



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

Wednesday, April 01, 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 - Larry Strother
Alderman - Mark Barefoot
Town Manager - Alice Derian*

*Mayor Pro Tem - Connie Pletl
Alderman – Kip Malcolm
Alderman – Laura Olszewski
Town Clerk – Alexis Stanfield*

- I. CALL TO ORDER (Mayor Grant)**
- II. INVOCATION (Mayor Pro Tem Pletl)**
- III. PLEDGE OF ALLEGIANCE (Alderman Olszewski)**
- 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 Aldermen has control.

VII. PUBLIC PRESENTATIONS AND HEARINGS

- A. Coastal Engineer Monthly Report (Engineer Way)**

VIII. CONSENT AGENDA

- A. Approval of Minutes**
 - March 4, 2026, Board of Aldermen Regular Meeting Minutes
 - March 13, 2026, Special Meeting Minutes
 - March 17, 2026, Special Meeting Minutes

B. Department Head Reports

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

C. Committee Reports

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

D. Budget Amendment 2026-26.46 for the Hiring of the Interim Town Manager

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

IX. CONTINUING BUSINESS

A. Approval of Interim Town Manager Contract and Contract Authorization 2026-26.47 (Mayor Grant)

Specific Action Requested: Mayor may request a motion to Approve the Interim Town Manager Contract and Contract Authorization 2026-26.47.

X. NEW BUSINESS

- A. FEMA Update (GWI Consultant Debra Mack)
- B. Beach Project Update (TI Coastal Engineer Chris Gibson)
- C. Discussion regarding the establishment of an auxiliary police force pursuant to North Carolina General Statute §160A-282 (Alderman Malcolm)
- D. Discussion on Outside Agency Performing a Compensation Study (Mayor Grant)

XI. OPEN FORUM

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

XII. ATTORNEY'S REPORT

XIII. ALDERMAN'S REPORT

XIV. MAYOR'S REPORT

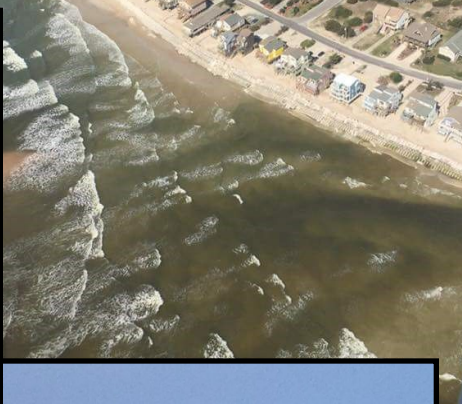
XV. CLOSED SESSION

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

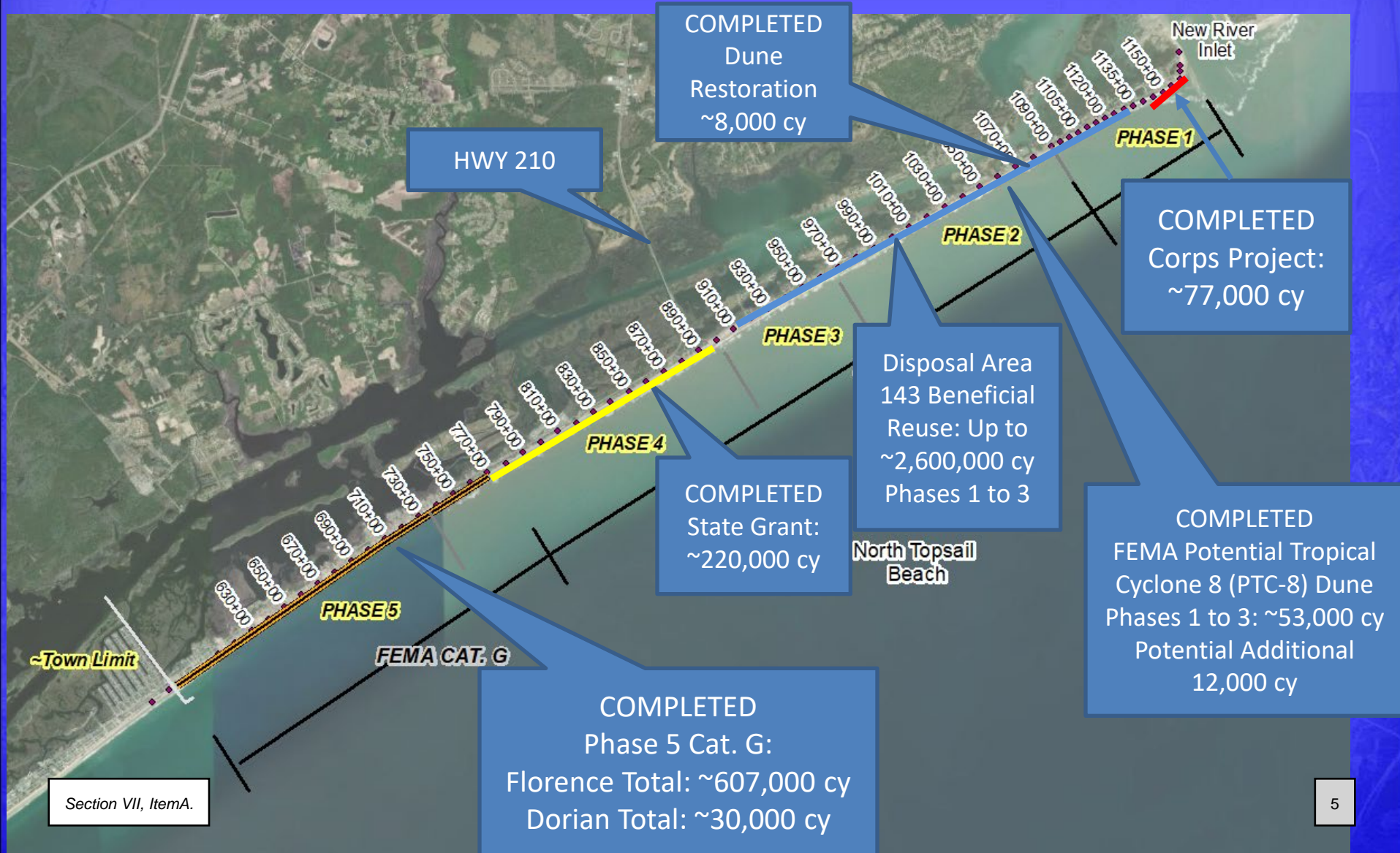
North Topsail Beach Coastal Update

April 2026



Recent and Upcoming Projects Overview

State Grant, Beneficial Reuse, FEMA, Corps Projects



USACE Navigation Dredging and Placement Phase 1 Corps Beneficial Reuse Project



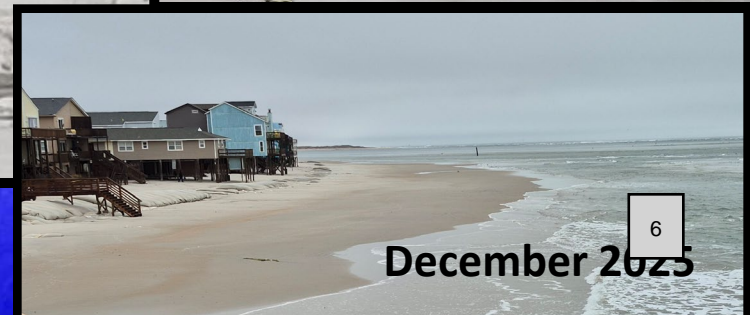
Completed at end of February 2025. Long pumping distance presents a challenge for dredgers.

Dredging

Fill Placement

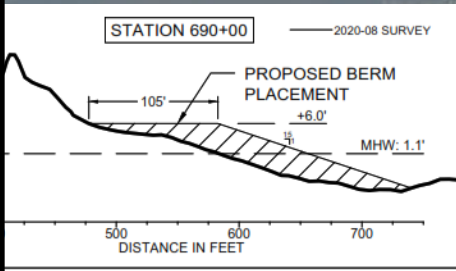


77,000 cy
Placement North of Topsail
Reef Condos



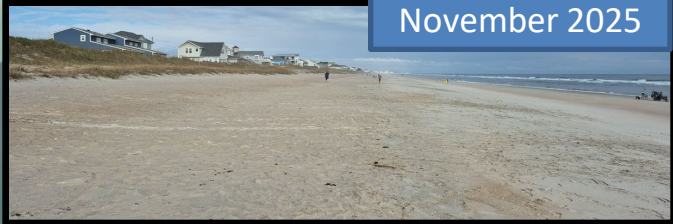
No *Section VII, Item A.* Coastal Waterway dredging planned for this winter (2026)
USACE plans for next winter will be announced this spring

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

PHASE 5



November 2025



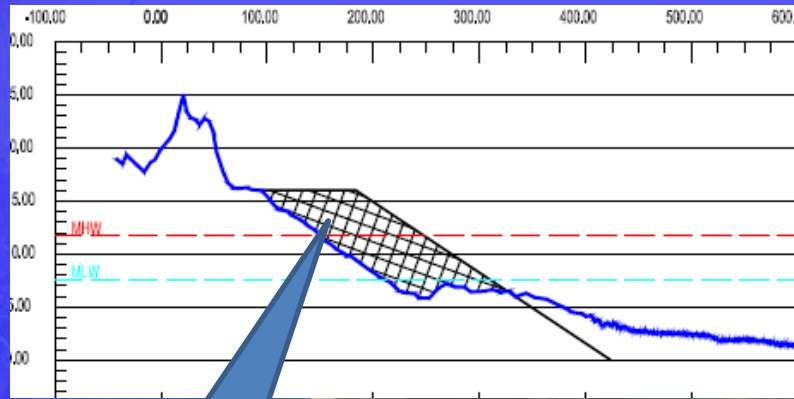
November 2025



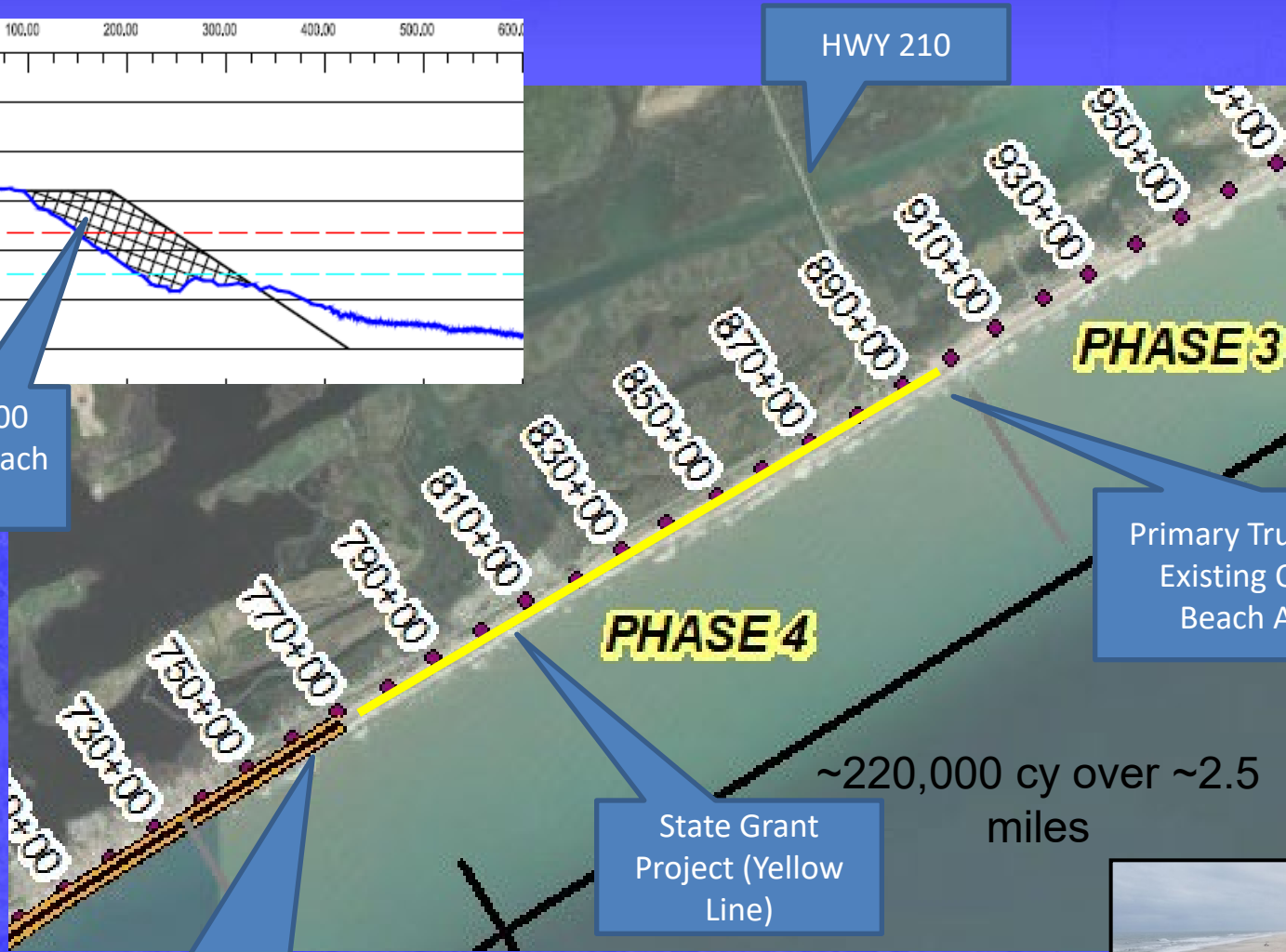
Town

Section VII, Item A.

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



HWY 210

PHASE 3

PHASE 4

Primary Truck Access at Existing Opening at Beach Access 33

State Grant Project (Yellow Line)

~220,000 cy over ~2.5 miles

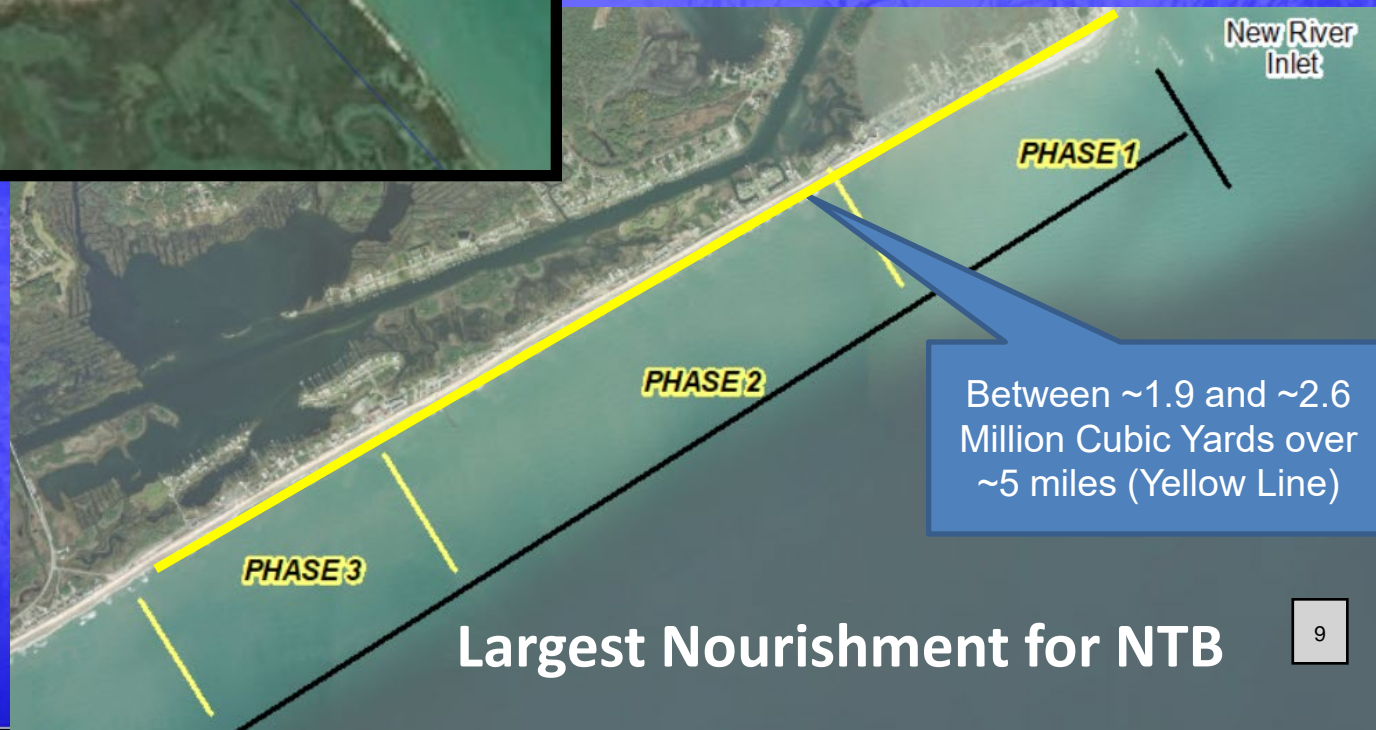
Secondary Truck Access at Existing Opening at 2nd Avenue

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.



Section VII, Item A.

Largest Nourishment for NTB

Potential Tropical Cyclone (PTC) 8

DECLARED OCTOBER 19, 2024

SUMMARY

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

DESIGNATIONS AND TYPES OF ASSISTANCE:

INDIVIDUAL ASSISTANCE (Assistance to individuals and households):

Not Requested.

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

Brunswick, Carteret, New Hanover, and Onslow Counties.

- Dune Restoration to Withstand 5-Year Storm
- FEMA Project Processing Continues
- No Additional FEMA Information Requests (three total)

Public Assistance (PA)

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

Governing Laws, Regulations, and Policies

Stafford Act

44 CFR

2 CFR

PA Program & Policy Guide (PAPPG)

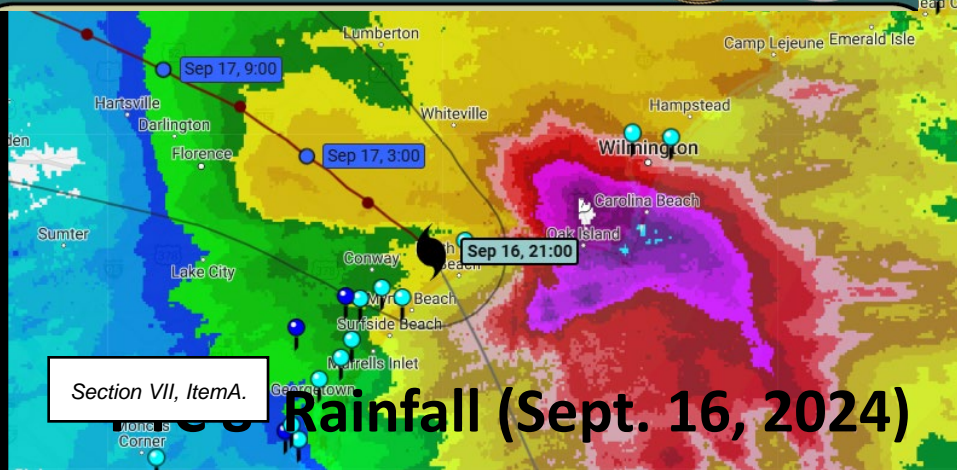
Law

Program Regulations

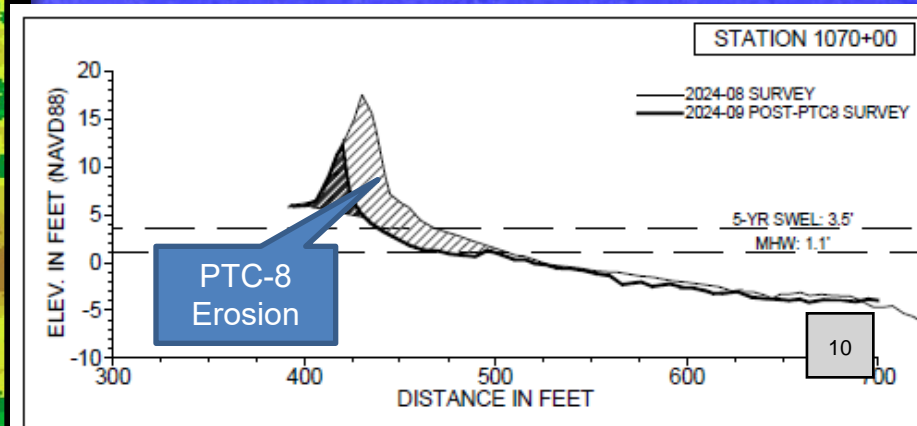
Procurement Requirements

Policy

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



Rainfall (Sept. 16, 2024)

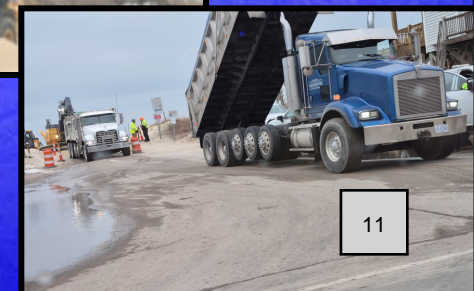
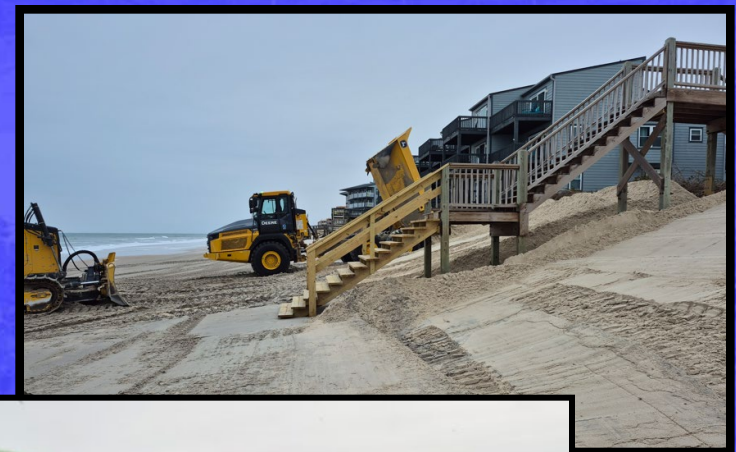
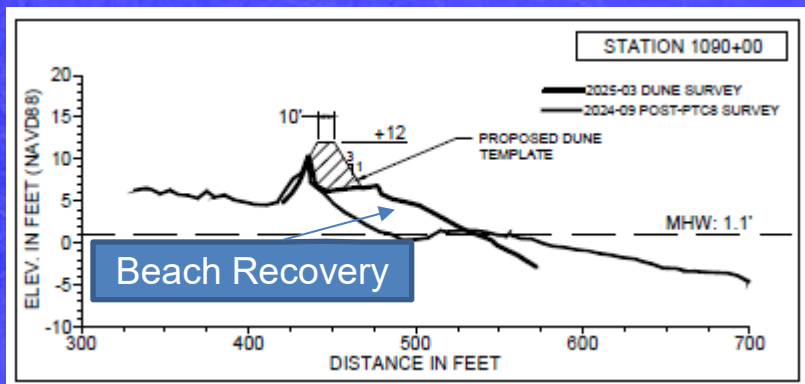


FEMA PTC-8 Mitigation Includes:

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 Planned for this Spring

ST Wooten – Contractor

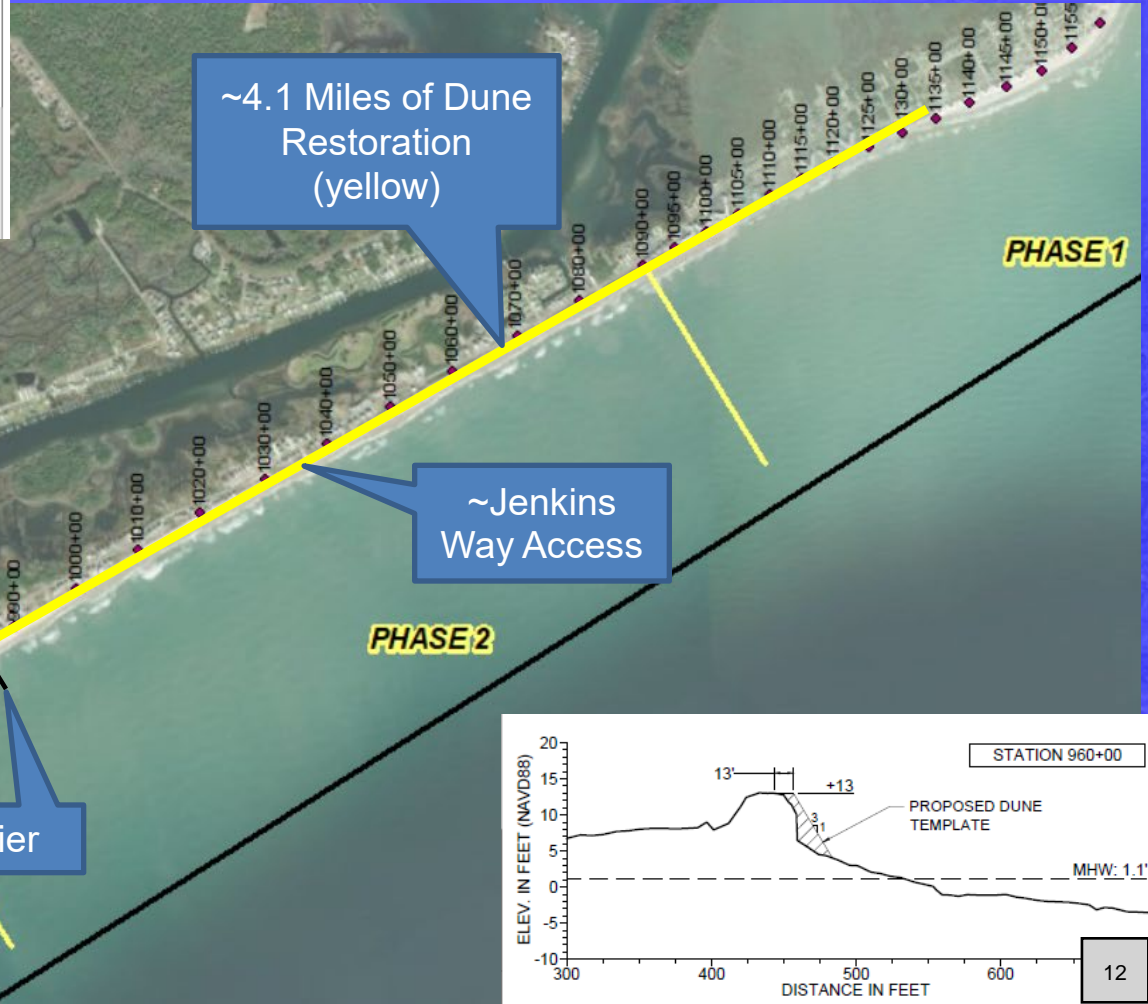
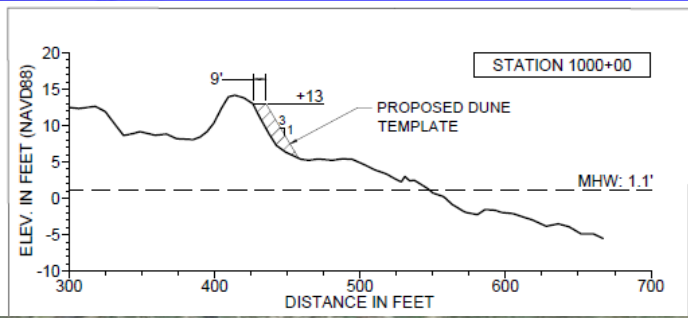


Northern Shoreline Dune Restoration (Phases 1 to 3 for 53,000 cy)

An Additional ~12,000 cy is Potentially Available

Work Completed February 18

FEMA PTC-8 Mitigation



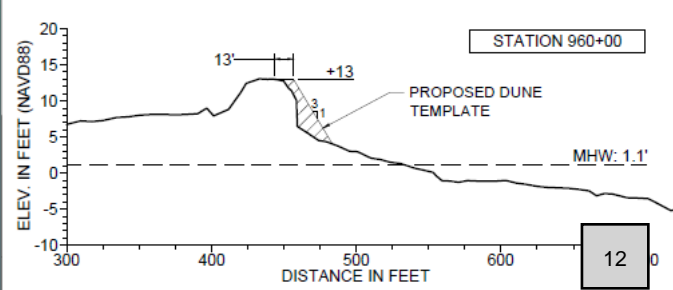
CAMA Permit Restrictions Include Not Placing Sand On Mature, Healthy Vegetation On The Dune Face

Jeffries Access

Pier

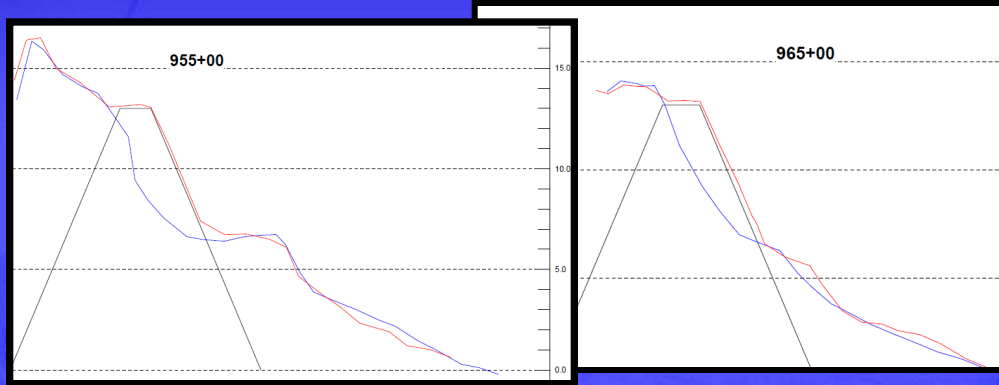
~4.1 Miles of Dune Restoration (yellow)

~Jenkins Way Access



Section VII, Item A.

Northern Shoreline Dune Restoration (Phases 1 to 3)



Section VII, Item A.

Northern Shoreline Dune Restoration (Phases 1 to 3 for 53,000 cy) February 26, 2026 Photos



Section VII, Item A.



Town Beach Projects Updates

- New River Inlet Management Master Plan EIS: Draft EIS remains under several levels of USACE review. Shutdowns have slowed this. Biological Assessment (BA) and Essential Fish Habitat (EFH) in progress (Dial Cordy).
- 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.
- Critical Dune Restoration (PTC-8) in Phases 1 and 2 COMPLETED.
- 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
- Permitting Coordination (all projects)





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

**Wednesday, March 04, 2026, at 11:00 AM
Town Hall - 2008 Loggerhead Court, North Topsail Beach, NC 28460
(910) 328-1349 | www.northtopsailbeachnc.gov**

*Mayor - Richard Grant
Alderman - Kip Malcolm
Alderman - Laura Olszewski
Town Manager - Alice Derian*

*Mayor Pro Tem - Connie Pletl
Alderman – Mark Barefoot
Alderman – Larry Strother
Town Clerk – Alexis Stanfield*

I. CALL TO ORDER (Mayor Grant)

Mayor Grant called the meeting to order at 11:00AM.

II. INVOCATION (Alderman Olszewski)

Alderman Olszewski gave the invocation.

III. PLEDGE OF ALLEGIANCE (Alderman Strother)

Alderman Strother led the Pledge of Allegiance.

IV. APPROVAL OF AGENDA

Motion – Alderman Strother made a motion to approve the agenda. Alderman Barefoot seconded the motion. The motion carried unanimously. Discussion opened.

Alderman Malcolm requested the Motor Vehicle Refunds be pulled from the Consent Agenda and added as item A. under Continuing Business so he may be recused.

Motion – Alderman Strother made a motion to approve the agenda with the amendment. Alderman Barefoot seconded the motion. The motion carried unanimously.

IV. MANAGER'S REPORT

Staffing:

Town Manager Alice Derian welcomed the new Accountant I, Norine Lux, who started employment with Town on March 2nd. Derian provided the Board and the public with some background information about Ms. Lux. She also reported the Town is accepting applications for part-time Beach Ambassadors for the summer season. The ambassadors will spend their time driving the beach strand, interacting with and educating visitors, observing and reporting violations to law enforcement officers. Three successful candidates will start Memorial Day weekend. The posting will go live on the website this week.

Potential Tropical Cyclone #8

PTC#8 sand work was completed on February 18th. In total, 61,000 cubic yards of sand were placed as part of this emergency berm project. The next phase of this project will be dune plantings. This is expected to take place this Spring. Engineer Fran Way has reached out to Coastal Transplants for information. FEMA informed Derian on February 28th that the Town's CAT B project has been approved by FEMA and the Town's total eligible amount is \$4,330,561. Since this is a large-scale project, the state can create reimbursement requests now with invoices and proof of payment that are ready to be submitted. This will provide some cash flow to the Town before the project is ready to be closed out.

FY 2026-2027 Budget Calendar:

Department Head meetings were held. These meetings were attended by Town Manager, Finance Officer and Department Head to assess departmental needs and review capital improvement requests. Derian submitted a proposed budget calendar based on her knowledge of Board members' schedules and offered to alter it should the Board require different days. The Board did not adopt the FY 2026 - 2027 Budget Calendar that was proposed. They requested time to review their calendars, submit dates of availability, and have the clerk draft new dates.

VI. OPEN FORUM

Shane Bartos, 13 Osprey Drive, spoke about updating the beach access language to include level one and two of electric bikes.

VII. PUBLIC PRESENTATIONS AND HEARINGS

A. Coastal Engineer Monthly Report (Engineer Way)

Fran Way, TI Coastal Engineer, provided an update to the Board regarding recently completed, current, and upcoming beach projects. This included updates regarding state grants and beneficial reuse, and Corps projects. The USACE Navigation Dredging and Placement Phase 1 Corps Beneficial Reuse Project was completed at the end of February 2025. There is no dredging planned for this upcoming winter (2026), but the USACE plans to announce Winter 2027 dredging plans this summer. Way reported that the FEMA Mitigation Phase 5 (and some of Phase 4) Beach Nourishment was completed. This held up well to PTC-8 and other recent storms (including Hurricane Erin and recent wave/surge events). Funding, Research, and Coordination of DA_143 is ongoing. Based on agency feedback, this project includes between 1.9 and 2.6 million cubic yards of sand. Easement coordination is continuous with state agencies. PTC #8 FEMA project process continues. There are no additional FEMA Information Requests. The Draft NRIR Management Master Plan EIS is under several levels of USACE review. Government shutdowns have slowed the process. The Biological Assessment and Essential Fishing Habitat is in progress.

VIII. CONSENT AGENDA

A. Approval of Minutes

February 11, 2026, Board of Aldermen Regular Meeting Minutes

February 11, 2026, Board of Aldermen Special Meeting Minutes

February 17, 2026, Board of Aldermen Special Meeting Minutes

B. Department Head Reports

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

C. Committee Reports

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

~~D. NCTVS Motor Vehicle Refunds~~

Motion – MPT Pletl made a motion to approve the consent agenda as amended. Alderman Barefoot seconded the motion. The motion carried unanimously.

IX. CONTINUING BUSINESS

A. NCTVS Motor Vehicle Refunds

Motion – Alderman Barefoot made a motion to recuse Alderman Malcolm from voting on the NCTVS Motor Vehicle Refunds item due to a conflict of interest. Alderman Olszewski seconded the motion. The motion carried unanimously.

Motion – MPT Pletl made a motion to approve the NCTVS Motor Vehicle Refunds. Alderman Olszewski seconded the motion. The motion carried unanimously.

B. Electronic Bikes Beach Ordinance (Alderman Olszewski)

Alderman Olszewski introduced the item to the public and informed everyone that this was a discussion item that would not require action from the Board at this meeting. Alderman Malcolm informed the Board and Public of statutes authorizing municipalities to regulate safety measures taken in the Town. He spoke about the different classes of e-bikes: 1, 2, and 3. Classes 1 and 2 operate under 20MPH and class 3 operates over 20MPH. He reviewed what other municipalities have implemented. He spoke of four areas of concern: safety, environment, enforcement, and operations. Alderman Malcolm provided national safety trends regarding e-bikes from the years 2017-2023.

C. Proposed Rules of Procedure (Attorney Payson)

Attorney Chip Payson presented the item. This item was brought before the Board in 2025 for first review. Since then, Payson has made corrections and offered the updated draft for approval. Alderman Malcolm provided clerical amendments. Alderman Olszewski vocalized concerns with meeting times.

Motion – Alderman Strother made a motion to approve the Budget Workshop Calendar for FY 2026-2027 as presented. It received a second, and was later amended by Alderman Olszewski, however, after more discussion the motion was withdrawn.

Motion – Alderman Olszewski made a motion to approve the proposed Rules of Procedure with the clerical amendments. Alderman Malcolm seconded the motion. The motion carried unanimously.

- C. Review of Southeastern North Carolina Regional Hazard Mitigation Plan and Approval of Resolution 2026-01 (Planning Director Hill)

Deb Hill, Planning Director, presented the item. The Hazard Mitigation Plan was presented at the January meeting and has since been heard by the Planning Board. The Planning Board voted unanimously to approve the plan.

Motion – Alderman Barefoot made a motion to approve the Southeastern North Carolina Regional Hazard Mitigation Plan and Resolution 2026-01 as presented. Alderman Malcolm seconded the motion. The motion carried unanimously.

- D. Strategic Plan Update (Mayor Pro Tem Pletl)

MPT Pletl presented the item to the Board and public. She informed the public that the Board, Town Manager, and Doug Carter attended the North Carolina League of Municipalities Strategic Planning Workshop in New Bern, NC. She reviewed the four focus areas identified for the Town. Currently, the Board is still working on the plan, and it will not be finalized this year. The Board will work in the next steps to create stakeholder meetings and receive input from staff as well. A cost analysis will need to be conducted. The budget workshops will be the next direct steps. She vocalized that feedback from stakeholders is of the most importance.

X. NEW BUSINESS

- A. Appointments to the Board of Adjustment (Clerk Stanfield)

Stephen Newbern

Kim Browning

Motion – Alderman Barefoot made a motion to appoint Stephen Newbern and Kim Browning to the Board of Adjustment as full members. MPT Pletl seconded the motion. The motion carried unanimously.

- B. Registration and Sponsorship for N.C. Beach, Inlet and Waterway Association (NCBIWA) 2026 Local Governments Meeting April 23 and 24, 2026 in Emerald Isle, N.C. at the Islander Hotel (Manager Derian)

Motion – Alderman Malcolm made a motion to approve registration and sponsorship for N.C. Beach, Inlet and Waterway Association (NCBIWA) 2026 Local Governments Meeting April 23 and 24, 2026 in Emerald Isle, N.C. Alderman Barefoot seconded the motion. The motion carried unanimously.

- E. Topsail Island Shoreline Protection Committee Request for Delegates (Manager Derian)

MPT Pletl and Alderman Strother volunteered to attend as representatives.

- D. Discussion regarding participation in a Washington DC trip, scheduled April 20-23, 2026, and assigning two (2) delegates representing the Town of North Topsail Beach

MPT Pletl and Alderman Strother volunteered to attend as representatives.

- E. Discussion regarding participation in a Raleigh trip tentatively scheduled for May 12th, and assigning (2 possibly 3) delegates representing the Town of North Topsail Beach

Mayor Grant, MPT Pletl, and Alderman Malcolm volunteered to attend as representatives.

XI. OPEN FORUM

Hannah McCloud, 1835 NRIR, requested updates regarding applications for Boards, Commissions, and Committees and spoke about the upcoming re-evaluations.

Rusty Walker, 115 Sea Gull Lane, felicitated the Board on the Strategic Plan work.

Susanne Vann, 1921 NRIR, thanked the Board for their work with Topsail Dunes and spoke about the upcoming re-evaluations.

Sam Ferreri, 140 Sea Gull Lane, spoke about the e-bike ordinance discussed earlier in the meeting.

XII. ATTORNEY'S REPORT

There was no attorney's report.

XIII. ALDERMAN'S REPORT

Alderman Barefoot thanked the public for attending the meeting. He informed citizens that board members can be reached through the website. There will be a JUMPO meeting next Thursday.

Alderman Malcolm spoke about emergency preparedness, the America 250 Onslow County Museum setup, Women's History Month, and the Strategic Plan.

Alderman Strother spoke about CBRA and provided beach renourishment updates.

Alderman Olszewski spoke about the upcoming MCIEAST- MCB Camp Lejeune Elected Official Luncheon.

MPT Pletl thanked the public for attending, spoke about the budget workshops, and the re-evaluation coming up.

XIV. MAYOR'S REPORT

Mayor Grant spoke about the upcoming re-evaluation, appeals process, and powers of the Town.

XV. CLOSED SESSION

There was no closed session held.

XVI. ADJOURNMENT

Motion – Alderman Malcolm made a motion to adjourn the meeting. Alderman Olszewski seconded the motion. The motion carried unanimously.



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

**Friday, March 13, 2026, at 10:00 AM
Town Hall - 2008 Loggerhead Court, North Topsail Beach, NC 28460
(910) 328-1349 | www.northtopsailbeachnc.gov**

*Mayor - Richard Grant
Alderman - Larry Strother
Alderman - Laura Olszewski
Town Manager - Alice Derian*

*Mayor Pro Tem - Connie Pletl
Alderman – Kip Malcolm
Alderman – Mark Barefoot
Town Clerk – Alexi Stanfield*

I. CALL TO ORDER (Mayor Grant)

Mayor Grant called the meeting to order at 10:00AM.

II. CLOSED SESSION

Motion— Alderman Malcolm made a motion to go into closed session under N.C.G.S. § 143-318.11(a)(6) Personnel. Alderman Strother seconded the motion. The motion carried unanimously.

Motion— MPT Pletl made a motion to resume open session. Alderman Olszewski second the motion. The motion carried unanimously.

The Mayor reported that no action was taken in closed session.

III. ADJOURNMENT

Motion— MPT Connie Pletl made a motion to adjourn the meeting at 3:52PM. Alderman Olszewski seconded the motion. The motion carried unanimously.



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

**Tuesday, March 17, 2026, at 9:00 AM
Town Hall - 2008 Loggerhead Court, North Topsail Beach, NC 28460
(910) 328-1349 | www.northtopsailbeachnc.gov**

*Mayor - Richard Grant
Alderman - Laura Olszewski
Alderman - Mark Barefoot
Town Manager - Alice Derian*

*Mayor Pro Tem - Connie Pletl
Alderman – Kip Malcolm
Alderman – Larry Strother
Town Clerk – Alexis Stanfield*

I. CALL TO ORDER (Mayor Grant)

Mayor Grant called the meeting to order at 9:00AM.

II. NEW BUSINESS

- A. MGT Impact Solutions, LLC Master Service Agreement, Contract Authorization 2026-26.44, and Budget Amendment 2026-26.45

Motion— Alderman Strother made a motion to approve the Master Service Agreement with MGT Solutions, LLC, Contract Authorization 2026-26.46, and Budget Amendment 2026-26.45. Alderman Malcolm seconded the motion. The motion carried unanimously.

- B. Resolution 2026-02 Appointment of Interim Town Manager, Budget Amendment 2026-26.46, and Contract Authorization 2026-26.47

Mayor Grant informed the public that negotiations surrounding hiring an Interim Town Manager are on-going and no offer has been given at this time.

Motion— Alderman Olszewski made a motion to authorize the mayor to hiring an Interim Town Manager subject to contract negotiations finalized with the candidate and a final review of the contract by town attorneys. Alderman Barefoot seconded the motion. The motion carried unanimously.

III. ADJOURNMENT

Motion— MPT Connie Pletl made a motion to adjourn the meeting at 9:02AM. Alderman Malcolm seconded the motion. The motion carried unanimously.



BOARD OF ALDERMEN MEMORANDUM

TO: MAYOR GRANT AND ALDERMEN

FROM: Wayne Johannessen, Finance Officer

SUBJECT: Finance Monthly Financial Report

DATE: April 01, 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** – most taxes are received between October and January. Currently \$4,393,295.04 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 March interest will not be available until April 1st. Interest earned through January of \$627,945.91 is 104% of budget (7month = 58% of year).
 - iii. **Utility Franchise Tax** – the tax is received quarterly in arrears. The first distribution for the Months July – September will be received in December; October – December in March; January – March in June and April – June in September. This tax is susceptible to extreme weather. Currently \$148,630.81 of Utility Franchise taxes have been collected.
 - iv. **Sales Tax** – this tax is received in arrears. October Sales were received in January, \$1,728,340.23 is 58% 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 \$1,181,897.89 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 \$1,955,708.73 through March 17th and is line with the revenue received for the same period in FY25. 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 March interest will not be available until April 1st. Interest earned through February of \$188,367.87 151% of budget (8 months = 67% of year).
 - iii. **Ad Valorem Tax** – most of these taxes are received between October and January. Currently \$1,687,907.93 of property taxes have been collected.

- iv. **Sales Tax** – – this tax is received in arrears. October Sales were received in January \$591,579.54 is 53% budget (4 months = 33%). 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. \$217,855.31 received through January is in line with the revenue received for the same period in FY25. 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 \$1,376,683.77 and is over budget \$1,104,297. NCDEQ Balance of NCCMT is \$2,834,330.19 (\$1,730,032.71 Grant and \$1,104,297.48) 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		72,772.10	JUL - FEB
		1,376,683.77	
** Auditor Adj Notes related to debt issuance			
NCDEQ INTEREST		1,104,297.48	AS OF 02/28/2026

- iii. **FEMA Reimbursement**
 - Dorian PW 424 – CAT B – Closed 11/28/25 – Final Payment in FEMA Processing \$345,623.56
 - iv. **FEMA** – Florence Cat G is in status - Close Out Initiated. FEMA finalized the Final Inspection Report (FIR) showing Florence overspent by \$8,060,251.06. This FIR is in final finance review prior to disbursement of payments to the Town. Total balance owed to the Town \$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 – Pending Large Project Review. Once the Town gets a Funding Agreement, then the Town can request reimbursement for the costs incurred to date.
 - 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) \$152,342.79 and Accounts Payable Checks \$2,406,788.21 = \$2,559,131.00.

C) Cash Balance Report All Funds – this report by Bank Type by fund no longer has the large negative balances in Bank 1 (sweep account). Those negative transactions for the past years have been corrected to show the operating bank balance – Bank 2 by Fund. Highlighted Fund 31 below:

- 1) Fund 31** – NC Capital Management Trust reflects payments that have occurred through January 27th. The Total \$5,073,905.38 is \$2,834,330.19 unspent NCDEQ grant and interest; and the balance of \$30,807,577.10 is attributable to the unspent transferred in funds.

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

Respectfully submitted,



Finance Officer

Attachments:

- Budget vs Actual All Funds as of 01/27/2026 – 20 Pages
- Cash Disbursements 12/20/2025 – 01/27/2026 – 3 Pages.
- Check Listing 12/20/2025 – 01/27/2026 – 3 Pages.
- Cash Balance All Funds as of 01/27/2026 – 2 Pages.

Budget vs Actual

NORTH TOPSAIL BEACH
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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	0.00	4,393,295.04	96,046.04	102%	
10-301-01 AD VALOREM TAX - Prior Years	45,000	0.00	0.00	0.00	51,988.20	6,988.20	116%	
10-301-02 AD VALOREM TAX - MOTV	80,000	0.00	0.00	0.00	61,324.84	(18,675.16)	77%	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	0.00	0.00	17,939.77	14,939.77	598%	
10-329-00 INTEREST	602,000	0.00	0.00	0.00	627,945.91	25,945.91	104%	
10-335-00 MISCELLANEOUS	2,000	0.00	0.00	0.00	3,508.54	1,508.54	175%	
10-336-07 SALE OF TOWN MERCHANDISE	7,000	0.00	0.00	0.00	5,176.23	(1,823.77)	74%	
10-337-00 UTILITIES FRANCHISE TAX	530,612	0.00	0.00	0.00	148,630.81	(381,981.19)	28%	
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	0.00	1,728,340.23	(1,234,426.77)	58%	
10-345-01 SALES & USE TAX RETURN	0	0.00	0.00	0.00	380.73	380.73		
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	0.00	1,850.00	(150.00)	93%	
10-350-01 PAID PARKING REVENUE	112,125	0.00	0.00	0.00	72,618.15	(39,506.85)	65%	
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	4,000	0.00	0.00	0.00	2,598.85	(1,401.15)	65%	
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	0.00	47,626.61	(17,373.39)	73%	
10-355-01 MECHANICAL PERMITS	8,000	0.00	0.00	0.00	4,100.50	(3,899.50)	51%	
10-355-02 ELECTRICAL PERMITS	12,000	0.00	0.00	0.00	12,500.00	500.00	104%	
10-355-03 PLUMBING PERMITS	1,200	0.00	0.00	0.00	10,640.00	9,440.00	887%	
10-355-04 INSULATION PERMITS	500	0.00	0.00	0.00	420.00	(80.00)	84%	
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	0.00	0.00	138.00	(162.00)	46%	
10-355-06 TECHNOLOGY FEE	5,000	0.00	0.00	0.00	4,098.21	(901.79)	82%	
10-355-07 REINSPECTION FEE/FINES	13,000	0.00	0.00	0.00	7,145.00	(5,855.00)	55%	

Budget vs Actual

NORTH TOPSAIL BEACH
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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	0.00	475.00	(1,525.00)	24%		
10-357-08 PLANNING & ZONING FEES	28,000	0.00	0.00	0.00	16,255.00	(11,745.00)	58%		
10-359-00 REFUSE COLLECTION FEES	575,418	0.00	0.00	0.00	274,806.79	(300,611.21)	48%		
10-359-52 ADD'L CART RECYCLING	0	0.00	0.00	0.00	240.00	240.00			
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	0.00	0.00	(10,000.00)			
Revenues Totals:	9,466,660	0.00	0.00	0.00	7,577,602.32	(1,889,057.73)	80%		
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	0.00	26,500.00	9,500.00	74%		
10-410-05 FICA (7.65%)	3,030	0.00	0.00	0.00	2,096.13	933.87	69%		
10-410-14 TRAVEL & TRAINING	2,000	0.00	0.00	0.00	0.00	2,000.00			
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	0.00	809.73	690.27	54%		
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	0.00	42,578.81	33,421.19	56%		
10-410-47 PROFESSIONAL SERVICES	244,500	68,943.17	0.00	0.00	75,419.28	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	0.00	175.00	2,025.00	8%		
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	68,943.17	0.00	0.00	177,374.14	164,262.69	60%		
10-420-02 SALARIES	608,372	0.00	0.00	0.00	319,909.23	288,462.77	53%		
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			
10-420-05 FICA (7.65%)	49,273	0.00	0.00	0.00	22,416.41	26,856.59	45%		

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-420-06 GROUP INSURANCE	55,734	0.00	0.00	0.00	28,492.31	27,241.69	51%	
10-420-07 ORBIT RETIREMENT (12.23%)	88,743	0.00	0.00	0.00	46,322.90	42,420.10	52%	
10-420-08 401K (3%)	18,388	0.00	0.00	0.00	9,452.37	8,935.63	51%	
10-420-10 EMPLOYEE TRAINING	10,000	0.00	0.00	0.00	2,055.62	7,944.38	21%	
10-420-11 POSTAGE	2,500	0.00	0.00	0.00	663.80	1,836.20	27%	
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		
10-420-15 BANK CHARGES	2,000	0.00	0.00	0.00	2,153.07	(153.07)	108%	
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	0.00	1,040.00	1,460.00	42%	
10-420-31 GAS, OIL & TIRES	2,200	0.00	0.00	0.00	1,001.49	1,198.51	46%	
10-420-32 OFFICE SUPPLIES	6,000	0.00	0.00	0.00	2,386.72	3,613.28	40%	
10-420-34 TOWN APPAREL & MERCH EXPENSE	11,000	0.00	0.00	0.00	1,736.52	9,263.48	16%	
10-420-45 CONTRACTED SERVICES	437,386	21,546.78	0.00	0.00	305,985.88	109,853.34	75%	
10-420-53 DUES & SUBSCRIPTIONS	2,440	0.00	0.00	0.00	1,790.00	650.00	73%	
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	0.00	2,102.82	5,897.18	26%	
ADMINISTRATION Totals:	1,343,236	21,546.78	0.00	0.00	748,797.78	572,891.44	57%	
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	0.00	62,900.44	32,269.56	66%	
10-480-05 FICA (7.65%)	7,281	0.00	0.00	0.00	4,794.17	2,486.83	66%	
10-480-06 GROUP INSURANCE	8,859	0.00	0.00	0.00	6,475.38	2,383.62	73%	
10-480-07 ORBIT RETIREMENT (12.96%)	13,780	0.00	0.00	0.00	9,108.02	4,671.98	66%	
10-480-08 401K (3%)	2,855	0.00	0.00	0.00	1,879.56	975.44	66%	
10-480-10 EMPLOYEE TRAINING	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-480-11 PHONES	34,980	2,626.87	0.00	0.00	21,914.95	10,438.18	70%	

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-480-16 M & R EQUIPMENT	6,000	0.00	0.00	0.00	4,230.32	1,769.68	71%	
10-480-33 DEPARTMENT SUPPLIES	2,800	0.00	0.00	0.00	1,110.07	1,689.93	40%	
10-480-46 BUILDING SECURITY	33,500	0.00	0.00	0.00	0.00	33,500.00		
10-480-53 DUES & SUBSCRIPTIONS	119,594	11,422.26	0.00	0.00	86,488.96	21,682.78	82%	
10-480-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
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	3,197.30	0.00	0.00	4,792.92	4,009.78	67%	
IT DEPARTMENT Totals:	351,691	17,246.43	0.00	0.00	207,729.59	126,714.98	64%	
10-490-02 SALARIES	189,205	0.00	0.00	0.00	108,564.76	80,640.24	57%	
10-490-05 FICA (7.65%)	14,947	0.00	0.00	0.00	8,303.19	6,643.81	56%	
10-490-06 GROUP INSURANCE	17,718	0.00	0.00	0.00	5,657.13	12,060.87	32%	
10-490-07 ORBIT RETIREMENT (12.23%)	28,290	0.00	0.00	0.00	15,720.20	12,569.80	56%	
10-490-08 401K (3%)	5,862	0.00	0.00	0.00	3,139.03	2,722.97	54%	
10-490-10 EMPLOYEE TRAINING	8,500	0.00	0.00	0.00	2,010.23	6,489.77	24%	
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	0.00	154.16	2,045.84	7%	
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	0.00	863.39	786.61	52%	
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	0.00	144,611.09	126,910.91	53%	
10-491-02 SALARIES	167,258	0.00	0.00	0.00	44,823.61	122,434.39	27%	
10-491-05 FICA (7.65%)	12,795	0.00	0.00	0.00	3,393.69	9,401.31	27%	
10-491-06 GROUP INSURANCE	17,718	0.00	0.00	0.00	5,013.03	12,704.97	28%	
10-491-07 ORBIT RETIREMENT (12.23%)	24,219	0.00	0.00	0.00	6,490.46	17,728.54	27%	
10-491-08 401K (3%)	5,018	0.00	0.00	0.00	1,340.26	3,677.74	27%	
10-491-10 EMPLOYEE TRAINING	5,504	0.00	0.00	0.00	0.00	5,504.00		

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-491-17 M & R VEHICLES	1,200	0.00	0.00	0.00	0.00	1,200.00		
10-491-31 GAS, OIL & TIRES	3,300	0.00	0.00	0.00	391.32	2,908.68	12%	
10-491-33 DEPARTMENTAL SUPPLIES	0	0.00	0.00	0.00	52.98	(52.98)		
10-491-45 CONTRACTED SERVICES	51,450	28,576.00	0.00	0.00	16,449.00	6,425.00	88%	
10-491-53 DUES & SUBSCRIPTIONS	335	0.00	0.00	0.00	187.77	147.23	56%	
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	28,576.00	0.00	0.00	89,542.12	212,578.88	36%	
10-500-13 UTILITIES	55,000	0.00	0.00	0.00	36,733.64	18,266.36	67%	
10-500-15 M & R BUILDINGS/GROUNDS	156,384	20,641.25	0.00	0.00	12,299.18	123,443.57	21%	
10-500-17 LANDSCAPING EXPENSE	38,527	9,842.08	0.00	0.00	19,684.16	9,000.76	77%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	0.00	0.00	2,554.47	3,945.53	39%	
10-500-35 FURNITURE	15,000	0.00	0.00	0.00	0.00	15,000.00		
10-500-43 CLEANING SERVICES	15,000	4,500.00	0.00	0.00	9,000.00	1,500.00	90%	
10-500-45 PEST CONTROL	2,566	280.00	0.00	0.00	80.00	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	100,000.00	0.00	0.00	0.00	70,000.00	59%	
10-500-76 LEASE PAYMENTS	42,312	0.00	0.00	0.00	33,412.00	8,900.00	79%	
PUBLIC BLDGS Totals:	503,789	135,263.33	0.00	0.00	113,763.45	254,762.22	49%	
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	0.00	46,097.40	12,402.60	79%	
10-501-13 PROPERTY LIABILITY & BONDS	156,444	0.00	0.00	0.00	127,759.00	28,685.00	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%	
INSURANCE Totals:	377,227	0.00	0.00	0.00	284,435.26	92,791.74	75%	
10-509-02 PSA SALARY	16,540	0.00	0.00	0.00	10,251.49	6,288.51	62%	
10-509-05 FICA (7.65%)	1,265	0.00	0.00	0.00	793.60	471.40	63%	

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
PSA - RETIRED POLICE OFFICERS Totals:	17,805	0.00	0.00	0.00	11,045.09	6,759.91	62%		
10-510-02 SALARIES	891,863	0.00	0.00	0.00	568,843.49	323,019.51	64%		
10-510-03 PART-TIME SALARIES	25,695	0.00	0.00	0.00	10,547.95	15,147.05	41%		
10-510-04 OVERTIME	39,606	0.00	0.00	0.00	21,948.79	17,657.21	55%		
10-510-05 FICA (7.65%)	73,006	0.00	0.00	0.00	45,722.69	27,283.31	63%		
10-510-06 GROUP INSURANCE	124,026	0.00	0.00	0.00	66,329.82	57,696.18	53%		
10-510-07 ORBIT RETIREMENT (13.04%)	148,875	0.00	0.00	0.00	94,236.69	54,638.31	63%		
10-510-08 401K (5%)	45,660	0.00	0.00	0.00	28,090.25	17,569.75	62%		
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	0.00	10,379.23	(279.23)	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	1,200.00	0.00	0.00	3,672.51	5,127.49	49%		
10-510-31 GAS,OIL & TIRES	64,000	12,000.00	0.00	0.00	35,786.26	16,213.74	75%		
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	0.00	775.96	224.04	78%		
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	0.00	0.00	4,593.56	456.44	91%		
10-510-36 UNIFORMS	11,000	4,300.00	0.00	0.00	5,522.56	1,177.44	89%		
10-510-37 BALLISTIC VEST GRANT EXPENSE	10,400	3,552.24	0.00	0.00	0.00	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	4,160	0.00	0.00	0.00	626.48	3,533.52	15%		
10-510-53 DUES & SUBSCRIPTIONS	23,580	0.00	0.00	0.00	19,536.34	4,043.66	83%		
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	15,568.01	1,151.99	93%		
10-510-74 CAPITAL OUTLAY	145,405	0.00	0.00	0.00	121,041.34	24,363.66	83%		
10-510-76 TAXES & TITLES	8,700	1,600.00	0.00	0.00	1,533.92	5,566.08	36%		
POLICE Totals:	1,714,435	48,652.24	0.00	0.00	1,062,814.92	602,967.84	65%		
10-545-02 SALARIES	197,795	0.00	0.00	0.00	123,018.30	74,776.70	62%		

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
10-545-04 OVERTIME	9,720	0.00	0.00	0.00	2,551.34	7,168.66	26%		
10-545-05 FICA (7.65%)	15,821	0.00	0.00	0.00	9,563.78	6,257.22	60%		
10-545-06 GROUP INSURANCE	35,436	0.00	0.00	0.00	15,236.61	20,199.39	43%		
10-545-07 ORBIT RETIREMENT (12.23%)	29,943	0.00	0.00	0.00	18,182.42	11,760.58	61%		
10-545-08 401K (3%)	6,205	0.00	0.00	0.00	3,540.97	2,664.03	57%		
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	2,686.01	0.00	0.00	11,304.13	21,009.86	40%		
10-545-31 GAS, OIL & TIRES	22,000	3,621.15	0.00	0.00	11,655.42	6,723.43	69%		
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	3,500.00	0.00	0.00	2,890.85	609.15	91%		
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	15,399.00	0.00	0.00	355,397.70	216,110.30	63%		
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	1,500.00	0.00	0.00	0.00	3,500.00	30%		
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			
10-560-73 STREET PAVING & REPAIR	52,000	0.00	0.00	0.00	833.24	51,166.76	2%		

Budget vs Actual

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10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-560-74 CAPITAL OUTLAY	75,000	0.00	0.00	0.00	0.00	75,000.00		
STREETS Totals:	530,500	1,500.00	0.00	0.00	25,880.57	503,119.43	5%	
10-580-45 SANITATION CONTRACTS	551,822	0.00	0.00	0.00	392,702.99	159,119.01	71%	
10-580-46 TIPPING FEES	10,000	3,500.00	0.00	0.00	2,150.00	4,350.00	57%	
SANITATION Totals:	561,822	3,500.00	0.00	0.00	394,852.99	163,469.01	71%	
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	0.00	0.00	0.00	5,127.04	37,872.96	12%	
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	66,712.35	0.00	0.00	208.86	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	0.00	0.00	0.00	2,679.74	4,520.26	37%	
RECREATION Totals:	294,170	66,712.35	0.00	0.00	29,542.20	197,915.45	33%	
10-690-02 SALARIES	973,250	0.00	0.00	0.00	672,220.41	301,029.59	69%	
10-690-03 PART-TIME SALARIES	81,113	0.00	0.00	0.00	13,495.00	67,618.00	17%	
10-690-04 OVERTIME	41,199	0.00	0.00	0.00	16,749.20	24,449.80	41%	
10-690-05 FICA (7.65%)	83,810	0.00	0.00	0.00	51,906.96	31,903.04	62%	
10-690-06 GROUP INSURANCE	150,603	0.00	0.00	0.00	101,206.49	49,396.51	67%	
10-690-07 ORBIT RETIREMENT (12.23%)	147,709	0.00	0.00	0.00	99,763.09	47,945.91	68%	
10-690-08 401K (3%)	30,617	0.00	0.00	0.00	18,748.32	11,868.68	61%	
10-690-10 EMPLOYEE TRAINING	7,000	0.00	0.00	0.00	2,452.32	4,547.68	35%	
10-690-16 M & R EQUIPMENT	35,000	0.00	0.00	0.00	16,386.35	18,613.65	47%	
10-690-17 M & R VEHICLES	32,000	11,925.74	0.00	0.00	8,683.98	11,390.28	64%	
10-690-31 GAS, OIL & TIRES	38,500	0.00	0.00	0.00	19,033.58	19,466.42	49%	
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	18,075.00	0.00	0.00	8,686.14	33,296.91	45%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	0.00	0.00	6,000.00		
10-690-36 UNIFORMS	25,500	0.00	0.00	0.00	16,071.13	9,428.87	63%	

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
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	0.00	0.00	0.00	7,724.40	11,775.60	40%		
10-690-57 MISCELLANEOUS	350	0.00	0.00	0.00	56.69	293.31	16%		
10-690-73 COMUNICATIONS EQUIP	9,200	1,258.44	0.00	0.00	4,285.03	3,656.53	60%		
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	31,259.18	0.00	0.00	1,082,092.79	656,557.08	63%		
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	314,175	0.00	0.00	0.00	0.00	314,175.00			
10-999-02 RESERVED	81,195	0.00	0.00	0.00	0.00	81,195.00			
CONTINGENCY Totals:	395,370	0.00	0.00	0.00	0.00	395,370.00			
Expenses Totals:	9,466,660	438,598.48	0.00	0.00	4,731,818.14	4,296,243.43	55%		
10 GENERAL FUND	Revenues Over/(Under) Expenses:		0.00	0.00	2,845,784.18				

Budget vs Actual

NORTH TOPSAIL BEACH
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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	0.00	1,181,897.89	24,781.89	102%	
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	0.00	1,683,766.99	40,624.99	102%	
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	0.00	0.00	17,500.00		
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	0.00	12,063.90	5,052.10	70%	
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	0.00	785,349.97	660,218.03	54%	
Expenses Totals:	1,445,568	0.00	0.00	0.00	785,349.97	660,218.03	54%	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		0.00	0.00	898,417.02			

Budget vs Actual

NORTH TOPSAIL BEACH
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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	0.00	1,955,708.73	(44,291.27)	98%	
30-301-05 AD VALOREM TAX - Beach	1,653,225	0.00	0.00	0.00	1,687,907.93	34,682.93	102%	
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	0.00	188,367.87	63,367.87	151%	
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	0.00	591,579.54	(517,308.46)	53%	
30-350-01 PAID PARKING REVENUE	336,375	0.00	0.00	0.00	217,855.31	(118,519.69)	65%	
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	0.00	6,729,034.48	1,315,546.48	124%	
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	19,417.82	0.00	0.00	41,914.31	(32.13)	100%	
30-710-12 BEACH/ACCESS MAINTENANCE	138,100	8,458.71	0.00	0.00	16,257.97	113,383.32	18%	
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	0.00	4,442.23	15,557.77	22%	
30-710-15 M & R DUNE/CROSSWALK	140,000	60,000.00	0.00	0.00	0.00	80,000.00	43%	
30-710-45 CONTRACTED SERVICES	305,070	278,186.80	0.00	0.00	14,883.20	12,000.00	96%	
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	393,343.33	0.00	0.00	114,397.71	230,628.96	69%	
30-711-45 TAX COLLECTION FEES	24,454	0.00	0.00	0.00	16,321.85	8,132.15	67%	
Totals:	24,454	0.00	0.00	0.00	16,321.85	8,132.15	67%	
30-720-07 NEW RIVER EIS PROJECT	185,926	185,926.00	0.00	0.00	0.00	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	40,000.00	0.00	0.00	0.00	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

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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	274,226.00	0.00	0.00	3,648,238.84	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	667,569.33	0.00	0.00	3,778,958.40	966,960.27	82%		
30 SHORELINE PROTECTION	Revenues Over/(Under) Expenses:		0.00	0.00	2,950,076.08				

Budget vs Actual

NORTH TOPSAIL BEACH
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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	0.00	11,915,683.64	(5,683,500.36)	68%	
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	0.00	1,376,683.77	1,104,297.77	505%	
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	0.00	46,508,657.07	(4,579,202.93)	91%	
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

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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		

Budget vs Actual

NORTH TOPSAIL BEACH
3/17/2026 1:31:03 PM

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	0.00	6,011,900.36			

Budget vs Actual

NORTH TOPSAIL BEACH
3/17/2026 1:29:54 PM

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	0.00	(2,231,206.00)		
32-350-00 STATE MATCH	743,736	0.00	0.00	0.00	0.00	(743,736.00)		
32-399-01 T/I FUND 30 SHORELINE PROTECTION	2,974,942	0.00	0.00	0.00	2,974,942.00	0.00	100%	
Revenues Totals:	5,949,884	0.00	0.00	0.00	2,974,942.00	(2,974,942.00)	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	2,645.00	0.00	0.00	2,039.03	115.97	98%	
32-470-33 805109 PW17 PROJECT PERMITTING	19,500	6,340.00	0.00	0.00	12,219.25	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	26,250.00	0.00	0.00	23,750.00	50,000.00	50%	
32-470-38 805109 PW17 BEACH FILL PLACEMENT	3,288,634	1,073,945.30	0.00	0.00	1,793,054.70	421,634.00	87%	
32-470-39 805109 PW17 PERFORMANCE & PAYMENT BONDS	20,000	1,000.00	0.00	0.00	19,000.00	0.00	100%	
32-470-40 805109 PW17 CONSTRUCTION ADMINISTRATION	255,667	183,227.00	0.00	0.00	39,440.00	33,000.00	87%	

Budget vs Actual

NORTH TOPSAIL BEACH
3/17/2026 1:29:54 PM

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	34,750.00	0.00	0.00	22,750.00	13,000.00	82%		
32-470-43 805109 PW17 DUNE PLANTINGS	433,750	0.00	0.00	0.00	0.00	433,750.00			
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	1,335,657.30	0.00	0.00	2,066,182.96	2,548,043.74	57%		
Expenses Totals:	5,949,884	1,335,657.30	0.00	0.00	2,066,182.96	2,548,043.74	57%		
32 GRANT PRJ FEMA-4837 PTC8	Revenues Over/(Under) Expenses:		0.00	0.00	908,759.04				

Budget vs Actual

NORTH TOPSAIL BEACH
3/17/2026 1:30:27 PM

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	4,380,762.02	1,877,940.98	70%	
50-450-05 ENVIRONMENTAL TESTING (ECS)	66,823	0.00	0.00	0.00	61,504.76	5,318.24	92%	
50-450-07 CONSTRUCTION ADMINISTRATION (BM)	420,463	0.00	0.00	0.00	395,979.45	24,483.55	94%	
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	0.00	0.00	0.00	0.00	232,000.00		
Totals:	7,033,862	0.00	0.00	0.00	4,840,295.49	2,193,566.51	69%	
Expenses Totals:	7,033,862	0.00	0.00	0.00	4,840,295.49	2,193,566.51	69%	
50 CAPITAL PRJ FIRE STATION 2	Revenues Over/(Under) Expenses:		0.00	0.00	2,193,567.22			

Budget vs Actual

NORTH TOPSAIL BEACH
3/17/2026 1:29:06 PM

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	94,251.97	(1,167,355.03)	7%
Revenues Totals:	1,459,181	0.00	0.00	0.00	94,251.97	(1,364,929.03)	6%
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) RTP	354,396	0.00	0.00	0.00	0.00	354,396.00	
60-610-03 PROJECT MANAGEMENT	13,565	3,066.00	0.00	0.00	10,499.00	0.00	100%
60-610-04 FIELD SURVEY	26,490	1,540.00	0.00	0.00	24,950.00	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	10,185.00	0.00	0.00	35,415.00	0.00	100%
60-610-07 PROJECT MEETINGS	11,265	11,265.00	0.00	0.00	0.00	0.00	100%
60-610-08 BID PHASE SERVICES	14,850	14,850.00	0.00	0.00	0.00	0.00	100%
60-610-09 REIMBURSABLES	1,580	446.53	0.00	0.00	1,133.47	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
3/17/2026 1:29:06 PM

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	238,926.53	0.00	0.00	161,647.47	1,058,607.00	27%		
Expenses Totals:	1,459,181	238,926.53	0.00	0.00	161,647.47	1,058,607.00	27%		
60 GRANT PRJ STORMWATER NCEM DRMG2304	Revenues Over/(Under) Expenses:		0.00	0.00	(67,395.50)				

GL Transaction Summary

NORTH TOPSAIL BEACH

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Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
02/24/2026	10-101-01	32996	GL CD STATE WITHHOLDINGS	\$0.00	\$2,878.00
02/24/2026	10-101-01	33003	GL CD WEX PAYMENT	\$0.00	\$5,411.76
02/25/2026	10-101-01	32998	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$22,240.68
02/25/2026	10-101-01	33000	GL CD Child Support Pmt	\$0.00	\$300.00
02/25/2026	10-101-01	32997	GL CD Attachment & Garnishment	\$0.00	\$442.44
02/25/2026	10-101-01	32999	GL CD 401K Reporting	\$0.00	\$7,082.89
02/25/2026	10-101-01	33001	GL CD Child Support Pmt	\$0.00	\$399.22
02/26/2026	10-101-01	33012	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$120.45
02/26/2026	10-101-01	33013	GL CD STATE WITHHOLDINGS	\$0.00	\$10.00
02/26/2026	10-101-01	33014	GL CD 401K Reporting	\$0.00	\$23.62
03/02/2026	10-101-01	33080	GL CD HRA AMERIFLEX CLAIMS 2.26.26	\$0.00	\$708.06
03/02/2026	10-101-01	33081	GL CD JONES ELECTRIC 3.2.06	\$0.00	\$0.30
03/03/2026	10-101-01	33082	GL CD AETNA 03.03.26	\$0.00	\$36,671.48
03/03/2026	10-101-01	33025	GL CD ORBIT FEB 2026	\$0.00	\$41,025.06
03/06/2026	10-101-01	33036	GL CD BANK FEE 030626	\$0.00	\$68.52
03/10/2026	10-101-01	33083	GL CD HRA PAID CLAIMS 3.10.26	\$0.00	\$287.72
03/10/2026	10-101-01	33084	GL CD JONES ELECTRIC 3.10.26	\$0.00	\$72.28
03/11/2026	10-101-01	33065	GL CD 401K Reporting	\$0.00	\$6,733.44
03/11/2026	10-101-01	33064	GL CD STATE WITHHOLDINGS	\$0.00	\$2,805.00
03/11/2026	10-101-01	33067	GL CD Child Support Pmt	\$0.00	\$300.00
03/11/2026	10-101-01	33063	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$21,399.23
03/12/2026	10-101-01	33076	GL CD MONTHLY 941 PAYMENT	\$0.00	\$832.50
03/12/2026	10-101-01	33068	GL CD Child Support Pmt	\$0.00	\$299.07
03/12/2026	10-101-01	33074	GL CD STATE WITHHOLDINGS	\$0.00	\$150.00
03/12/2026	10-101-01	33091	GL CD FED TAX LARRY JAN-FEB	\$0.00	\$153.00
03/16/2026	10-101-01	33097	GL CD 401K Reporting	\$0.00	\$496.00
03/16/2026	10-101-01	33098	GL CD STATE WITHHOLDINGS	\$0.00	\$87.00
03/16/2026	10-101-01	33099	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$634.87
02/25/2026	10-221-00	32998	GL CD BI-WEEKLY 941 PAYMENT	\$15,193.78	\$0.00
02/26/2026	10-221-00	33012	GL CD BI-WEEKLY 941 PAYMENT	\$120.44	\$0.00
03/11/2026	10-221-00	33063	GL CD BI-WEEKLY 941 PAYMENT	\$14,907.92	\$0.00
03/12/2026	10-221-00	33091	GL CD FED TAX LARRY JAN-FEB	\$153.00	\$0.00
03/12/2026	10-221-00	33076	GL CD MONTHLY 941 PAYMENT	\$382.50	\$0.00
03/16/2026	10-221-00	33099	GL CD BI-WEEKLY 941 PAYMENT	\$489.60	\$0.00
02/25/2026	10-222-00	32998	GL CD BI-WEEKLY 941 PAYMENT	\$7,046.90	\$0.00
02/26/2026	10-222-00	33012	GL CD BI-WEEKLY 941 PAYMENT	\$0.01	\$0.00
03/11/2026	10-222-00	33063	GL CD BI-WEEKLY 941 PAYMENT	\$6,491.31	\$0.00
03/12/2026	10-222-00	33076	GL CD MONTHLY 941 PAYMENT	\$450.00	\$0.00
03/16/2026	10-222-00	33099	GL CD BI-WEEKLY 941 PAYMENT	\$145.27	\$0.00
02/24/2026	10-223-00	32996	GL CD STATE WITHHOLDINGS	\$2,878.00	\$0.00
02/26/2026	10-223-00	33013	GL CD STATE WITHHOLDINGS	\$10.00	\$0.00
03/11/2026	10-223-00	33064	GL CD STATE WITHHOLDINGS	\$2,805.00	\$0.00
03/12/2026	10-223-00	33074	GL CD STATE WITHHOLDINGS	\$150.00	\$0.00
03/16/2026	10-223-00	33098	GL CD STATE WITHHOLDINGS	\$87.00	\$0.00
03/03/2026	10-224-00	33025	GL CD ORBIT FEB 2026	\$41,025.06	\$0.00
03/03/2026	10-225-00	33082	GL CD AETNA 03.03.26	\$5,489.02	\$0.00
02/25/2026	10-227-00	32999	GL CD 401K Reporting	\$5,264.16	\$0.00
02/26/2026	10-227-00	33014	GL CD 401K Reporting	\$23.62	\$0.00
03/11/2026	10-227-00	33065	GL CD 401K Reporting	\$5,000.16	\$0.00
03/16/2026	10-227-00	33097	GL CD 401K Reporting	\$400.00	\$0.00
02/25/2026	10-227-01	32999	GL CD 401K Reporting	\$349.51	\$0.00
	10-227-01	33065	GL CD 401K Reporting	\$264.06	\$0.00

Section VIII, ItemB.

GL Transaction Summary

NORTH TOPSAIL BEACH

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Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
02/25/2026	10-229-03	33000	GL CD Child Support Pmt	\$300.00	\$0.00
02/25/2026	10-229-03	33001	GL CD Child Support Pmt	\$399.22	\$0.00
03/11/2026	10-229-03	33067	GL CD Child Support Pmt	\$300.00	\$0.00
03/12/2026	10-229-03	33068	GL CD Child Support Pmt	\$299.07	\$0.00
02/25/2026	10-229-04	32997	GL CD Attachment & Garnishment	\$442.44	\$0.00
02/25/2026	10-229-09	32999	GL CD 401K Reporting	\$1,469.22	\$0.00
03/11/2026	10-229-09	33065	GL CD 401K Reporting	\$1,469.22	\$0.00
03/16/2026	10-229-09	33097	GL CD 401K Reporting	\$96.00	\$0.00
03/03/2026	10-420-06	33082	GL CD AETNA 03.03.26	\$9,166.26	\$710.20
03/06/2026	10-420-15	33036	GL CD BANK FEE 030626	\$68.52	\$0.00
02/24/2026	10-420-31	33003	GL CD WEX PAYMENT	\$48.79	\$0.00
03/03/2026	10-480-06	33082	GL CD AETNA 03.03.26	\$710.20	\$0.00
03/03/2026	10-490-06	33082	GL CD AETNA 03.03.26	\$710.20	\$0.00
02/24/2026	10-490-31	33003	GL CD WEX PAYMENT	\$36.09	\$0.00
03/03/2026	10-491-06	33082	GL CD AETNA 03.03.26	\$710.20	\$0.00
03/02/2026	10-500-13	33081	GL CD JONES ELECTRIC 3.2.06	\$0.30	\$0.00
03/10/2026	10-500-13	33084	GL CD JONES ELECTRIC 3.10.26	\$72.28	\$0.00
03/02/2026	10-501-10	33080	GL CD HRA AMERIFLEX CLAIMS 2.26.26	\$708.06	\$0.00
03/10/2026	10-501-10	33083	GL CD HRA PAID CLAIMS 3.10.26	\$287.72	\$0.00
03/03/2026	10-510-06	33082	GL CD AETNA 03.03.26	\$7,102.00	\$0.00
02/24/2026	10-510-31	33003	GL CD WEX PAYMENT	\$3,537.20	\$0.00
03/03/2026	10-545-06	33082	GL CD AETNA 03.03.26	\$2,130.60	\$0.00
02/24/2026	10-545-31	33003	GL CD WEX PAYMENT	\$359.83	\$0.00
03/03/2026	10-690-06	33082	GL CD AETNA 03.03.26	\$11,363.20	\$0.00
02/24/2026	10-690-31	33003	GL CD WEX PAYMENT	\$1,429.85	\$0.00
Totals:				\$152,342.79	\$152,342.79

Report Parameters

Date Range - 2/24/2026 To 3/17/2026

SourceCode - CD

Check Listing

Date From: 2/24/2026 Date To: 3/17/2026
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
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Check Number	Bank	Vendor	Date	Amount
49163	2	ALINE ACCOUNTING PARTNERS	02/26/2026	<u>\$35,001.66</u>
49164	2	BFPE INTERNATIONAL	02/26/2026	<u>\$192.60</u>
49165	2	BLOSSMAN GAS OF NORTH CAROLINA, INC	02/26/2026	<u>\$517.14</u>
49166	2	DEBBIE J OWENS	02/26/2026	<u>\$648.68</u>
49167	2	F P FENSEL SUPPLY COMPANY	02/26/2026	<u>\$471.87</u>
49168	2	FINNERTY ENTERPRISES INC	02/26/2026	<u>\$28.32</u>
49169	2	GEOSYNTEC CONSULTANS, INC.	02/26/2026	<u>\$11,550.25</u>
49170	2	JACKSONVILLE HEATING CONTRACTORS INC	02/26/2026	<u>\$1,518.08</u>
49171	2	JODY L THOMPSON	02/26/2026	<u>\$350.00</u>
49172	2	MARMAC FIRE & SAFETY CO, INC	02/26/2026	<u>\$1,857.09</u>
49173	2	NOOKS & CRANNIES CLEANING, LLC	02/26/2026	<u>\$250.00</u>
49174	2	O'REILLY AUTOMOTIVE STORES, INC	02/26/2026	<u>\$1,276.89</u>
49175	2	ONSLow COUNTY FINANCE OFFICE	02/26/2026	<u>\$8,661.37</u>
49176	2	ROTH STAFFING COMPANIES, LP	02/26/2026	<u>\$2,016.00</u>
49177	2	S.T. WOOTEN CORPORATION	02/26/2026	<u>\$1,451,571.50</u>
49178	2	SANDERSON LAWN MANAGEMENT LLC	02/26/2026	<u>\$2,460.52</u>
49179	2	SHERRILL A STRICKLAND JR.	02/26/2026	<u>\$456.00</u>
49180	2	TOWN OF TOPSAIL BEACH	02/26/2026	<u>\$17,906.45</u>
49181	2	CLINTON AUTO	03/06/2026	<u>\$50,091.63</u>
49182	2	DEBBIE J OWENS	03/06/2026	<u>\$972.40</u>
49183	2	GREGORY POOLE EQUIPMENT COMPANY	03/06/2026	<u>\$2,613.64</u>
49184	2	JONATHAN SEBBY	03/06/2026	<u>\$166.50</u>
49185	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	03/06/2026	<u>\$2,487.98</u>
49186	2	JOSEPH RAYMOND ZUBA	03/06/2026	<u>\$83.92</u>
49187	2	KEITH ELLIOT RICHMAN	03/06/2026	<u>\$21.72</u>
49188	2	KELLY OFFICE MACHINES, INC	03/06/2026	<u>\$686.08</u>
49189	2	LANDMARK CREATIVE SYSTEMS, LLC	03/06/2026	<u>\$3,632.65</u>
49190	2	LAURA OLSZEWSKI	03/06/2026	<u>\$267.62</u>
49191	2	NOBLE OIL SERVICES	03/06/2026	<u>\$381.55</u>

Check Listing

Date From: 2/24/2026 Date To: 3/17/2026
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
03/17/2026 01:38 PM

Page: 2 of 3

Check Number	Bank	Vendor	Date	Amount
49192	2	NOOKS & CRANNIES CLEANING, LLC	03/06/2026	<u>\$250.00</u>
49193	2	O'REILLY AUTOMOTIVE STORES, INC	03/06/2026	<u>\$1,279.56</u>
49194	2	ROTH STAFFING COMPANIES, LP	03/06/2026	<u>\$2,016.00</u>
49195	2	SHEPARDS WRECKER & GARAGE, INC	03/06/2026	<u>\$116.84</u>
49196	2	SHERRILL A STRICKLAND JR.	03/06/2026	<u>\$760.00</u>
49197	2	SUMRELL SUGG, P.A.	03/06/2026	<u>\$10,082.23</u>
49198	2	TERESA DIANE HARDY	03/06/2026	<u>\$14.91</u>
49199	2	THE PLUMBING SERVICE COMPANY	03/06/2026	<u>\$291.31</u>
49200	2	TI COASTAL SERVICES, INC.	03/06/2026	<u>\$59,950.00</u>
49201	2	ALL PRO FIRE & SAFETY, LLC	03/12/2026	<u>\$1,507.63</u>
49202	2	BECKER MORGAN GROUP INC	03/12/2026	<u>\$7,387.50</u>
49203	2	BRIGHTSPEED	03/12/2026	<u>\$155.99</u>
49204	2	DEBBIE J OWENS	03/12/2026	<u>\$765.77</u>
49205	2	DODSON BROTHERS EXTERMINATING CO INC	03/12/2026	<u>\$80.00</u>
49206	2	DOMINION DRONES TECH COMPANY	03/12/2026	<u>\$8,673.74</u>
49207	2	G & L CAPITAL HOLDINGS	03/12/2026	<u>\$8,300.00</u>
49208	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	03/12/2026	<u>\$1,622.94</u>
49209	2	NOOKS & CRANNIES CLEANING, LLC	03/12/2026	<u>\$250.00</u>
49210	2	O'REILLY AUTOMOTIVE STORES, INC	03/12/2026	<u>\$285.91</u>
49211	2	QUALITY EQUIPMENT LLC	03/12/2026	<u>\$2,918.84</u>
49212	2	RAJDC CAPITAL, LLC	03/12/2026	<u>\$10,300.00</u>
49213	2	ROTH STAFFING COMPANIES, LP	03/12/2026	<u>\$2,016.00</u>
49214	2	SHERRILL A STRICKLAND JR.	03/12/2026	<u>\$304.00</u>
49215	2	SIMPLE COMMUNICATION	03/12/2026	<u>\$480.58</u>
49216	2	SYNCHRONY BANK	03/12/2026	<u>\$973.63</u>
49217	2	TOPSAIL BEACH LLC	03/12/2026	<u>\$18,300.00</u>
49218	2	TOWN OF SURF CITY	03/12/2026	<u>\$5,994.66</u>
49219	2	WB BRAWLEY COMPANY	03/12/2026	<u>\$586,267.54</u>
49220	2	WK DICKSON & CO., LLC	03/12/2026	<u>\$23,849.00</u>

Check Listing

Date From: 2/24/2026 Date To: 3/17/2026
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
03/17/2026 01:38 PM

Page: 3 of 3

Check Number	Bank	Vendor	Date	Amount
49221	2	WRANGLER HOLDCO CORP.	03/12/2026	<u>\$53,453.52</u>
59	Checks Totaling -			\$2,406,788.21

Totals By Fund

	Checks	Voids	Total
10	\$201,432.49		\$201,432.49
12	\$1,472.42		\$1,472.42
30	\$63,307.51		\$63,307.51
31	\$1,295.25		\$1,295.25
32	\$1,521,776.50		\$1,521,776.50
50	\$593,655.04		\$593,655.04
60	\$23,849.00		\$23,849.00
Totals:	\$2,406,788.21		\$2,406,788.21

Cash Balance Report

Period Ending 3/17/2026

NORTH TOPSAIL BEACH

3/17/2026 1:31 PM

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Bank 1	CHECKING FCB Acct#- 0852	Balance
Account		
	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#- 0860	Balance
Account		
	10-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$294,016.80
	12-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$109,160.16
	15-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00
	30-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$3,098,769.25
	31-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$949,268.48
	32-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$1,515,182.96
	50-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$981,505.65
	60-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$38,169.00
Bank 2	Total:	\$1,916,357.08
Bank 3	NC CAPITAL MANAGEMENT TRUST Acct#-	Balance
Account		
	10-101-04 NC CASH MGMT TRUST	\$16,325,887.23
	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	\$4,695,189.30
	31-101-04 NC CASH MGMT TRUST	\$5,073,905.38
	32-101-04 NC CASH MGMT TRUST	\$2,423,942.00
	50-101-04 NC CASH MGMT TRUST	\$3,175,072.87
Bank 3	Total:	\$35,881,482.48
Bank 4	BB&T SAVINGS ACCOUNT Acct#-	Balance
Account		
	10-101-06 BB & T SAVINGS ACCT	\$0.00

Cash Balance Report

Period Ending 3/17/2026

NORTH TOPSAIL BEACH

3/17/2026 1:31 PM

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

Total Cash Balance:	\$37,799,434.31
---------------------	-----------------

Filter statement

Filters

Incident Onset Dates 2/1/26 to 3/13/26

Incident status Locked

Fire Station Report

Summarizes activity and incident data by fire station.

Total Count of Incidents

Count of Incidents
38

Fire Calls

Percent of Fire Calls
7.9%

Count of Fire Calls **3**

Medical Calls

Percent of Medical Calls
21.1%

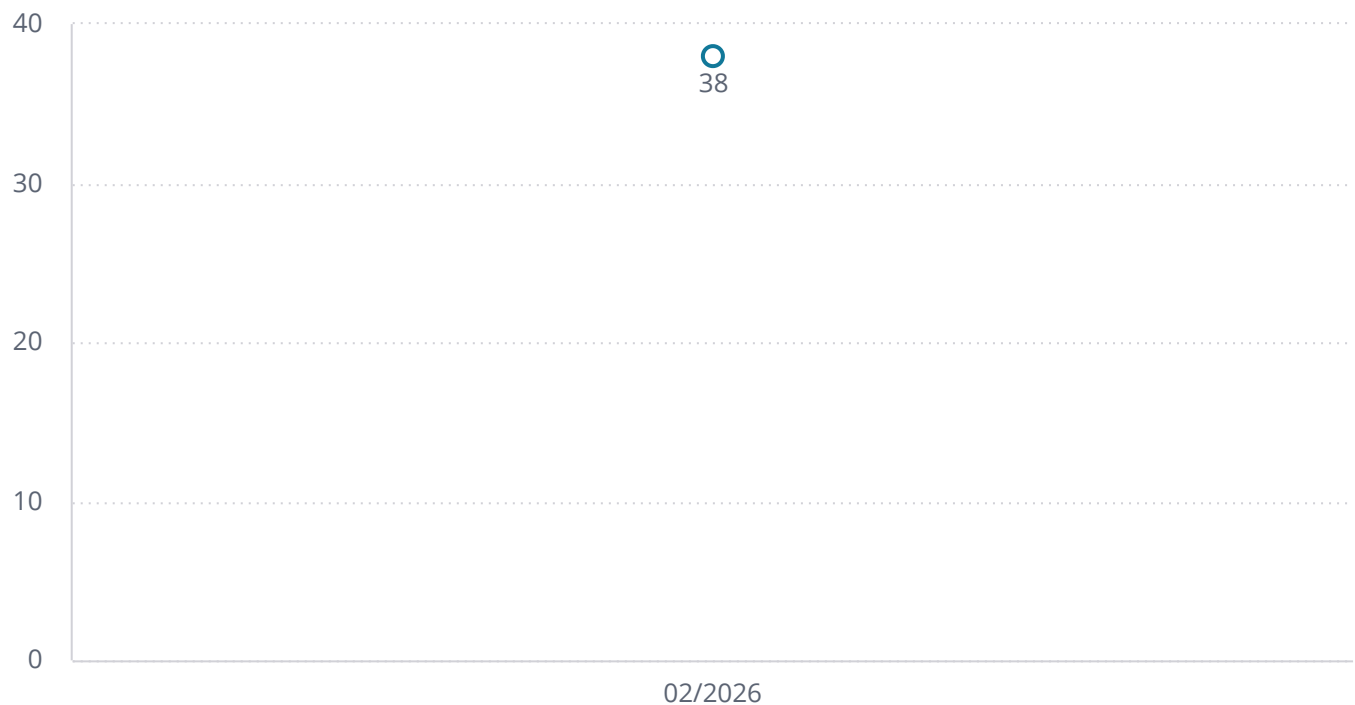
Count of Medical Calls **8**

Other Calls

Percent of Other Calls
71.1%

Count of Other Calls **27**

Count of Incidents by Month



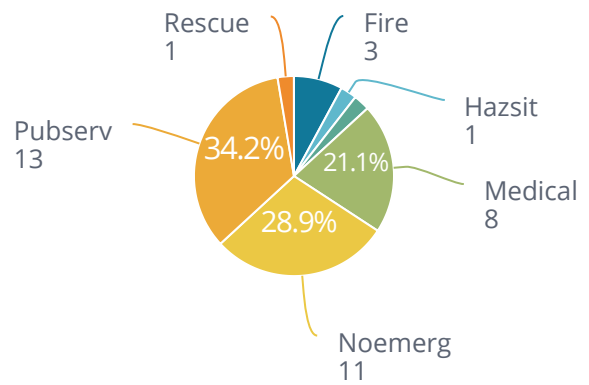
Filter statement

Filters **Incident Onset Dates** 2/1/26 to 3/13/26 | **Incident status** Locked

Station Report Details

Station	Count of Incidents	
	Feb 2026	Grand Total
North End Station 1	25	
South End Station 2	13	
Grand Total	38	

Percentage of Incident Type Categories



Filter statement

Filters **Incident Onset Dates** 2/1/26 to 3/13/26 | **Incident status** Locked

Incident Details

Incident Number	Incident Onset Date/Time	Primary Incident Type	Station
20261139	02/24/2026 23:18:51	Abdominal pain / problems	South E
20261127	02/24/2026 10:47:16	No incident found upon arrival / location error	North E
20261115	02/23/2026 18:14:36	Fire / smoke alarm	North E
20261092	02/21/2026 16:25:38	Diabetic problems	South E
20261071	02/20/2026 13:13:13	Cancelled	South E
20261063	02/19/2026 21:28:49	Unconscious victim	North E
20261024	02/18/2026 01:33:09	Citizen assist / service call	North E
20261008	02/17/2026 08:43:51	Smoke investigation	South E
20260936	02/13/2026 12:18:19	Fire / smoke alarm	North E
20260929	02/12/2026 19:12:58	Fire / smoke alarm	North E
20260837	02/08/2026 17:18:59	Malfunctioning alarm	North E
20260836	02/08/2026 16:43:59	Malfunctioning alarm	North E
20260834	02/08/2026 15:24:02	Citizen assist / service call	North E
20260828	02/08/2026 13:02:03	Malfunctioning alarm	North E
20260824	02/08/2026 11:41:00	Vegetation / grass fire	South E
20260821	02/08/2026 10:22:12	Fire / smoke alarm	South E

1-25 of 69 Results

< **1** 2 3 >

Rows per page 25

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

INSPECTIONS REPORT 02/21/2026- 03/13/2026

Permit Type	Sub Type	Permit#	Address	Issue Date	Permit Fee
Beach Access Permit	Beach Access Permit	BAA26-000003	2000 NRIR	03/06/2026	\$ 200.00
Electrical Permit	Commercial	E26-000036	238 TOPSAIL RD	02/26/2026	\$ 75.00
Electrical Permit	Residential	E26-000051	1504 NRIR	03/11/2026	\$ 75.00
Electrical Permit	Residential	E26-000052	1419 NRIR	03/12/2026	\$ 75.00
Electrical Permit	Residential	E26-000031	3982 ISLAND DR	02/23/2026	\$ 75.00
Electrical Permit	Residential	E26-000028	1019 NRIR	02/27/2026	\$ -
Electrical Permit	Residential	E26-000039	225 COASTAL DR	03/04/2026	\$ 75.00
Electrical Permit	Residential	E26-000035	173 SEA GULL LN	02/26/2026	\$ 75.00
Electrical Permit	Residential	E26-000040	3938 ISLAND DR 1A	03/05/2026	\$ 75.00
Electrical Permit	Residential	E26-000038	634 HAMPTON COLONY	03/05/2026	\$ 75.00
Electrical Permit	Residential	E26-000033	0 TOPSAIL RD	03/06/2026	\$ -
Electrical Permit	Residential	E26-000032	4517 24TH AVE	03/09/2026	\$ 75.00
Electrical Permit	Residential	E26-000046	2750 TOPSAIL AVE	03/09/2026	\$ 75.00
Electrical Permit	Residential	E26-000030	3757 ISLAND DR	03/11/2026	\$ -
Fuel Gas Permit	Commercial	FG26-000003	3304 GRAY ST	02/26/2026	\$ -
Fuel Gas Permit	Residential	FG26-000006	3862 ISLAND DR	03/04/2026	\$ 75.00
House Moving Permit	House Moving	H26-000001	3757 ISLAND DR	03/11/2026	\$ 1,000.00
Insulation Permit	Residential	I26-000002	0 TOPSAIL RD	03/06/2026	\$ -
Insulation Permit	Residential	I26-000001	1019 NIRI	02/27/2026	\$ -
Mechanical Permit	Residential	M26-000015	29 BERMUDA LANDING PL	03/11/2026	\$ 75.00
Mechanical Permit	Residential	M26-000016	103 CALINDA CAY CT	03/12/2026	\$ 75.00
Mechanical Permit	Residential	M26-000017	4344 ISLAND DR	03/12/2026	\$ 75.00
Mechanical Permit	Residential	M26-000010	1019 NRIR	02/27/2026	\$ -
Mechanical Permit	Residential	M26-000013	0 TOPSAIL RD	03/06/2026	\$ -
Mechanical Permit	Residential	M26-000011	3757 ISLAND DR	03/11/2026	\$ -
New Construction Permit	Single Family	C26-000002	3757 ISLAND DR	03/11/2026	\$ 1,454.03
New Construction Permit	Single Family	C26-000003	0 TOPSAIL RD	03/06/2026	\$ 1,808.44
New Construction Permit	Single Family	C26-000001	1019 NRIR	02/27/2026	\$ 2,094.40
Plumbing Permit	Commercial	P26-000010	1840 NRIR 2105B	02/26/2026	\$ 75.00
Plumbing Permit	Commercial	P26-000014	790 NRIR	03/11/2026	\$ 75.00
Plumbing Permit	Residential	P26-000009	3757 ISLAND DR	03/11/2026	\$ -

Plumbing Permit	Residential	P26-000011	0 TOPSAIL RD	03/06/2026	\$ -
Plumbing Permit	Residential	P26-000008	1019 NRIR	02/27/2026	\$ -
Plumbing Permit	Residential	P26-000007	14 OSPREY DR	02/27/2026	\$ -
Renovation Permit	Single Family	B26-000008	1148 NRIR 3B	03/04/2026	\$ 75.00
Renovation Permit	Single Family	B26-000005	116 SEASIDE LN	03/02/2026	\$ 75.00
Renovation Permit	Single Family	B26-000007	1172 NRIR	03/06/2026	\$ 350.00
Simple Build Permit	Commercial	SB25-000088	1822 NRIR Bldg 1	03/12/2026	\$ 194.25
Simple Build Permit	Commercial	SB25-000089	1840 NRIR Bldg 2	03/12/2026	\$ 75.00
Simple Build Permit	Multi-Unit	SB26-000018	892 NRIR 21	03/06/2026	\$ 200.00
Simple Build Permit	Multi-Unit	SB26-000013	23 BERMUDA LANDING PL	02/25/2026	\$ 200.00
All Permits Total				42	\$ 8,951.12

*****NRIR is the abbreviation for New River Inlet Road*****

Permits with a “dash” in the Permit Fee Column indicates that the fee has been consolidated with another permit issued at the same time in order to eliminate the need for multiple payments that each include a credit card surcharge fee.

 P+Z Permits Issued List

Board of Aldermen Regular Meeting April 1, 2026

From: 02/20/2026
 To: 03/13/2026

Consent Agenda: Planning Department Report

Permit#	Issue Date	Address	Property#	Legal Description	Property Owner	Contractor	Building Final	CO Issued	Cost	Receipt#	Estimated Value	Recovery Fund	Technology Fee
ZFP26-000031	02/25/2026	23 BERMUDA LANDING PL	812-215	L9 23 BERMUDA LANDING	KAPRAL SCOTT C & TINA M	1st Time Done Right - Karen Edens			125.00		1500.00	0.00	0.00
FNC26-000006	02/27/2026	14 OSPREY DR	775B-121	L21 S2 CRYSTAL SHORES	BARTUS SHANE & GREY CHAPMAN	Sanderson Lawn Management - Andrew Sanderson			50.00		10000.00	0.00	0.00
ZFP26-000027	02/27/2026	14 OSPREY DR	775B-121	L21 S2 CRYSTAL SHORES	BARTUS SHANE & GREY CHAPMAN	Sanderson Lawn Management - Andrew Sanderson			125.00	90	20000.00	0.00	0.00
DVW26-000002	02/27/2026	1019 NEW RIVER INLET RD	774-47.3	SR 1568	GRAY GARY F & SUSAN L	RG Properties, LLC - Ryan Gray			50.00		5459.00	0.00	0.00
ZFP26-000026	02/27/2026	1019 NEW RIVER INLET RD	774-47.3	SR 1568	GRAY GARY F & SUSAN L	RG Properties, LLC - Ryan Gray			0.00		7500.00	0.00	0.00
ZFP26-000028	02/27/2026	1019 NEW RIVER INLET RD	774-47.3	SR 1568	GRAY GARY F & SUSAN L	RG Properties, LLC - Ryan Gray			0.00		477500.00	0.00	0.00
FNC26-000009	03/03/2026	146 SEA GULL LN	778C-169.32	L7A WILLIAM & KATIE SMITH EXEMPT	DALMAU CARLOS ALFRED & EVELYN CHRISTMAN	Topsail Dreamscapes LLC - Thomas J Smith			50.00	94	2100.00	0.00	0.00
ZFP26-000039	03/06/2026	892 NEW RIVER INLET RD 21	774F-58	L21 S1 TOPSAIL VILLAS	CRAWFORD JONATHAN W & JOI ANN WALKER	- Jon Crawford			125.00		4000.00	0.00	0.00
ZFP26-000041	03/06/2026	1172 NEW RIVER INLET RD	774G-28	L26 S1 OCEAN WYNDS	VIVARA LLC	Spotted Dog Timber Frames - Scott Kirkland			125.00		125000.00	0.00	0.00
DVW26-000004	03/06/2026	0 TOPSAIL RD	812-59.1	L1 GLENDORA QUINN HEIRS RECOMB	HICKS DONNIE F & CHRISTINA L	Wellman's Construction, Inc. - David W. Wellman c/o Megan Leary			50.00		9374.00	0.00	0.00
ZFP26-000030	03/06/2026	0 TOPSAIL RD	812-59.1	L1 GLENDORA QUINN HEIRS RECOMB	HICKS DONNIE F & CHRISTINA L	Wellman's Construction, Inc. - David W. Wellman c/o Megan Leary			125.00		675790.00	0.00	0.00
DVW26-000003	03/11/2026	3757 ISLAND DR	813-14.3	L2B A WEIDLIN SURVEY	WELSH JOHN L	A 'N' A Builders, Inc. - Michael M.			50.00		121500.00	0.00	0.00

Section VIII, ItemB.

						Afify & Anita T. Afify							
ZFP26- 000029	03/11/2026	3757 ISLAND DR	813-14.3	L2B A WEIDLIN SURVEY	WELSH JOHN L	A 'N' A Builders, Inc. - Michael M. Afify & Anita T. Afify			125.00		121500.00	0.00	0.00

Town of North Topsail Beach

Service



Integrity

Police Department

Interim Chief Andrew Page

Department Report for February 1, 2026 – February 28, 2026

Assist Other Agencies	
E.M.S.	2
H.R.P.D.	6
N.T.B. F.D.	3
O.C.S.	28

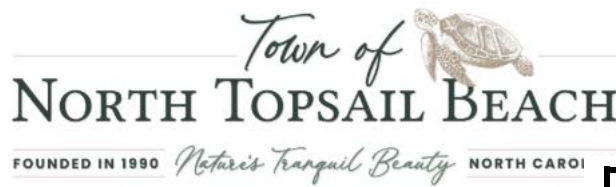
Citations	
Warning Citations	27
State Citations	5

Summary	
Total Calls for Service	120
Total Citations Issued	32
Total Reports	93
Total Security Checks	1853

Calls For Service	
Alarm Calls	2
Animal	1
Assault on Government Officer	1
B&E	1
Behavioral Health	1
Cit / Mot / Ped Assists	19
Communicating Threats	1
Disturbances	5
Domestic Disturbances	7
911 Hang Up	1
Identity Theft	1
Impersonation of LEO	1
Larceny	2
Misc. Calls	21
Open Door	5
Property Damage	3
Resisting Public Officer	1
Suspicious Activity	4
Welfare Check	3
Wire Fraud	1

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski
Larry Strother



Alice Derian, ICMA-CM
Town Manager

Alexis Stanfield, NCCCC
Town Clerk

Board of Aldermen

Agenda Item:	Consent Agenda
Date:	04/01/2026

Issue: Committee Reports: Planning Board
Fred Fontana, Chair

Presentation: No

Present: Fred Fontana - Chair, Lisa Brown, Teri Ward, Keith Wilkerson, Sam Ferreri, Jan Bellamy-Genee - Alternate, Charles "Rusty" Walker – Alternate.

The Planning Board regular meeting on Thursday, March 12, 2026, and discussed the following:

I. CALL TO ORDER

Chair Fontana called the meeting to order at 6:00 p.m.

II. ADOPTION OF AGENDA

Ms. Brown made a motion to adopt the agenda. Mr. Walker seconded the motion. Clerk Sayre requested a motion to adopt an amended agenda to include a second public comment period.

Ms. Brown made a motion to adopt the agenda with the addition of another public comment period after new business. Mr. Wilkerson seconded the motion. The motion passed unanimously, 7-0.

IV. APPROVAL OF MINUTES

Ms. Brown made a motion to approve the February 12, 2026, minutes with the clerical errors corrected presented in email and in-person. Mr. Ferreri seconded the motion. The motion passed unanimously, 7-0.

V. PUBLIC COMMENT

None.

VII. NEW BUSINESS

A. OFFICIAL ZONING MAP

Planning Director Hill presented the staff report by stating that on December 2, 2010, the Board of Alderman adopted the reprint of the Official Zoning Map. She stated that staff has completed a review of the approved map amendments and Onslow County GIS zoning layer for North Topsail Beach.

Ms. Hill stated that map control procedures are established to ensure the integrity of the Official Zoning Map and to prevent any unauthorized zoning changes. Onslow County GIS will

accept amendments to the North Topsail Beach Zoning Map only when submitted by the Town through duly adopted ordinances that are signed by the Mayor and certified by the Town Clerk.

Ms. Hill stated that rezoning is possible if the proper process is completed. She stated that only approximately fifteen rezonings have been filed since December of 2010.

Ms. Hill spoke of the advantages and disadvantages of maintaining digital and paper Zoning Maps.

Vice Chair Fontana stated that if a digital map is adopted, it will never be lost even during a possible disaster. He stated that with a paper map, there is potential for it to be lost with no original available.

Ms. Ward asked if when a change occurs, then a resolution would be sent to Onslow GIS to which Ms. Hill responded affirmatively.

Vice Chair Fontana asked if there would be two official maps. Ms. Hill responded that there would only be one official map.

Vice Chair Fontana asked for clarification as to what action is needed by the Board members. Ms. Hill stated that no action must be taken tonight and that she is only trying to make the Board aware.

Mr. Ferreri stated that most counties and towns have adopted a digital Zoning Map which he feels will save staff time with public inquiries. He feels that the Town should move forward with adopting a Digital Zoning Map.

Mr. Wilkerson stated that with it being 2026, current technology should be taken advantage of.

Mr. Walker stated that he is old school and prefers paper but understands the need for digital.

Chair Fontana stated that an advantage of digital would be the map always being up to date whereas a paper map would have notes attached to it.

Mr. Ferreri stated he feels that the Zoning Ordinance should state that the Zoning Map will be updated accordingly.

Attorney Payson stated that the Town can adopt the Digital Zoning Map but also have a secondary map in the Clerk's vault, as backup.

Mr. Ferreri made a motion that the Planning Board recommend adopting the digital Zoning Map while keeping a backup paper copy in the Clerk's vault. Mr. Walker seconded the motion. The motion passed unanimously, 7-0.

Ms. Brown stated that a copy on the wall of the Planning Department is a valuable resource, even if the digital copy is primary.

VIII. PUBLIC COMMENT

None.

VI. DISCUSSION

None.

VII. ADJOURNMENT

Mrs. Ward made a motion to adjourn. Mr. Wilkerson seconded the motion. The motion passed unanimously, 5-0. The Planning Board Meeting adjourned at 6:48 p.m.

Richard Grant, Mayor
Connie Pletl, Mayor Pro Tem

Aldermen:
Kip Malcolm
Mark Barefoot
Laura Olszewski
Larry Strother



Alice Derian, ICMA-CM
Town Manager

Alexis Stanfield, NCCCC
Town Clerk

Board of Aldermen

Agenda Item:	Consent Agenda
Date:	04/01/2026

Issue: Committee Reports: Zoning Board of Adjustment

Presentation: No

Members: Lisa Lee Kozlowski, Jason Stahr - Alternate, Grey Chapman - Alternate

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

The next regular meeting is scheduled for Tuesday, March 17, 2026. The agenda will contain oaths of office for new members and training by Town Attorney Ferguson.

ORDINANCE NO. 2026-26.46
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the 2025-26 General Fund (10)

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

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

	2025-26 Amended Budget	Increase (Decrease)	2025-26 Amended Budget
ESTIMATED REVENUES			
TAXES - AD VALOREM	4,425,249	-	4,425,249
LOCAL SALES TAX	2,962,767	-	2,962,767
INTERGOVERNMENTAL REVENUES	625,601	-	625,601
CHARGES FOR CURRENT SERVICES	830,043	-	830,043
INTEREST	602,000	-	602,000
OTHER REVENUES	21,000	-	21,000
Total Revenues	9,466,660	-	9,466,660
APPROPRIATIONS			
GOVERNING BODY	410,580	-	410,580
ADMINISTRATION	1,369,236	3,805	1,373,041
ELECTIONS	5,000	-	5,000
IT	351,691	-	351,691
NON-DEPARTMENTAL	369,370	(3,805)	365,565
POLICE SEPARATION ALLOWANCE	17,805	-	17,805
POLICE DEPARTMENT	1,714,435	-	1,714,435
FIRE DEPARTMENT	1,769,909	-	1,769,909
PLANNING & ZONING	271,522	-	271,522
BUILDING INSPECTIONS	330,697	-	330,697
RECREATION	294,170	-	294,170
COMMITTEES	2,000	-	2,000
PUBLIC BUILDINGS & GROUNDS	503,789	-	503,789
INSURANCE	377,227	-	377,227
PUBLIC WORKS	586,907	-	586,907
PUBLIC STREETS	530,500	-	530,500
SANITATION COLLECTIONS	561,822	-	561,822
Total Appropriations	9,466,660	-	9,466,660

- (1) Transfer funds from 10-999-01 Non Departmental to 10-420-14 Administration - Travel and Training for mileage re-imbursement AT 0.725 a mile per the employment contract for the interim Town Manager From April 1st to June 30th.

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

Adopted this 1st Day of April 2026.

Motion made by _____, 2nd by _____

VOTE: __ FOR __ AGAINST __ ABSENT

RICHARD GRANT
MAYOR

WAYNE JOHANNESSEN
FINANCE OFFICER

**ORDINANCE NO. CA 2026-26.47
TOWN OF NORTH TOPSAIL BEACH, NC**

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that the contract to be employed as the Interim Town Manager is awarded to Edward L Faison effective March 30, 2026.

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

Section II: This contract is for annual Salary of \$187,200 paid bi-weekly for a term of 6 month. It also includes travel reimbursement for ,mileage at a rate of \$0.725 per mile for commuting from Swansboro, NC not to exceed \$7,610.00.

Section III The Finance Officer has determined that after adoption of Budget Ordinance 2026-26.46 sufficient funds are available in account 10-420-14 for travel and 10-420-02 for salary for the term of this contract.

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

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

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

Adopted this 1st Day of April 2026.

Motion made by _____, 2nd by _____

VOTE: ___ FOR ___ AGAINST ___ ABSENT

RICHARD GRANT , **MAYOR**

WAYNE JOHANNESSEN, **FINANCE OFFICER**

AGREEMENT FOR EMPLOYMENT AS INTERIM CITY MANAGER

THIS AGREEMENT for Employment as Interim Town Manager (hereinafter "Agreement") is made and entered into and effective as of this the **30th day of March, 2026** by and between the Town of North Topsail Beach, North Carolina (hereinafter "NTB"), by and through the NTB Board of Alderman (hereinafter "Board") and Edward L. Faison, (hereinafter " Manager"), to establish and set forth the terms and conditions of the employment of the Manager as the Interim Town Manager.

WITNESSETH:

WHEREAS, the Board and Manager believe it is important to thoughtfully consider guidelines that will be consistent with both the letter and the spirit of State law, and to the extent applicable, NTB's policies, that will uphold the principle of "serving at the pleasure of the Board," that will clearly define and incorporate the benefits to the community and organization, and that will address the protection of the Manager through provisions that are reasonable in nature and scope when compared to professional practices and local/regional market conditions and appropriately funded within NTB's budget; and

WHEREAS, the Board desires to employ the services of the Manager as the Interim Town Manager, pursuant to the terms, conditions and provisions of this Agreement; and

WHEREAS, the Manager has agreed to accept employment as the Interim Town Manager, subject to and on the terms, conditions, and provisions agreed to and set forth in this Agreement,

NOW, THEREFORE, in consideration of the Manager accepting employment with NTB, and other good and valuable considerations, including the mutual covenants herein contained, the receipt and legal sufficiency of which are hereby acknowledged, the Board and the Manager hereby contract, covenant, and agree as follows:

Section 1. Duties.

- A. **PRIMARY DUTIES:** The Board hereby employs the Manager as Interim Town Manager to perform the duties and functions as specified in NTB's policies, the Laws of the State of North Carolina, this Agreement, and as the Board shall, from time to time, assign to the Manager consistent with the intent of this Agreement The Manager shall report for work and the duties as well as employment of the Manager shall commence on March 30, 2026 , (the "Commencement Date"). The Manager shall assist any subsequently hired NTB Manager in his/her transition for a reasonable amount of time, as may be required by the Board.

- B. **OUTSIDE WORK:** The employment provided for by this Agreement is of a full-time nature and does necessarily constitute the Manager's sole employment. Recognizing that certain outside consulting or teaching opportunities may provide indirect benefits to the Town and the community, the Manager may elect to accept WITH PRIOR NOTICE, teaching, or consulting opportunities with the understanding that such arrangements shall not constitute interference

with, nor a conflict of interest with his responsibilities under this Agreement as long as the same does not keep the Manager from performing his duties hereunder.

Section 2. Term.

Subject to earlier termination as provided for in Section 8, Subsection D hereof, the term of this Agreement shall continue, and the Manager shall serve as Interim Town Manager, until a permanent Town Manager commences work. In the event a permanent Town Manager has not been hired and commenced work by **October 1, 2026**, (a period of approximately six (6) months), this contract shall terminate unless it is extended by mutual agreement of both parties to this contract.

Section 3. Salary.

The Council agrees to pay the Manager an annual salary of **\$187,200**, payable on the same schedule as the other employees of the City are paid. He shall be paid as a regular employee and not as a contractor. The Manager shall not be entitled to vacation pay and has agreed to the aforementioned in lieu of any other employee benefits.

Section 4. Reimbursements

Manager shall provide his own vehicle in the conduct of NTB business for which he shall be reimbursed at the approved 2022 federal mileage rate of \$ 0.725 per mile, to included weekly commute mileage to and from Swansboro, NC. In lieu of mileage, NTB may provide Manager with a vehicle. The Manager shall document all expenses and submit the same to NTB for reimbursement monthly or in a manner consistent with NTB policy.

Section 5. Benefits.

It is mutually agreed that the Manager is not entitled to any NTB employee benefits.

Section 6. Indemnification.

To the fullest extent permitted by law and except as specifically limited by NTB Ordinances, NTB shall defend, save harmless and indemnify the Manager against any tort, professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of the Manager's duties for NTB, and shall obtain and keep in full force and effect liability insurance, or risk pool coverage, including Public Officials coverage on a "wrongful act" basis, in sufficient amounts to assure accomplishment of such hold harmless and indemnification; provided that this section shall not be construed as creating any right, cause of action, or claim of waiver or estoppel for or on behalf of any third party, nor shall it be construed as a waiver or modification of the availability of the defense of governmental immunity or any other legal defense available to either NTB or the Manager as to any third party; and provided further that NTB shall not indemnify or hold harmless the Manager from and with respect to any claim or liability for which the conduct of the Manager is found by the courts to have been outside the course and scope of employment or his official capacity as Interim Town Manager, grossly negligent or intentionally wrongful. NTB may compromise and settle any such claim or suit, and shall pay the amount of any settlement reached or judgment rendered on such claim or suit, for which NTB has a duty to defend, save harmless and indemnify the

Manager hereunder as hereinbefore more specifically provided. This indemnification shall extend beyond and survive the termination of employment and the expiration of this Agreement.

Section 7. Hours of Work.

It is clearly understood that the Manager is expected to perform all duties defined in Section 1 of this agreement. Manager agrees to be available by telephone or video conference for consultation and advice at all times, including responding to emergency situations upon proper notice.

Manager will advise NTB of the dates of uncompensated leave as they become known, planned, or required. The Manager will do so in a conscientious manner to minimize disruption to NTB's operations and services.

Section 8. General Provisions

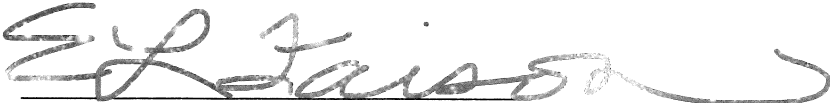
- A. Governing Law. This Agreement shall be construed in accordance with, and governed by, the laws of the State of North Carolina. Venue shall lie exclusively in Onslow County, North Carolina.
- B. Entire Agreement. This Agreement incorporates all the agreements, covenants, and understandings between NTB and the Manager concerning the subject matter hereof, and all such covenants, agreements and understandings have been merged into this written Agreement. No other prior agreements or understandings, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Agreement.
- C. Amendment. This Agreement shall not be modified or amended except by a vote of the Board and, upon approval of the Board, a written instrument executed by the Manager and the duly authorized representative of the Board.
- D. Resignation/Termination. Notwithstanding anything herein to the contrary, the Manager serves at the pleasure of the Board and this Agreement may be terminated and canceled with advance notice of fourteen (14) days by the Board, with or without cause, at any time and without recourse from the Manager.

The Board may terminate the Manager for cause, effective immediately upon notice to the Manager. Cause is defined to mean fraud, embezzlement, or conviction of any crime involving moral turpitude. Upon termination for cause, NTB shall have no obligation to pay any salary or benefits to the Manager except those accrued up through the termination date. Moral Turpitude as used in this section includes, but is not limited to, rape, robbery, kidnapping, aggravated assault, mayhem, and spousal abuse.

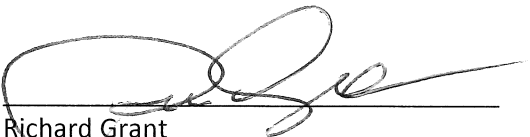
In the event the Manager voluntarily resigns his position of Interim Town Manager with NTB before the expiration of the Term, the Manager shall give NTB at least thirty (30) days' notice in advance, unless the parties agree otherwise. The Manager shall remain on the job and perform all the duties of the Interim Town Manager during the thirty (30) day notice period, and the Manager shall receive salary and benefits only for the thirty (30) day period.

IN WITNESS WHEREOF, NTB and the Manager have executed this Agreement effective as of the date first written above.

AGREED AND ACCEPTED this the ____ day of _____, 2026.



Edward L. Faison



Richard Grant
Mayor
North Topsail Beach

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

Municipal Finance Officer