALS ambulance).
- P-25 Compliant Portable Radios: Requests must be based on the number of seated riding positions or active department members and must be justified in the request narratives.
- P-25 Mobile Radios: Requests must be based on the number of vehicles in the fleet.
- Replacement of Obsolete or Damaged Equipment: Requests must ensure the applicant meets applicable industry, local, state, and national standards.
- Equipment Product Lifecycles: Equipment is categorized by age as Short (5–7 years), Intermediate (8–14 years), or Long (15–20 years). Items are compared only to others within the same lifespan category to ensure fair scoring. The product lifespan does not affect the score but ensures even comparison of similar equipment types.

All of the following are considerations in pre-scoring and peer review determinations:

Only high (H) priority equipment items listed below will be considered for funding.

Priority	Age Category	Fire and Fire Regional	SFTA
BASIC EQUIPMENT			
M H	Intermediate	Air Compressor/Fill Station/Cascade System (Fixed or Mobile) for filling SCBA. Fire Department applicants - M Regional Applicants - H	Air Compressor/Fill Station/Cascade System (Fixed or Mobile) for filling SCBA – H
H	Long	Appliance(s)/Nozzle(s)	Appliance(s)/Nozzle(s)
H	Long	Basic hand Tools (Structural/Wildfire)	Basic hand Tools (Structural/Wildfire)
M H	Intermediate	Electric/Gas Powered Saws/Tools - M	Electric/Gas Powered Saws/Tools - H
M H	Short	Fit Tester - M	Fit Tester – H
Priority	Age Category	Fire and Fire Regional	SFTA
M H	Long	Foam Eductors - M	Foam Eductors - H

H	Intermediate	Hose (Attack/Supply)	Hose (Attack/Supply)
H	Short	Immediately Dangerous to Life or Health (IDLH) Monitoring Equipment	IDLH Monitoring Equipment
H	Immediate	IDLH Protection for Investigators (this is single-use respiratory protection)	
M H	Long	Ladders - M	Ladders - H
M H	Short	Personal Accountability Systems - M	Personal Accountability Systems - H
H	Intermediate	PPE Washer/Extractor/Dryer (Turnout)	PPE Washer/Extractor/Dryer (Turnout)
M	Intermediate	Respirator Decontamination System (SCBA)	Respirator Decontamination System (SCBA)
M H	Intermediate	Props - M	Props - H
H	Intermediate	RIT Pack/Cylinder	RIT Pack/Cylinder
M	Intermediate	Generator – Portable	Generator – Portable
M H	Intermediate	Tech Rescue (Ropes, Harnesses, Carabiners, Pulleys, etc.) - M	Tech Rescue (Ropes, Harnesses, Carabiners, Pulleys, etc.) - H
M H	Short	Simulators (including virtual) - M	Simulators (including virtual) - H Repairs and upgrades (non-construction) to existing Simulators - H
H	Short	Thermal Imaging Camera (Must be NFPA 1801 compliant)	Thermal Imaging Camera (Must be NFPA 1801 compliant)
L M H	Short	Software and Learning Management System (LMS) to support training for Fire Departments - L Software and LMS to support training for Regional - M	Software and LMS to support training - H
M	Short	Computers used in support of training	Computers used in support of training
H	Short	Vehicle Mounted Exhaust Systems	Vehicle Mounted Exhaust Systems
M	Short	Mobile computing devices intended to be used on scene (Tablets)	Mobile computing devices intended to be used on scene (Tablets)
COMMUNICATIONS			
M H	Intermediate	Base Station (must be P-25 Compliant) - M	Base Station (must be P-25 Compliant) - H
M H	Intermediate	Headsets - M	Headsets - H

M H	Intermediate	Mobile Radios (must be P-25 Compliant) - M	Mobile Radios (must be P-25 Compliant) - H
M H	Intermediate	Mobile Repeaters (must be P-25 Compliant) - M	Mobile Repeaters (must be P-25 Compliant) - H
M H	Intermediate	Pagers (limited to number of active members) - M	Pagers (limited to number of active members) - H
H	Intermediate	Portable Radios (must be P-25 compliant)	Portable Radios (must be P-25 compliant)
M	Intermediate	Mobile Data Terminal (MDT)	MDT
Priority	Age Category	Fire and Fire Regional	SFTA
M	Short	Software specifically to enable Radio over IP (RoIP)	Software specifically to enable RoIP
EMS EQUIPMENT			
H	Short	Airway Equipment (Non-Disposable)	Airway Equipment (Non-Disposable)
H	Short	CPAP Device (Non-Disposable)	CPAP Device (Non-Disposable)
H	Short	Suction Unit (Non-Disposable)	Suction Unit (Non-Disposable)
H	Short	Automated External Defibrillators (AEDs) BLS Level	AEDs BLS Level
H	Short	Automatic Chest Compression Device (CPR)	Automatic CPR
H	Short	EMS Training Aids	EMS Training Aids
H	Short	Monitor/Defibrillator	Monitor/Defibrillator
H	Intermediate	Power Lift Cot	Power Lift Cot
H	Intermediate	Power Lift System	Power Lift System
H	Short	Pulse Oximeters	Pulse Oximeters
H	Short	Responder Rehab Equipment	Responder Rehab Equipment
H	Short	Power Stair Chair	Power Stair Chair
H	Short	Patient Carbon Monoxide Monitor	Patient Carbon Monoxide Monitor
H	Short	Capnography/Capnometer Device	Capnography/Capnometer Device
M	Short	O2 Kit	O2 Kit
M	Short	Non-Disposable Splints	Non-Disposable Splints
L	Intermediate	Stretcher	Stretcher
L	Intermediate	Backboard	Backboard
L	Short	Trauma Bag	Trauma Bag
L	Short	Mass Casualty Kit	Mass Casualty Kit

L	Short	Portable Lift System (i.e., devices, hydraulic or electrical, used to assist with the lifting of patients that are not associated with cots or stair chairs)	Portable Lift System (i.e., devices, hydraulic or electrical, used to assist with the lifting of patients that are not associated with cots or stair chairs)
EXTRICATION			
M H	Intermediate	Cutter/Spreader - M	Cutter/Spreader - H
M H	Intermediate	Vehicle Extrication Equipment - M	Vehicle Extrication Equipment - H
HAZARDOUS MATERIALS			
M	Intermediate	Basic HazMat Response Equipment	Basic HazMat Response Equipment
M	Intermediate	Decon, Clean-Up, Containment and Packaging Equipment	Decon, Clean-Up, Containment and Packaging Equipment
M	Short	Sampling Devices (HazMat)	Sampling Devices (HazMat)
SPECIALIZED			
H	Intermediate	Skid Unit	Skid Unit
M	Intermediate	Air Quality Device	Air Quality Device
M	Intermediate	Boats	Boats
M	Short	Marine equipment (NFPA 1910: Standard on Marine Fire-Fighting Vessels)	Marine equipment (NFPA 1910: Standard on Marine Fire-Fighting Vessels)
M	Intermediate	Mobile Generator	Mobile Generator

Priority	Age Category	Fire and Fire Regional	SFTA
M	Intermediate	Portable Pump	Portable Pump
L	Short	Specialized Equipment (Other)	Specialized Equipment (Other)
CHEMICAL BIOLOGICAL RADIOLOGICAL NUCLEAR EQUIPMENT (CBRNE)			
L	Short	CBRNE-related Equipment	CBRNE-related Equipment
L	Short	Non-Disposable Biological Detection	Non-Disposable Biological Detection
Priority	Age Category	Tow Vehicles	Applicant Type
Note: Tow vehicles may be applied for under different application types with differing priority levels. Please reference the chart below when applying for tow vehicles.			
H	Long	Tow Vehicle	SFTA
M	Long	Tow Vehicle	Regional
L	Long	Tow Vehicle	Fire Department
Priority	Age Category	Nonaffiliated EMS	Nonaffiliated EMS Regional

COMMUNICATIONS			
H	Intermediate	Base Station (must be P-25 Compliant)	Base Station (must be P-25 Compliant)
H	Intermediate	Mobile Radios (must be P-25 Compliant)	Mobile Radios (must be P-25 Compliant)
H	Intermediate	Mobile Repeaters (must be P-25 Compliant)	Mobile Repeaters (must be P-25 Compliant)
H	Intermediate	Pagers (limited to number of active members)	Pagers (limited to number of active members)
H	Intermediate	Portable Radios (must be P-25 Compliant, limited to number of AFG Program-approved seated positions)	Portable Radios (must be P-25 Compliant, limited to number of AFG Program-approved seated positions)
M	Intermediate	Mobile Data Terminal	Mobile Data Terminal
M	Intermediate	Headsets	Headsets
M	Short	Software specifically to enable RoIP	Software specifically to enable RoIP
EMS EQUIPMENT			
H	Short	ALS/BLS Equipment	ALS/BLS Equipment
H	Short	Airway Equipment (Non-Disposable)	Airway Equipment (Non-Disposable)
H	Short	AEDs BLS Level	AEDs BLS Level
H	Short	Automatic CPR	Automatic CPR
H	Short	EMS Training Aids	EMS Training Aids
H	Short	CPAP Device (Non-Disposable)	CPAP Device (Non-Disposable)
H	Short	Monitor/Defibrillator - 15 leads	Monitor/Defibrillator - 15 leads
H	Intermediate	Power Lift Cot	Power Lift Cot
H	Intermediate	Power Lift System	Power Lift System
H	Short	Responder Rehab Equipment	Responder Rehab Equipment
H	Short	Suction unit	Suction unit
H	Intermediate	Power Stair Chair	Power Stair Chair

Priority	Age Category	Nonaffiliated EMS	Nonaffiliated EMS Regional
H	Short	Patient Carbon Monoxide Monitor	Patient Carbon Monoxide Monitor
H	Short	Capnography/Capnometer Device	Capnography/Capnometer Device
M	Short	O2 Kit	O2 Kit
M	Short	Non-Disposable Splints	Non-Disposable Splints

L	Intermediate	Stretchers	Stretchers
L	Intermediate	Backboards	Backboards
L	Short	Trauma Bag	Trauma Bag
L	Short	Mass Casualty Kit	Mass Casualty Kit
M	Short	Computers used in support of training	Computers used in support of training
M	Short	Mobile computing devices intended to be used on scene (tablets)	Mobile computing devices intended to be used on scene (tablets)
H	Short	Vehicle Mounted Exhaust Systems	Vehicle Mounted Exhaust Systems
L	Short	Portable Lift System (i.e., devices, hydraulic or electrical, used to assist with the lifting of patients that are not associated with cots)	Portable Lift System (i.e., devices, hydraulic or electrical, used to assist with the lifting of patients that are not associated with cots)
HazMat			
M	Intermediate	Basic HazMat Response Equipment	Basic HazMat Response Equipment
M	Intermediate	Decon, Clean-Up, Containment and Packaging Equipment	Decon, Clean-Up, Containment and Packaging Equipment
M	Short	Sampling Devices (HazMat)	Sampling Devices (HazMat)

Fire Department, Nonaffiliated EMS, Regional, and SFTA Equipment Priorities		
Priority	Purpose of Request	Definition
H	Obtain equipment needed but not currently owned or replace equipment that is broken and/or damaged beyond repair to achieve minimum operational and deployment standards for existing missions	Applies to requests for equipment needed, and not currently owned, to achieve minimum operational and deployment standards for a department's existing mission requirements. This includes equipment that is no longer usable because it is broken and/or damaged beyond repair.
H	Replace noncompliant equipment to current standard	Applies to equipment that is deemed obsolete and/or is out of compliance with current standards for that type of equipment. Equipment requested under this reason for purchase has not been deemed inoperable, and while it may not be compliant with current standards it is not broken, damaged, or otherwise unusable.

M	Obtain equipment for new mission	Applies to requests for equipment, supplies, or inventories that are intended to fulfill minimum service requirements associated with new missions that a department is taking on and building the capability for but has not been previously fulfilled. For example, this may include, but is not limited to, establishing a new HazMat capability or Swift Water Rescue capability.
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Fire Department, Nonaffiliated EMS, Regional, and SFTA Equipment Priorities

Priority	Purpose of Request	Definition
L	Upgrade technology to current standard	Applies to requests for equipment that may or may not be owned, but newer technology is available.

Eligible Equipment Activities for Fire Department, Nonaffiliated EMS, Regional, and SFTA include but are not limited to:

<ul style="list-style-type: none"> • Shipping, taxes, assembly, and installation of the requested equipment • Extended warranties and service agreements if acquired concurrent with initial acquisition • Minor interior alterations (requested under Additional Funding and limited to \$10,000 total expenditure) to support the awarded Equipment activities (e.g., removal/ construction of a non-weight bearing wall) • Equipment for response to incidents involving CBRNE/WMD • Training specific to the requested equipment 	<ul style="list-style-type: none"> • Requested support activities for equipment requiring supplies or expendables or “onetime” use items essential for an award’s scope of work, such as foam, breaching materials (e.g., wood or sheetrock) for ventilation or rescue props, or the amount of fuel required to sustain an awarded live fire training activity, or per NFPA 1403 Standard on Live Fire Training Evolutions, reasonable safety mitigations to a structure acquired for training • Subscriptions necessary for the operation of the awarded equipment and purchased concurrently within the POP • Computing device may be considered for reimbursement if essential to the operation of the funded equipment.
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Ineligible Equipment Activities Fire Department, Nonaffiliated EMS, Regional, and SFTA include but are not limited to:

<ul style="list-style-type: none"> • Construction of facilities, such as buildings, towers, or sheds to house communications • All fixed non-mobile repeaters or fixed site amplifiers • Sirens or other outdoor warning devices • Signage of any kind • Phones (telephone/satellite/cell) and carrier plans 	<ul style="list-style-type: none"> • Utility Vehicles and All-Terrain Vehicles (UTV/ATV) • UAVs and Drones • Bomb disposal equipment and robots • Mobile radios for personally owned vehicles (except Chief Fire Officer’s personal vehicle if justified) • Supplies or expendables or common one-time use items such as foam, soaps, disinfectant wipes, medical gowns/gloves, bandages, any
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<ul style="list-style-type: none"> • Investments in emergency communications systems and equipment must meet applicable SAFECOM Guidance • Personal Safety/Rescue Bailout System (PPE) • Computer assisted dispatch (CAD) systems and software, geographic information systems (GIS), dispatch consoles, workstations and office furniture • Nonaffiliated EMS expendable supplies (including but not limited to medications) • Vehicle mounted fans 	<p>drug, intravenous bags/fluids, defibrillator pads/electrodes, syringes, cervical collars, batteries, exhaust system filters and splints</p> <ul style="list-style-type: none"> • Flashover or other simulators/props that do not meet NFPA 1402 or 1403 standard (homemade or aftermarket simulators) • Subscriptions, memberships, equipment rental or lease to purchase • Refurbished equipment
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Key Requirements for Interoperable Communications Equipment under the AFG Program:

- **Eligibility:** the acquisition of P-25 compliant interoperable communications equipment is the only eligible activity for interoperable communications equipment under the AFG Program.
- **P-25 Compliance:**
 - P-25 compliant equipment features a digital platform that is programmable, scalable, and capable of communicating in analog mode with legacy radios, as well as in both analog and digital modes with other P-25 equipment.
 - P-25 compliance enhances interoperability, enabling first responders to effectively communicate and coordinate during all-hazard responses.
 - Non-P-25 compliant equipment is not allowed, and no waivers for P-25 compliance will be granted.
- **SAFECOM Guidance:** Recipients must comply with the SAFECOM Guidance for Emergency Communication Grants, including technical standards that ensure and enhance interoperable communications.
- **Documentation Requirements:** Recipients must obtain and retain documented evidence that the equipment has been tested and meets all applicable P-25 compliance requirements. This documentation must be available for submission to FEMA upon request.
- **Application Affirmation:** While applicants are not required to specify a particular P-25-compliant product in their application narrative, they must affirm that the requested or acquired interoperable communications equipment will meet P-25 compliance standards.
- **Note:** Recipients using FY 2025 AFG Program funds for emergency communications activities must review and comply with the SAFECOM Guidance for Emergency Communication Grants available at SAFECOM Guidance. This guidance includes provisions on technical standards to ensure and enhance interoperable communications.

Emergency communication equipment, such as portable radios, must adhere to these standards. Additionally, recipients must ensure their projects align with their state’s Statewide Communications Interoperability Plan (SCIP) to support coordinated and effective emergency communications. Operations and Safety – PPE Overview AFG Program funds may only be used to acquire new, compliant PPE for firefighting and nonaffiliated EMS personnel. Only PPE compliant with the most current editions of NFPA 1971, 1977, 1981, and/or 1999 is eligible. The acquisition of used, refurbished, or updated PPE is ineligible for reimbursement. PPE requests should prioritize increasing firefighter safety. Replacement and Inventory Requirements: When requesting to replace or purchase new PPE (e.g., Turnout Gear or SCBA), applicants must provide the age of the items being replaced.

- Accurately describe and account for all PPE items in the current inventory within the application narrative.

PFAS-Free PPE:

- Exposure to Per- and Polyfluoroalkyl Substances (PFAS) has been linked to cancer and other health effects.
- Recipients are strongly encouraged to:
- Ask vendors about compliance with PFAS-free materials.
- Purchase PFAS-free gloves, hoods, boots, and other items where readily available.

Noncompliance and Replacement Guidelines:

- Based on NFPA 1851, PPE (including SCBA) is considered noncompliant if:
- It is at least 10 years old and 2 NFPA cycles behind the current standard.
- PPE less than 10 years old and 2 NFPA cycles behind may be eligible for replacement if it is deemed damaged, unsafe, or unrepairable, with sufficient justification provided.

High-Priority Requests:

- **SCBA Face Pieces:**
 - Requesting or replacing an SCBA face piece for each operational member is a **High Priority**.
 - Additional face pieces beyond those included with SCBA units must be requested as separate line items (e.g., if 35 face pieces are needed but only 25 SCBA units are requested, the remaining 10 face pieces must be listed separately).
- **Complete Gear Sets:**
 - **Structural/Proximity PPE Turnout Gear (NFPA 1971 Compliant):**
 - One pair of pants, one coat, one helmet, two hoods, one pair of boots, two pairs of gloves, one pair of suspenders, and one pair of goggles.
 - If statutorily required, additional PPE (e.g., Personal Safety/Rescue Bailout Systems) will be considered part of a complete set.
 - **EMS PPE Turnout Gear (NFPA 1999 Compliant):**
 - One pair of pants, one coat, one helmet, one pair of boots, one pair of gloves, one pair of suspenders, and one pair of goggles.

- **Wildfire PPE Turnout Gear (NFPA 1977 Compliant):**
 - One pair of pants, one coat, one jumpsuit, one helmet, one pair of boots, one pair of gloves, one pair of suspenders, one pair of goggles, one fire shelter, web gear, backpack, and canteen/hydration system.
- **Additional Funding:**
 - **PPE Gear Bags and RIT Packs:** Eligible for request under Additional Funding to support PPE or SCBA requests.
 - **SCBA Units:** A complete SCBA unit includes a harness/backpack, one face piece, and two cylinders.
 - **Proper Fit Considerations:**
 - Recipients should prioritize **proper fitting gear**, including considerations for **female firefighters**.
- **Training Requirements:**
 - Applicants must certify that all grant-funded PPE will only be used by **sufficiently trained personnel**. Failure to meet this requirement will result in the request being deemed ineligible.
 - If training is requested to support a PPE activity, it must be entered in the “**Additional Funding**” section of the “**Request Details**” in the application.

The following are considerations in pre-scoring and peer review determinations:

Fire Department, Nonaffiliated EMS, Joint/Regional, and SFTA PPE Priorities		
Priority	Purpose of Request	Definitions
H	Increase supply for new hires and/or existing firefighters that do not have one set of turnout gear (PPE) or allocated seated positions (SCBA). This includes replacing out of service PPE-Turnout Gear and SCBA.	Applies to PPE-Turnout Gear for new firefighters (i.e., new hires or volunteer recruits) and/or existing firefighters that do not currently have one set of PPE-Turnout Gear, and to add SCBA to fill seated riding positions that do not currently have SCBA.
H	Replace in-service or in-use damaged/ unsafe/unrepairable PPE/SCBA to meet current standard	Applies to PPE-Turnout Gear and SCBA that is deemed damaged unsafe and unrepairable yet still in use at the time of application.
H	Replace in-service/in-use/expired/ noncompliant PPE/SCBA to current standard	Applies to PPE-Turnout Gear or SCBA that is deemed obsolete and/or is out of compliance with current standards. PPE-Turnout Gear or SCBA to be replaced is not compliant with

		current standards; it is not broken, damaged or otherwise unusable.
L	Replace PPE/SCBA to upgrade technology to current standard	Applies to PPE-Turnout Gear or SCBA that is less than 10 years old for PPE-Turnout Gear or compliant within two NFPA cycles for SCBA.

Additional Considerations for Fire Department, Nonaffiliated EMS, Joint/Regional, and SFTA for PPE or SCBA Priorities

- Higher priority is given to the age of requested PPE, reason for purchase/replacement, priority. Applicant’s call volume is a lesser factor. Applicants will be required to provide the age of the PPE being replaced.
- Applicants with the oldest PPE and/or trying to bring the department into 100% NFPA compliance or the number of active members who will have compliant gear.

PPE List

Structural/Proximity H

- | | |
|---|--|
| <ul style="list-style-type: none"> • American National Standards Institute (ANSI) Traffic Vests • Boots • Coats • Complete Set of Turnout Gear • Gloves • Goggles | <ul style="list-style-type: none"> • Helmets • Hoods • Pants • Pass Devices • Personal Safety/Rescue Bailout System • Suspenders |
|---|--|

Respiratory H

- | | |
|---|--|
| <ul style="list-style-type: none"> • Air-Line Unit • Face Pieces • Respirators | <ul style="list-style-type: none"> • SCBA Spare Cylinders • SCBA (SCBA Unit includes Harness/ Backpack, Face Piece, and two cylinders) |
|---|--|

Wildfire H

- | | |
|--|--|
| <ul style="list-style-type: none"> • Jumpsuits/Coveralls • Boots • Coats • Pants • Suspenders | <ul style="list-style-type: none"> • Goggles • Shelters • Web Gear/Backpacks • Canteens/Hydration Systems • Helmets |
|--|--|

Specialized PPE M

<ul style="list-style-type: none"> • Ballistic Protective Equipment (BPE), which includes one vest, one helmet, one triage bag, one pair of goggles • Chemical/Biological Suits (must conform to NFPA 1990 2022 edition) 	<ul style="list-style-type: none"> • Extrication Clothing/Rescue Clothing • Proximity Suits • Splash Suits • Wet and Dry Suits • Encapsulated Suits
Eligible PPE Activities for Fire Department, Nonaffiliated EMS, Joint/Regional and SFTA include but are not limited to:	
<ul style="list-style-type: none"> • ANSI approved retroreflective highway apparel • Training for requested PPE • Turnout gear bags 	<ul style="list-style-type: none"> • Customized helmet shields • Level C suits • Personal Safety/Rescue Bailout System • Face Pieces Regulators
Ineligible PPE Activities for Fire Department, Nonaffiliated EMS, Joint/Regional and SFTA include but are not limited to:	
<ul style="list-style-type: none"> • Three-quarter length rubber boots • Uniforms (formal/parade or station/duty) and uniform items (hats, badges, etc.) • PPE gear bags (ineligible unless requested as additional funds in association with a PPE request) • RIT packs (ineligible unless requested as additional funds in association with SCBA request) • Air Compressor/Fill Station/Cascade Systems (ineligible unless requested as additional funds in association with a Regional SCBA request) • PPE gear washer/extractor/dryer (ineligible unless requested additional funds in association with PPE gear request) • Personal Safety/Rescue Bailout System for nonaffiliated EMS organizations 	<ul style="list-style-type: none"> • Food and beverages • Integrated Thermal Imaging Cameras (TIC) with heads-up display • Bomb disposal suits • Any communications equipment (e.g., radios and pagers) in the PPE section • Structural, proximity, wildfire firefighting gear, or rescue and extrication gear for nonaffiliated EMS organizations • Any decals, embroidery, engraving, flags, graphics, logos, vehicles, and PPE Turnout lettering that customizes awarded items beyond the normal expectation (except customized helmet shields) • Funding is limited to one set of PPE-Turnout Gear per person • Equipment rental or lease to purchase • Note: Where bailout system is statutorily required, FEMA will consider all statutorily required items to be part of a complete PPE set

Operations and Safety – Wellness and Fitness Overview

Wellness and Fitness Activities aim to enhance the mental, physical, and emotional resilience of emergency responders to meet the demands of all hazardous operations.

To be eligible for funding, applicants must currently offer or plan to offer all five **Priority 1 activities** outlined in the table below. These activities are considered essential for building and maintaining the overall wellness and fitness of emergency responders.

Fire Department and Nonaffiliated EMS Wellness and Fitness Priorities

Priority 1: (H) Wellness and Fitness Activities:

- Initial Medical Exams
- Job-Related Immunizations
- Annual Medical and Fitness Evaluations
- Behavioral health Services
- Cancer Screening Program (**aligned with NFPA 1582**)

All five of the above must be in place to be considered a Complete Wellness and Fitness Program.

Departments that already have some **Priority 1 programs** in place must request funding to implement any missing Priority 1 programs before applying for funds for additional programs

All grant-funded physicals (except for explorers) must comply with the current **NFPA 1582 standards (Chapter 9, Occupational Medical Evaluation)**. The cost of physicals should reflect local physician or health center prices. For detailed guidance on implementing NFPA 1580 physicals, visit: [First Responder Center](#).

Fire Department and Nonaffiliated EMS Wellness and Fitness Priorities

Priority 2 (M) Wellness and Fitness Activities:

- Candidate Physical Ability Evaluation.
- Exercise Equipment.
- Formal Fitness Program Development Costs (e.g., IAFF/IAFC Peer Fitness Trainer Program, including travel, overtime, and implementation costs).
- Eligibility:
- Applicants can request **Priority 2 items** only if they currently offer or are requesting funding for all five required **Priority 1 activities**.

Important Notes:

- **Lower Priority for Combined Requests:** Applications requesting both Priority 1 and Priority 2 activities will receive lower funding consideration than those focused solely on completing Priority 1 activities.
- **NFPA 1583 Standards:**
 - Establishes minimum requirements for developing and managing health-related fitness programs for fire department members involved in emergency operations.
 - Aims to improve occupational performance, safety, and health while reducing risks of injury and disease.

Guidance for Fitness Programs:

- Programs should require mandatory participation but must not be punitive.
- NFPA 1583 focuses on improving overall health and fitness, not setting physical performance criteria.

Recommendation: Applicants should complete Priority 1 activities first to increase funding chances and align with program goals

Eligible Wellness and Fitness Activities for Fire Department and Nonaffiliated EMS include but are not limited to:	
<ul style="list-style-type: none"> • Behavioral health programs to include, but not limited to: Critical Incident Stress Management Programs, Employee Assistance Programs • Transportation expenses related to a member’s participation in offered Wellness and Fitness activities 	<ul style="list-style-type: none"> • Contractual costs (non-hiring) for personnel (such as nutritional counseling), physical fitness equipment (including shipping charges and sales tax, as applicable), and supplies directly related to physical fitness activities • Minor interior alterations (requested under Additional Funding and limited to \$10,000 total expenditure) to support the awarded Wellness and Fitness activities (e.g., removal/ construction of a non-weight bearing wall); note that these will require EHP review
Ineligible Wellness and Fitness Activities for Fire Department and Nonaffiliated EMS include but are not limited to:	
<ul style="list-style-type: none"> • Fitness club memberships for participants or their families • Non-cash incentives (e.g., t-shirts or hats of nominal value, vouchers to local businesses, or time-off) • Purchase of real estate • Cash incentives • Food and beverages • Subscriptions and memberships • Saunas (including infrared) • Hyperbaric chambers • Ice baths • Priority 1 or 2 items for anyone other than fire personnel, fire inspector, or EMS personnel 	<ul style="list-style-type: none"> • Purchase of medical equipment • Whole-body MRI scans • Contractual services with anyone other than medical professionals (e.g., health care consultants, trainers, and nutritionists) for programs such as smoking cessation • Purchase of equipment or personal protective equipment that is otherwise eligible under the Equipment activity or the PPE activity

Operations and Safety – Modifications to Facilities Overview

AFG Program funds may be used to modify fire stations and other facilities to improve safety and health conditions. **New fire station construction is not eligible.**

Eligible Activities:

- Source Capture Exhaust Systems (SCES):
 - SCES is a **High Priority** item for mitigating vehicle exhaust exposure.
 - These systems capture exhaust gases directly from the vehicle tailpipe and expel them outside the building via mechanical or pneumatic means.

- Sprinkler Systems
- Carbon Monoxide Alarms
- Smoke/Fire Detection Systems

Important: Only systems specific to these functions are eligible. Multi-purpose systems that include ineligible features are not allowed.

Key Requirements:

1. Environmental and Historic Preservation (EHP) Review:

- All facility modifications, including major or minor changes and equipment installations, require EHP review.

2. Minor Interior Alterations:

- Minor alterations (e.g., removal or construction of a non-weight-bearing wall) to support Training or Wellness and Fitness activities are eligible under Additional Funding, with a total expenditure limit of \$10,000.

3. Funding Cap:

- The total cost for modifications (e.g., a sprinkler system and exhaust system) cannot exceed \$100,000 per individual station.

4. Structural Limitations:

- Modifications cannot change the structure’s footprint or profile.

5. Health and Safety Impact:

- Eligible projects must directly improve the health and safety of firefighters.

Additional Notes:

- **Vehicle Mounted Exhaust Systems:** these remain classified as a **High Priority** item under the Equipment Activity.
- **Priority for Diesel Fume Mitigation:** Due to the risks posed by diesel fumes, SCES systems are considered a high Priority for facility modifications.

Applicants should ensure all requested modifications align with these guidelines to maximize funding eligibility.

Facility Considerations:

1. Highest Priority:

- Facilities staffed full-time.
- Facilities with sleeping quarters.

2. Secondary Consideration:

- Facilities without sleeping quarters.
- Facilities with part-time occupancy.

3. Next Consideration:

- Training facilities.
- Marine fire facilities.
- Intermittently occupied facilities.

Applicants should align their requests with these priorities to optimize funding consideration.

All of the following are considerations in pre-scoring and peer review determinations:

Eligible Modifications to Facilities Priorities for Fire Department and Nonaffiliated EMS include but are not limited to:	
H	<ul style="list-style-type: none"> • New source capture exhaust systems, sprinkler systems, carbon monoxide, or smoke/fire detection systems – only for these types of systems and not multi- purpose systems that encompass ineligible features as described below. • Replacement or updates to existing source capture exhaust systems, sprinkler systems, carbon monoxide, or smoke/fire detection systems are considered lower priority over requests submitted for new systems.
M	<ul style="list-style-type: none"> • Emergency generators, Air Quality Systems (AQSs) • Note: AQSs are fixed equipment that are air purifying, scrubbing, and/or air exchange systems.

Ineligible Modifications to Facilities Priorities for Fire Department and Nonaffiliated EMS include but are not limited to:	
<ul style="list-style-type: none"> • Station maintenance • Resurfacing of bay floors • Interior remodeling not pertaining to the requested project(s) • Food and beverages 	<ul style="list-style-type: none"> • Security systems, or other alerting systems of similar purpose designed to notify fire stations of unauthorized access or provide deployment notifications or multi-purpose systems that include any of these features even if they also include otherwise eligible features

Regional Applications Overview

A Regional application allows a fire department or nonaffiliated EMS organization to act as a host and apply for funding on behalf of itself and other participating AFG Program-eligible organizations. The host and its partners must be the intended beneficiaries of the proposed project.

Eligibility and Requirements:

1. Host Eligibility:

- A **fire department** can host on behalf of other eligible fire departments and nonaffiliated EMS organizations within the same application.
- A **nonaffiliated EMS organization** can only host other nonaffiliated EMS organizations.
- **State Fire Training Academies (SFTAs)** are not eligible to apply under the Regional activity.

2. Eligible Regional Activities:

- **Vehicle Acquisition**
- **Operations and Safety**, limited to:
 - Training
 - Equipment
 - Wellness and Fitness

- PPE

3. Regional Goals:

- Projects must achieve cost-effectiveness, support regional efficiency and resilience, and directly benefit more than one local jurisdiction (e.g., county, parish, town, township, city, or village).

4. Vendor Requirement:

- All departments and agencies in a Regional application must use the same vendor to foster interoperability.
- Exceptions require pre-approval by FEMA in writing and must be based on compelling operational need.

Funding Limitations:

- Funding limits are based on the **total Population served** by the host and participating partners.
- Example: If the host and partners serve a population of 100,000 or fewer and receive a \$1 million Regional award, the host has reached its funding cap and is no longer eligible for additional AFG Program funds.

Community and Population Considerations:

- The **community identification characteristic** (e.g., Rural, Urban, or Suburban) and the **organizational status** (e.g., Career, Combination, or Volunteer) of the host applicant will apply to the Regional application, regardless of the composition of the participating partners.
- The **regional population served** is the aggregate of the geographically fixed primary first-due response areas of the host and participating partners.
 - Exceptions: If the host is also the parent organization responsible for smaller, independent stations.
- The **call volume for regional applications** is the aggregate of the host and regional partners

Application Restrictions:

- The host and participating partners may submit their own individual applications for AFG Program activities (Vehicle Acquisition or Operations and Safety) but not for the same item.
 - Example: A department cannot apply for PPE under its own application and also participate in a Regional PPE application.

Application Narrative Requirements:

The host must include:

- A list of all participating organizations benefiting from the Regional project.
- Validated points of contact and each organization's EIN.
- Clear and detailed information on the requested regional activities.
- Specific details on the distribution of grant-funded acquisitions or contracted services and the responsibilities of the host and partner organizations.

Host Responsibilities:

- The host is responsible for all aspects of the grant, including:
 - Cost share.
 - Accountability for assets.
 - All reporting requirements.
- The host is **not considered a pass-through entity** and may not issue sub-awards.

- The host must provide macro demographics (e.g., total square miles) and master listings (e.g., combined SCBA inventories) for the region served.

Compliance Requirements:

- All participants must be compliant with AFG Program requirements, including:
 - Current status on past grants.
 - Closeouts.
 - Reporting requirements.
- The host agency may not distribute grant-funded assets or provide grant-funded services to non-compliant partners. FEMA will notify the host and delinquent partners of specific deficiencies.

Memorandum of Understanding (MOU):

- A Regional host and participating partners must execute an **MOU or equivalent document** signed by all parties.
- The MOU must specify:
 - Individual and mutual responsibilities of the host and partners.
 - Each participant’s level of involvement in the project(s).
 - EINs of participating partners.
 - Proposed distribution of grant-funded assets or contracted services.
- Copies of the MOU will be requested during the technical evaluation of the application if it is not included originally.
- Any entity benefiting from the award must be an eligible AFG Program organization and a party to the MOU.

By adhering to these guidelines, Regional applicants can ensure their applications meet AFG Program requirements and maximize their chances of receiving funding.

Vehicle Acquisition Guidelines

Eligibility and Standards:

- Vehicles purchased with AFG Program funds must comply with **NFPA 1900** standards (Standard for Aircraft Rescue and Firefighting Vehicles, Wildland Fire Apparatus, and Automotive Fire) or equivalent (e.g., Standard for Automotive Ambulances).
- Leases, loan payments, or installment plans for vehicles are not eligible and will not be reimbursed.

Community Paramedic/Health Vehicles:

- These are **non-transport vehicles** and cannot serve a dual role (e.g., as utility or support vehicles).
- Emergency response packages (e.g., lights, sirens) and operational equipment (e.g., rescue tools, firefighting equipment) are **ineligible** for these vehicles.

Requesting Multiple Vehicles:

- Applicants may request more than one vehicle but must stay within the **financial cap based on population** listed in the application.
- If multiple requests are approved, the total funding for all vehicles must remain within the financial cap.

- Each vehicle request requires:
 - A separate line item.
 - A complete narrative for each vehicle.
 - Details such as the **age** and **vehicle identification number (VIN)** of each vehicle being replaced.
 - VINs cannot be reused across multiple line items.

Vehicle Reassignment:

- If a vehicle is not being replaced but is having its service status changed (e.g., from first due to reserve), the VIN must still be provided in the narrative for the vehicle being reassigned.

Driver/Operator Training Requirements:

1. Fire Vehicles:
 - Applicants must have drivers/operators trained to **NFPA 1002** standards (or equivalent) or have a training program in place before the awarded vehicle is delivered.
 - Failure to meet this requirement will result in ineligibility for a vehicle award.
2. Nonaffiliated EMS Vehicles:
 - Drivers/operators must be trained to the **National Standard Emergency Vehicle Operator Curriculum (EVOC)** developed by the U.S. Department of Transportation (DOT) or equivalent.
 - A training program must be in place before the awarded vehicle is delivered.
3. Driver Training Program Requests:
 - Applicants may request funding for a driver training program within the “**Vehicle Acquisition**” section.
 - this request must be added in the “**Additional Funding**” area in the “**Request Details**” section of the Vehicle Application.
 - All training programs must be completed before vehicle delivery, or the recipient will be in violation of the grant agreement.

Evaluation Criteria:

- The pre-score evaluation considers the department’s need for the vehicle based on:
 - The age and condition of current vehicles.
 - The demands on the organization.

By adhering to these guidelines, applicants can ensure compliance with AFG Program requirements and improve their chances of securing funding for vehicle acquisition.

Eligible Vehicle Activities for Fire Department, and SFTA include but are not limited to:

Priority	Urban Communities	Suburban Communities	Rural Communities
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H	<ul style="list-style-type: none"> • Aerial • Ambulance • Pumper • Rescue Vehicle Light, Medium, or Heavy • Non-Transport EMS (Community Paramedic/Healthcare) • Quint • Brush Type III or larger 	<ul style="list-style-type: none"> • Aerial • Ambulance • Pumper • Tanker/Tender • Rescue Vehicle Light, Medium or heavy • Non-Transport EMS (Community Paramedic/Healthcare) • Quint • Brush 	<ul style="list-style-type: none"> • Aerial • Ambulance • Brush/Attack • Pumper • Tanker/Tender • Non-Transport EMS (Community Paramedic/Healthcare) • Quint
M	<ul style="list-style-type: none"> • Command/Mobile Communications Vehicle • HazMat Unit • Air/Light Unit • Rehab Unit 	<ul style="list-style-type: none"> • Command/Mobile Communications Vehicle • HazMat Unit • Air/Light Unit • Rehab Unit 	<ul style="list-style-type: none"> • Command/Mobile Communications Vehicle • Hazardous Materials Unit • Air/Light Unit • Rescue Vehicle Light, Medium or Heavy
L	<ul style="list-style-type: none"> • ARFF • Foam Truck • Fire Rescue/Boat Unit • Highway Safety Unit • Hybrid (i.e., Transport Engine) • Tanker/Tender 	<ul style="list-style-type: none"> • ARFF • Foam Truck • Highway Safety Unit • Hybrid (i.e., Transport Engine) • Fire Rescue/Boat Unit 	<ul style="list-style-type: none"> • ARFF • Foam Truck • Highway Safety Unit • Hybrid (i.e., Transport Engine) • Fire Rescue/Boat Unit • Rehab Unit

Eligible Regional Vehicle Activities for Fire Departments (ALL Community Types)

H	<ul style="list-style-type: none"> • Aerial • Air/Light Unit • Bariatric Ambulance • Command/Mobile Communications Vehicle • Non-Transport EMS (Community Paramedic/healthcare) • Rehab Unit • Rescue Vehicle Light, Medium or heavy • Tow Vehicle (Applied for under equipment)
M	<ul style="list-style-type: none"> • Highway Safety Unit
L	<ul style="list-style-type: none"> • Hazardous Materials Unit • Foam Truck

Eligible Nonaffiliated EMS and Nonaffiliated Regional Vehicle Activities

H	<ul style="list-style-type: none"> • Ambulances • Bariatric Ambulance • Non-Transport EMS (Community Paramedic/healthcare)
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Compliance with Standards

- Ambulances must comply with NFPA 1900, or GSA Federal Standard KKK-A-1822F
- Applicants must certify that unsafe vehicles will be permanently removed from service if awarded a grant; acceptable uses of unsafe vehicles include farm, nursery, scrap metal, salvage, construction, or donation to a foreign entity
- Applicants should consider adopting the principles of Traffic Incident Management Systems (TIMS); the USFA report on TIMS can be found on FEMA’s website at: [Traffic Incident Management Systems](#)
- New fire apparatus must be compliant with NFPA 1900 for the year ordered/manufactured

Additional Considerations (to include, but not limited to)

- Age and mileage of the vehicle being replaced; older equipment receives higher consideration
- Age of the newest vehicle in the department’s fleet that is like the vehicle to be replaced
- Average age of the fleet; older equipment within the same class
- Call volume of primary first due response area or region
- Converted vehicles (with an emphasis on tanker/brush trucks) not designed or intended for use in the fire service departments that have automatic aid agreements, mutual aid agreements, or both; a converted vehicle is any vehicle that is not engineered to an NFPA standard, or not being used for its original design, or over its gross vehicle weight
- Vehicles on loan to the organization in the application narrative but not in the organization’s inventory
- Damaged vehicles and out of service vehicles in the organization’s inventory
- Replacement of open cab/jump seat configurations

IMPORTANT

Vehicle Inventory Requirements:

- Applicants may need to provide additional fleet details after submitting their application.
- Vehicle inventory must include:
 - Owned vehicles.
 - Leased or long-term loaned vehicles.
 - Vehicles ordered or under contract but not yet received.

Vehicle Definitions:

- **Front Line Vehicle:** Fully equipped and ready for emergency response.
- **Ready-Reserve Vehicle:** Equipped and can quickly be made ready for response.
- **Reserve Vehicle:** Not fully equipped, used when front-line vehicles are out of service.

- **Temporarily Out of Service Vehicle:** Removed from service for repairs but will return to front-line or reserve status.
- **Decommissioned Vehicle:** Permanently removed from emergency duties (e.g., retired, parade use). Not included in inventory or eligible for replacement.

Vehicle Contract Requirements:

- Recipients must submit a copy of the vehicle purchase contract to FEMA for compliance monitoring.
- Without a contract, recipients cannot:
 - Request advance federal funds for partial payments.
 - Request a project extension.

Bond Requirements:

- **Performance Bond (Recommended):** Protects applicant funds if the vendor fails to deliver or goes out of business.
- **Prepayment Bond (Required):** Protects federal funds if federal money is advanced for a down payment. Costs are reimbursable under the grant.

Penalty Clause:

- Contracts must include a penalty clause of at least \$100/day for non-delivery or non-performance by the vendor. Exceptions require FEMA approval.

Payment Guidelines:

- **Down Payment:** Allowed up to 25% of the federal share. Costs beyond this must be covered by the recipient.
- **Final Payment:** May be requested in advance but cannot be disbursed until the vehicle is received, inspected, and accepted.

Eligible Vehicle Activities for Fire Department, Nonaffiliated EMS Organizations, Joint/Regional, and SFTA include but are not limited to:

<ul style="list-style-type: none"> • Cost of vehicle • Physicals to meet current NFPA 1582/US DOT 649 F • Cost of associated equipment that is eligible under current NFPA 1900 • Driver/operator training programs that meet applicable standards, current NFPA 1002 or EVOC, or equivalent 	<ul style="list-style-type: none"> • Travel expenses (air/rail transportation, mileage, hotel/lodging) to inspect a requested vehicle during production Note: Food and beverages are ineligible travel expenses
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Ineligible Vehicle Activities for Fire Department, Nonaffiliated EMS Organizations, Joint/Regional, and SFTA include but are not limited to:

<ul style="list-style-type: none"> • Leasing, rental, or installment purchase of any grant funded vehicle • Aircraft, bulldozers, or construction-related equipment • Using the vehicle being awarded as collateral for any financial loan 	<ul style="list-style-type: none"> • UTVs and ATVs • UAVs and drones • Used or refurbished apparatus • Converted vehicles not originally designed for firefighting • Food and beverages
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Examples of vehicle types

- **Pumper** (an apparatus that carries a minimum of 300 gallons of water and has a pump with the capacity to pump a minimum of 750 gallons per minute [GPM])
- **Urban interface vehicles** (Type I) pumper (300 gallons of water and 750 GPM)
- **Ambulance** (vehicle used for transporting patients)
- **Tanker/Tender** (an apparatus that has water capacity in excess of 1,000 gallons of water)
- **Quint Aerial** (an aerial ladder, elevating platform, or water tower that is designed to position personnel, handle materials, provide continuous egress, or discharge water)
- **Quint** (fire apparatus with a permanently mounted fire pump, a water tank, a hose storage area, an aerial ladder or elevating platform with a permanently mounted waterway, and a complement of ground ladders)
- **Aerial Ladder** (elevating platform, or water tower that is designed to position personnel, handle materials, provide continuous egress, or discharge water)

Unsafe Vehicles: Certification and Disposition Requirements

Certification Requirement:

Applicants who specify that the vehicle(s) to be replaced are unsafe must certify that, if awarded, the vehicle will be permanently removed from emergency service response.

- **Permanently Removed means:**
 - The recipient cannot use the vehicle for any emergency service response.
 - The recipient cannot sell or transfer the vehicle to any individual or emergency service response organization that would use it for emergency service response.

Grant Agreement Violation:

- If a recipient certifies that an unsafe vehicle will be removed from service but later sells or transfers the vehicle to another emergency service response organization or otherwise fails to remove the vehicle from emergency service response, the recipient will be considered in violation of the grant agreement.

Acceptable Dispositions for Unsafe Vehicles:

Unsafe vehicles may be donated or sold for purposes that do not involve emergency service response. Acceptable dispositions include:

- **Donation or Sale to a Training Facility:**
 - The vehicle may be used for training purposes only, with **no emergency response outside the training grounds.**
- **Farm Use:**
 - The vehicle may be repurposed for agricultural activities.
- **Construction or Nursery Use:**
 - The vehicle may be used for construction or nursery operations.
- **Sale to a Non-Emergency Service Response Entity:**
 - The vehicle may be sold for refurbishment or other non-emergency uses.
- **Scrap Metal or Salvage:**
 - The vehicle may be dismantled or sold for parts.
- **Foreign Donation:**
 - The vehicle may be donated to entities outside the United States for non-emergency purposes.

By adhering to these guidelines, recipients ensure compliance with the grant agreement and maintain safety standards.

C. Appendix C – Award Administration Information

Appendix C provides detailed guidance on the **programmatic and financial administration** of AFG Program awards. Recipients are encouraged to review this information to ensure compliance with award requirements and to effectively manage their grant activities.

Help FEMA Prevent Fraud, Waste, and Abuse

If applicants or recipients have information about instances of fraud, waste, abuse, or mismanagement involving FEMA programs or operations, they should contact the DHS Office of Inspector General (OIG) hotline at (800) 323-8603, by fax at (202) 254-4297, or email HOTLINE@oig.dhs.gov.

Grant Writer/Preparation Fees: Eligibility and Documentation Requirements

Eligibility for Reimbursement: Grant Writer Fees may be included as a pre-award expenditure, subject to the following conditions: Fees must comply with the cost-share requirement. Services must be competitively sourced, specifically identified, and listed in the “Request Details” section of the application. Costs must comply with 2 C.F.R. § 200.458. Reimbursement is limited to application preparation (not administration) and capped at \$1,500. Timing of Allowable Costs:

- Fees must be paid within the following timeframe:
 - 90 days prior to the publication date of the NOFO and up to 30 days after the application period closes.

Retainer or Subscription Fees:

- Retainer or subscription fees are eligible if:
 - They were competitively secured.
 - Costs are limited to the start of the appropriation period for the underlying award.
 - They meet the requirements under 2 C.F.R. § 200.458.

Ineligible Costs:

- Fees payable on a **contingency basis** are **not eligible**.
- Federal funds cannot be used to pay entities, including grant writers, that are **suspended or debarred** from federal contracts.

Verification of Contractor Eligibility:

- Recipients must verify contractor eligibility under **2 C.F.R. § 180.300** to ensure compliance.

Accuracy and Certification:

- Applicants must review all work produced by grant writers or third parties for **accuracy** before submission.
- By submitting the application, applicants certify that:
 - All information is **true and accurate**.
 - Submission of false or misleading information, regardless of intent, may result in actions by FEMA, including:
 - The application not being considered for award.
 - Temporary withholding of funding under an existing award pending investigation.
 - Referral to the **DHS Office of Inspector General (OIG)**.

Required Documentation:

Applicants must provide the following documentation to FEMA upon request:

1. Grant Writer’s Contract for Services

2. **Invoice or Purchase Order**
3. **Canceled Check (Front and Back)**
4. **Evidence of Competitive Procurement**

- If local procurement policies do not require competitive bidding for amounts under \$1,500, applicants may be asked to provide a copy of that policy.

Failure to provide the requested documentation may result in the grant writer fee being deemed **ineligible**, and the grant may be reduced accordingly.

Application Participants:

- FEMA requires applicants to identify all individuals or organizations that assisted with the development, preparation, or review of the application in the **“Contact Information”** section.
- This includes anyone involved in drafting or writing the narrative and budget, whether:
 - **Compensated or not.**
 - Assistance occurred **before submission** of the application.

By adhering to these guidelines, applicants can ensure compliance with FEMA requirements and avoid issues with grant writer fee eligibility.

Maintenance and Sustainment for AFG Programs

Allowable Costs:

- FEMA preparedness grant funds may cover repairs, replacements, maintenance contracts, warranties, and user fees if they directly support critical capabilities developed with FEMA or DHS grants.

Unallowable Costs:

- Routine upkeep (e.g., gasoline, tire replacement, oil changes, inspections, or facility maintenance) and related supplies are the recipient's responsibility and cannot be funded by the grant.

Guidelines for Maintenance Agreements, Warranties, and User Fees:

1. Grant Period Limitation:

- Maintenance agreements, service contracts, or warranties purchased with grant funds cannot extend beyond the grant's period of performance, unless:
 - The warranty is incidental to the original equipment purchase and aligns with typical coverage for such items.

2. Stand-Alone Agreements:

- Warranties or maintenance contracts for already-owned equipment cannot exceed the grant's period of performance.

3. Reasonableness:

- Extended warranties or agreements must be reasonable for the equipment's expected useful life. For example, a 10-year warranty on equipment with a 5-year lifespan is not reasonable and cannot be charged to the grant.

Taxes, Fees, Levies, and Assessments

Taxes, fees, levies, or assessments that the recipient is legally required to pay and are directly related to any eligible AFG Program acquisition activity may be charged to an AFG Program award pursuant to 2 C.F.R. § 200.470. These charges shall be identified and enumerated in the AFG Program application narrative, as well as the “Request Details” section of the acquisition activity.

Any avoidable and unreasonable costs that result from the action or inaction of a recipient (or recipient's agent) or that prevent that recipient from enjoying any lawful exemption, waiver, or reduction of any tax, fee, levy, or assessment directly related to any eligible AFG Program acquisition activity, are not chargeable to any AFG award.

Example: Governmental entities and Public Safety Agencies are exempt from some Federal Communications Commission (FCC) fees*, but only if the eligible organization submits an exemption or waiver request to the FCC.

**Government entities are not required to pay FCC regulatory fees. Nonprofit entities (exempt under Section 501 of the Internal Revenue Code) may also be exempt. The FCC requires that any entity claiming exempt status submit, or have on file with the FCC, a valid Internal Revenue Service Determination Letter documenting its nonprofit status or certification from a governmental authority attesting to its exempt status. For more information, please visit the Federal Communications Commission website.*

Excess Funds: Guidelines and Restrictions:

FEMA expects recipients to complete awarded activities within the budget allocated. However, excess funds may remain after completing the original project described in the recipient's award. This may be due to cost savings from under-budget acquisition activities or competitive procurement processes. These excess funds are to generally be deobligated and may not be used for additional activities.

FEMA may consider exceptions if urgent and compelling needs are identified that directly relate to a demonstrated event(s) impacting the health and safety of the department's firefighters, such as a presidentially declared disaster. Requests must be submitted at least 120 days prior to period of performance expiration. NOTE: the opportunity for excess funds is limited when the original uncompleted Scope of Work is changed via an amendment such as reduction in quantities.

Payments and Amendments

FEMA uses the Direct Deposit/Electronic Funds Transfer method of payment to recipients. AFG Program payment/drawdown requests are generated using FEMA GO. Recipients should not expend funds until all special conditions listed on the grant award document have been met, including completion of EHP review, and the request for payment in FEMA GO has been approved. Recipients should draw down funds based upon immediate disbursement requirements; however, FEMA strongly encourages recipients to draw down funds as close to disbursement or expenditure as possible to avoid accruing interest.

Non-federal entities should keep detailed records of all transactions involving the grant. FEMA may at any time, request copies of any relevant documentation and records, including purchasing documentation along with copies of cancelled checks for verification. See, e.g., 2 C.F.R. §§ [200.318\(i\)](#), [200.334](#), [200.337](#).

Advances

Advance Payments:

- Recipients can receive advance payments if they:
 1. Minimize the time between receiving funds and spending them (within 30 days).
 2. Maintain financial management systems that meet federal standards (2 C.F.R. Part 200).

Requirements for Advance Payments:

- Recipients must submit invoices or purchase orders with their payment requests.

- Environmental and Historic Preservation (EHP) review must be completed before advance payments are made.

Compliance with Federal Laws:

- Recipients must follow federal laws in effect when the grant is awarded, including:
 - **Uniform Administrative Requirements** (2 C.F.R. Part 200).
 - **Cash Management Improvement Act (CMIA)** (31 C.F.R. Part 205).

Interest on Federal Funds:

- Interest accrues from the time funds are deposited into the recipient’s account until they are spent on program purposes.
- For the interest rate, refer to the Treasury Current Value of Funds Rate.

Reimbursement

Reimbursement Payments:

- Reimbursement is preferred if advance payment requirements under **2 C.F.R. § 200.305** cannot be met.
- Recipients must minimize the time between receiving funds and spending them, as required by **31 C.F.R. Part 205**.

Requirements for Reimbursement Requests:

- Recipients must provide:
 1. Proof of purchase (e.g., canceled check or credit card transaction).
 2. Active SAM.gov registration.
 3. Final invoice(s).

Rebates

Recipients shall disburse program income, rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments, in accordance with 2 C.F.R. § 200.305. The reduction of federal financial participation via rebates/refunds may generate excess funds for the recipient if the recipient previously obligated their Cost Share match based upon the original award figures. If the recipient previously obligated their original Cost Share prior to the rebate, then the recipient may have minimum excess funds equal to the difference between the original Cost Share less the rebate adjusted Cost Share

Payment Requests During Closeout

Reimbursement Payment Requests:

- Recipients may submit **reimbursement payment requests** up to **120 days** after the expiration of the **Period of Performance (POP)** during the award’s closeout reconciliation.
- **Reimbursement payments** are the only eligible payment requests allowed after the grant’s POP has expired.

Eligibility Requirements for Reimbursement:

- The expenditure must have been **obligated** and the goods or services **received** during the active POP of the award.
- The payment request must include **clear and specific information** certifying that the liquidation of federal funds is for an obligation properly incurred during the active POP.

FEMA Review:

- FEMA may request **supporting documentation** for the reimbursement at any time for review.

By adhering to these guidelines, recipients can ensure compliance with FEMA requirements for payment requests during the closeout period.

Amendments to AFG Program Awards: Guidelines

General Expectations:

- Recipients are expected to complete their projects as awarded.
- The **AFG Program does not guarantee approval** of any deviation from the original award.
- Amendments may be approved by FEMA on a **case-by-case** basis for specific reasons.

Allowable Reasons for Amendments:

1. Extension of the Period of Performance (POP):

- Extensions are limited to 6 months and only to complete the original, unamended scope of work. (vehicles/apparatus awards may be granted additional time)
- Extensions cannot be used to utilize excess funds.
- Extension requests must be submitted 120 days prior to the period of performance expiring

2. Changes to the Award Scope:

- Changes to specific item descriptions.
- Adjustments to quantities of items or services procured.
- Retroactive approval (pre-award).
- Closeout issues.

3. Budget Changes:

- Non-closeout deobligation of funds.
- Adjustments to unit prices due to changes in quantities.

Submission Requirements:

- **Amendments must be submitted via FEMA GO.**
- Requests must include **specific and compelling justifications** for the proposed changes.
- Amendments must be submitted at least **120 days before the end of the Period of Performance (POP).**

Additional Requirements:

- Recipients must maintain an active SAM.gov registration for all amendments to be considered.

By adhering to these guidelines, recipients can ensure their amendment requests are properly submitted and have the best chance of being approved by FEMA.

Deobligation of Unused Funds: Guidelines

What is Deobligation?

- **Deobligation** refers to the return of unused funds, including:
 - Funds previously drawn down via payment requests.
 - Remaining award funding that was never requested.

Process for Deobligation:

1. Submit an Amendment in FEMA GO:

- The recipient must submit an amendment stating that the unliquidated funds are not necessary for fulfilling the grant's obligations or mission.
- The amendment must also indicate the recipient's understanding that the returned funds will be deobligated and will no longer be available for any future award expenses.

2. Confirmation Process:

- FEMA will confirm the deobligation amendment with all points of contact listed in the grant.

- After confirmation, FEMA will hold the approved deobligation request for 14 days to allow the recipient time to reconsider.

3. Finalization:

- Once processed, the deobligation of funds is permanent and cannot be reversed.

Impact of Deobligation:

- **Deobligation will:**
 - Decrease the **federal portion** of the grant.
 - Reduce the recipient's **Cost Share obligation**.
 -

By following this process, recipients can return unused funds in compliance with FEMA guidelines while ensuring proper documentation and understanding of the deobligation's finality.

Disposition of Grant Funded Equipment

A recipient must use, manage, and dispose of AFG Program-funded equipment in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 C.F.R. § 200.313. Except for state governments, when original or replacement equipment acquired under an AFG award is no longer needed for the original project, program, or other activities currently or previously supported by a federal awarding agency, the recipient must request disposition instructions from FEMA. FEMA strongly recommends contacting the Fire Grants Help Desk prior to the disposition of AFG Program funded equipment, to include vehicles.