



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

**Wednesday, April 02, 2025, at 11:00 AM**

**Town Hall - 2008 Loggerhead Court, North Topsail Beach, NC 28460**

**(910) 328-1349 | [www.northtopsailbeachnc.gov](http://www.northtopsailbeachnc.gov)**

*Mayor - Joann M. McDermon  
Alderman - Richard Grant  
Alderman - Connie Pletl  
Town Manager - Alice Derian*

*Mayor Pro Tem - Tom Leonard  
Alderman – Mike Benson  
Alderman – Laura Olszewski  
Interim Town Clerk – Nancy Avery*

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

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

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

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

**VII. PUBLIC PRESENTATIONS AND HEARINGS**

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

**VIII. CONSENT AGENDA**

- A.** Approval of Minutes
  - March 5, 2025 Regular Meeting
  - March 19, 2025 Special Meeting
- B.** Department Head Reports
  - 1. Finance Department
  - 2. Fire Department
  - 3. Inspections Department

4. Planning Department
5. Police Department

C. BISAC Update

D. Committee Reports

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

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

**IX. CONTINUING BUSINESS**

A. Onslow Shellfish Public Hearing (Alderman Benson)

**X. NEW BUSINESS**

- A. Registration and Sponsorship for N.C. Beach, Inlet and Waterway Association (NCBIWA) 2025 Local Governments Meeting May 8 and May 9, 2025 in Emerald Isle, N.C. at the Islander Hotel (Manager Derian)

**Specific Action Requested: Mayor may request a motion to approve the Silver Level sponsorship in the amount of \$1,200 and attendance at the 2025 NCBIWA conference.**

B. Request for Proposals – Audit Services (Manager Derian)

**Specific Action Requested: Mayor may ask for a motion to approve the solicitation of proposals for audit services**

- C. Finance Officer Position Pay Grade (Manager Derian)

D. Solid Waste, Recycle and Collection Agreement – GFL Environmental (Manager Derian)

**Specific Action Requested: Mayor may request a motion to approve the agreement with GFL to provide Solid Waste Services**

- E. Onslow County Water and Sewer Authority (ONWASA) update (Alderman 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 Alderman has control.

**XII. ATTORNEY'S REPORT**

**XIII. MAYOR'S REPORT**

**XIV. ALDERMAN'S REPORT**

**XV. CLOSED SESSION - As per N.C.G.S. 143-318.11 (a)**

- (3) Consultation with the attorney

A. New Business (continued)

Amendment to Contract for Legal Services (Attorneys Ferguson and Payson)

**Specific Action Requested: Mayor may ask for a motion to approve the proposed amendment to the legal services agreement to amend the “not to exceed fee” from \$36,000 to \$84,000 per year for every year this Agreement is in effect.**

**XVI.ADJOURNMENT**



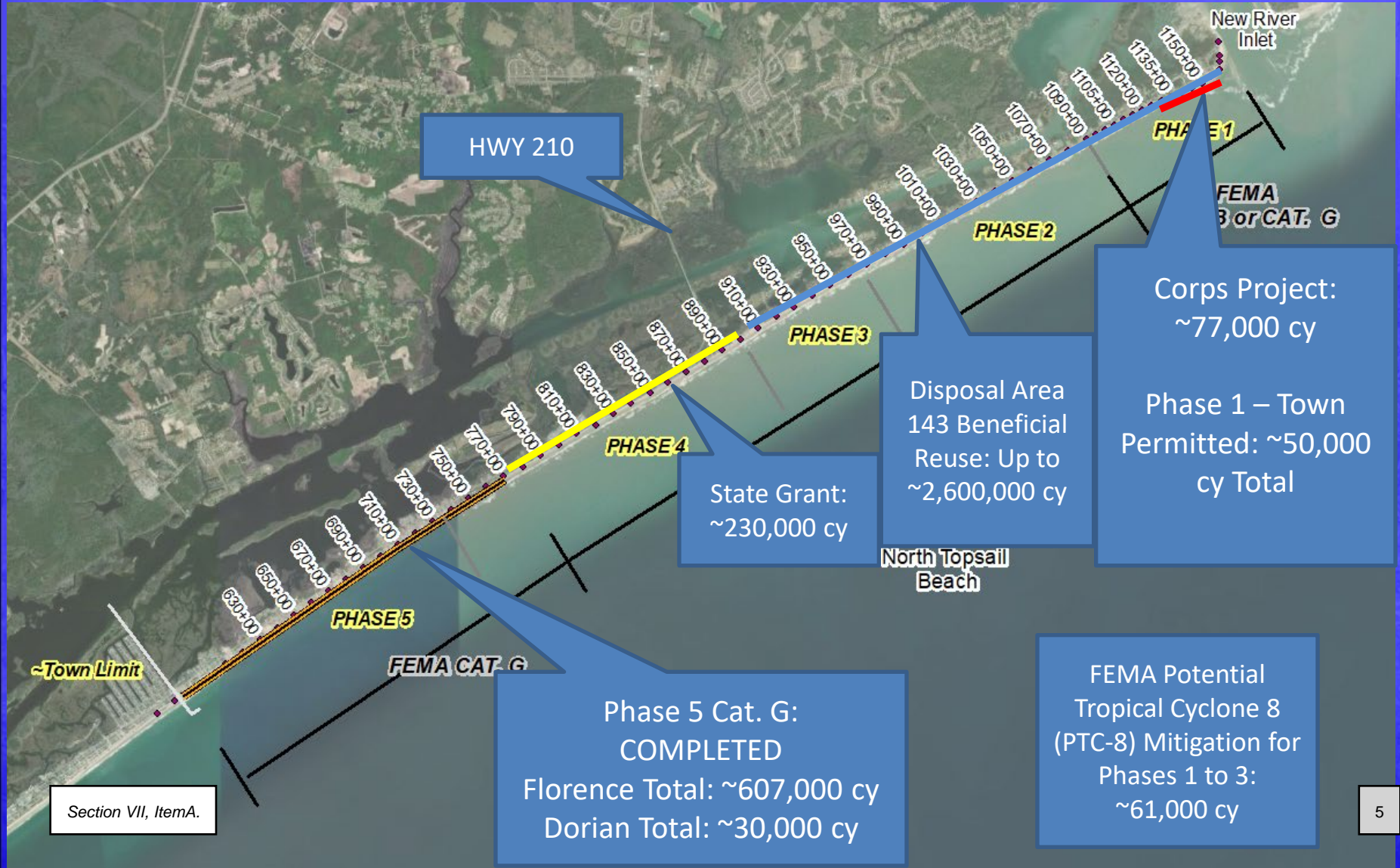
# North Topsail Beach Coastal Update April 2025





# Recent and Upcoming Projects Overview

## State Grant, Beneficial Reuse, FEMA, Corps Projects



# USACE Navigation Dredging and Placement Corps Project Awarded to Southwinds:



Completed at end of February.  
Dredge experienced some mechanical issues (long pumping distance).

**Dredging**

**Fill Placement**

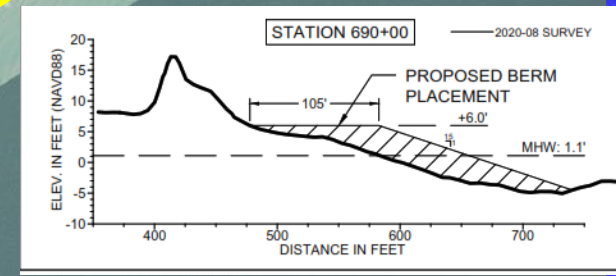
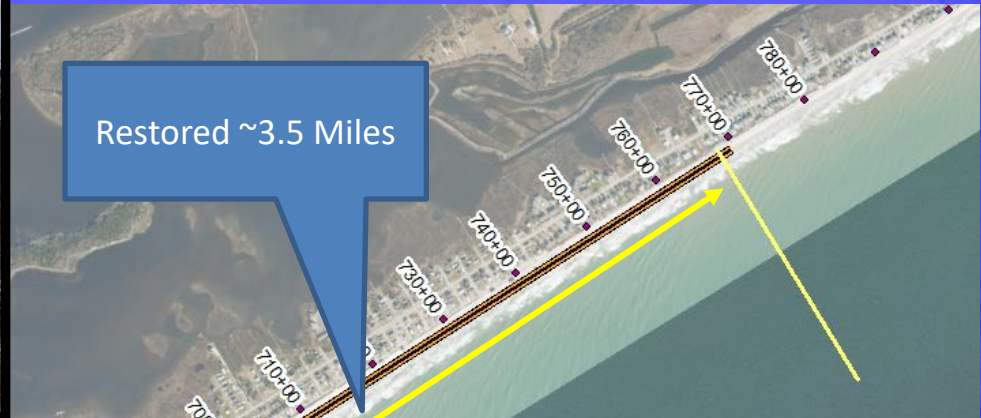


Section VII, Item A.

**77,000 cy  
Placement North of Topsail  
Reef Condos**



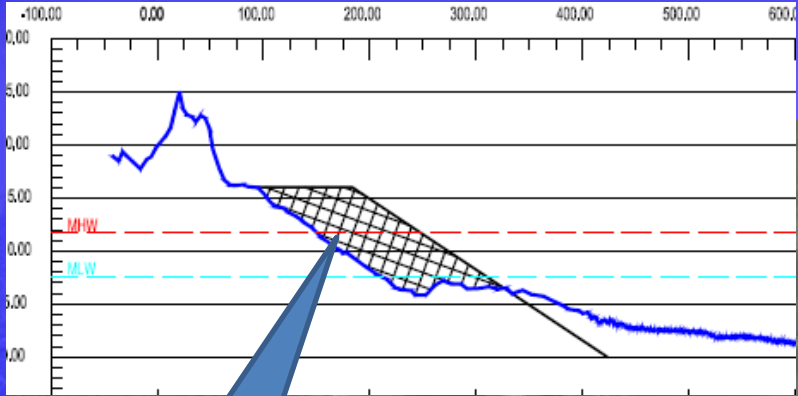
# COMPLETED FEMA Mitigation Nourishment in Phase 5 (and some Phase 4) Beach (not Dune) Nourishment. ~3.5 Miles of Restored Beach. Held up well to PTC-8 and other recent storms.



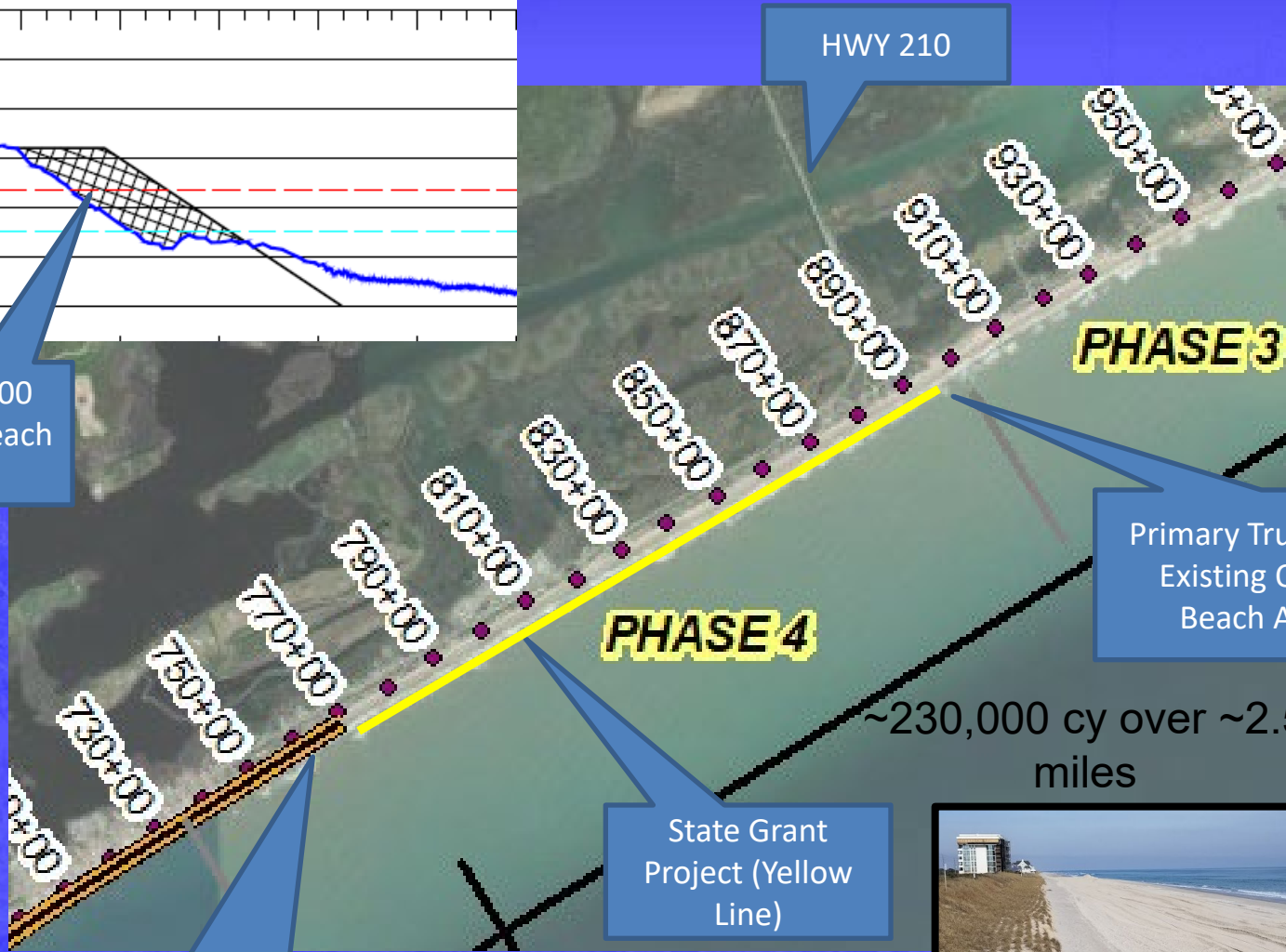
Town  
Section VII, Item A.



# Successful State Grant in Phase 4. Beach (and some Dune) Nourishment



~80 to 100 Feet of Beach Width



Primary Truck Access at Existing Opening at Beach Access 33

State Grant Project (Yellow Line)

~230,000 cy over ~2.5 miles

Secondary Truck Access at Existing Opening at 2<sup>nd</sup> Avenue

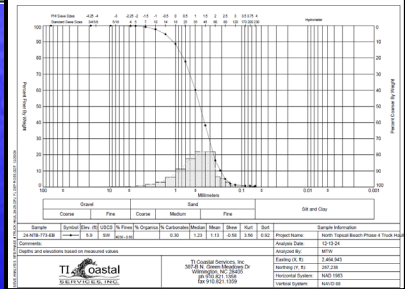
Section VII, Item A.





# Phase 4 Nourishment

~160,000 cy Placed





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

- Investigations Ongoing,
- Permit Application to Follow.
- 2024 Analysis shows up to 2.6 million cubic yards at DA 143 (1.9 million cubic yards was previous estimate)





# 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 losses for Phases 1,2,3 & 4

## Public Assistance

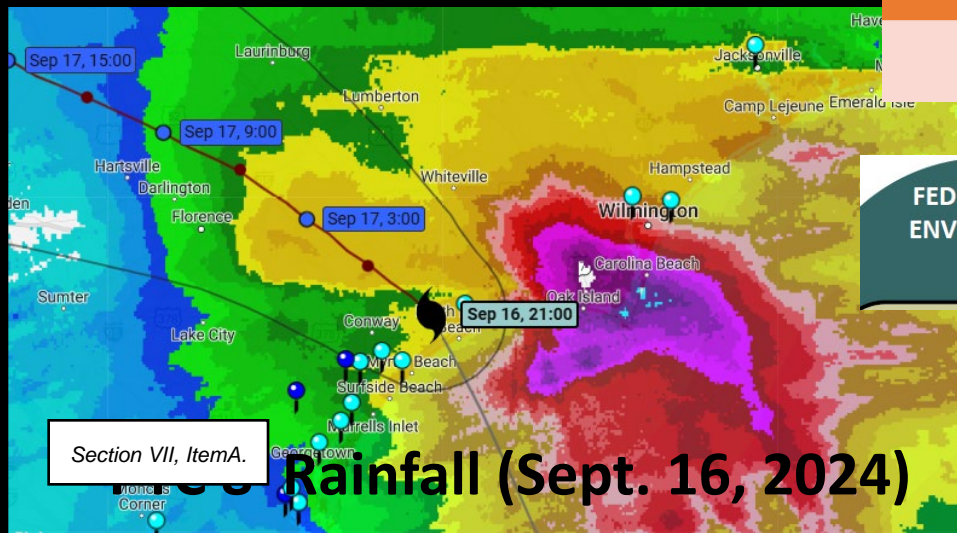
APPLICANT BRIEFING  
 Potential Tropical Cyclone Eight 2024

### Public Assistance (PA)

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

Governing Laws, Regulations, and Policies

<b>Stafford Act</b>	<b>44 CFR</b>	<b>2 CFR</b>	<b>PA Program &amp; Policy Guide (PAPPG)</b>
Law	Program Regulations	Procurement Requirements	Policy



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



# Potential Tropical Cyclone (PTC) 8

## Dune Losses

	Shoreline Length (miles)	Net loss (CY)	Gross Loss (CY)
PHASE 1	1.5	14,641	15,629
PHASE 2	2.3	22,068	33,710
PHASE 3	1.3	7,414	7,697
PHASE 4	3.2	16,956	26,274
<b>TOTALS</b>		<b>61,079</b>	<b>83,310</b>

Net Losses = ~61,000 cy up to ~82,000 cy

FEMA Qualified Volume Calculations Based on 5-Year Storm Runup and Erosion Analysis

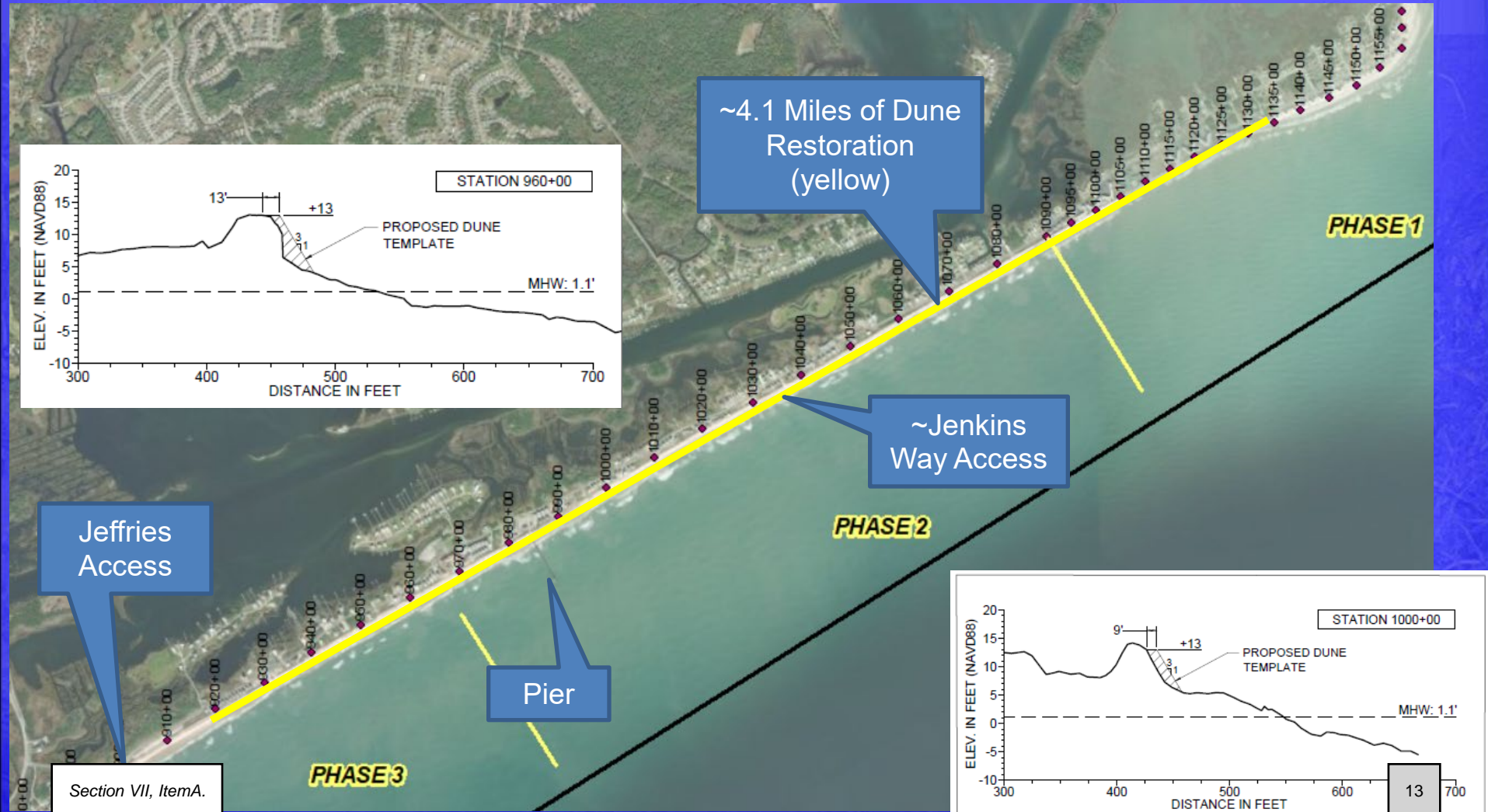
## Dune Losses





# Northern Shoreline Dune Restoration (Phases 1 to 3 for 61,000 cy)

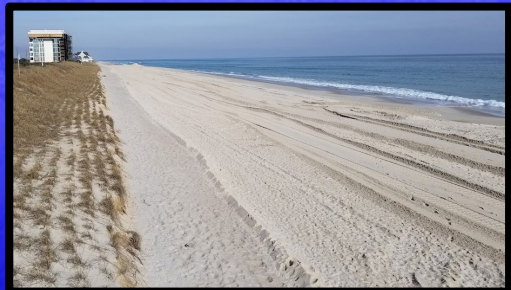
## ST Wooten – Contractor





# Town Beach Projects Updates

- Phase 1 – Corps AIWW Project (~77,000 cy placed north of Topsail Reef condos).
- New River Inlet Management Master Plan EIS: Final Sections of Draft EIS submitted and under USACE review.
- State Grant Nourishment - ~230,000 cy in Phase 4. Same contractor for Phase 4 and dune restoration project in Phases 1-3.
- Post Tropical Cyclone Survey submitted to FEMA/NCEM for PTC 8. 61,000 cy. Focus on Phases 1,2 and 3. FEMA/NCEM coordination continues. April start.
- Disposal Area 143 Beneficial Reuse for Nourishment of Phases 1,2,3 of between ~1.9 and ~2.6 million cubic yards - investigations ongoing
- Working with NTB Finance Officer and DEC Associates regarding funding for FEMA and State funded projects
- Grant Coordination
- Permitting Coordination (all projects)



Board of Aldermen Regular Meeting  
Wednesday, March 5, 2025  
DRAFT MINUTES

The Town of North Topsail Beach Board of Aldermen held its regular meeting on March 5, 2025. A quorum of the board was present. Town Manager Derian and Attorney Payson were in attendance.

Board members present: Mayor Joann McDermon, Mayor Pro Tem Tom Leonard  
Aldermen: Richard Grant, Mike Benson, Connie Pletl and Laura Olszewski

Board members absent: None

**CALL TO ORDER**

Mayor McDermon called the meeting to order at 11:00 am. Mayor Pro Tem Leonard gave the invocation. Mayor McDermon led in the Pledge of Allegiance.

**APPROVAL OF AGENDA**

Mayor McDermon asked if there were any changes to the agenda.

Motion – Alderman Grant motioned to remove item D. ‘GWI Tax & Accounting Amendment to GWI Tax and Accounting Engagement Agreement’ from the Consent Agenda to Continuing Business and adopt the agenda as amended; seconded by Mayor Pro Tem Leonard; unanimously approved.

**MANAGER’S REPORT**

Manager Derian provided the following report to the Board.

*Beach Projects and Operations*

The Army Corps of Engineers project is continuing. The navigation branch is continuing to conduct the dredging of the Atlantic Intracoastal Waterway and channels to Jacksonville and place beach compatible material along the Phase 1 shoreline. This started on January 28<sup>th</sup>. They reported that before the dredge survey came in at 77,500 cubic yards out of a possible 88,000 cubic yards bid quantity. South wind Dredge has had some equipment issues that they reported and I kept in communication with the Army Corps during throughout this project and touched base with them yesterday for the latest update. The dredge has more work to do to clear the channels, so they expect an additional 2-3 additional days of work at this point in time.

*The Phase 4 project*

The change orders that were approved at the February Board of Aldermen meeting were executed with the contractor who has continued to haul sand along the Phase 4 shoreline. As of March 3<sup>rd</sup>, they have placed 118,003 cubic yards throughout Phase 4 project. This started in the vicinity of 3686 Island Drive and has continued to work north. They have been accessing the beach through the Second Avenue access which is beach access number 28 at 518 Topsail Road.

The contractor is planning on March 10<sup>th</sup> to move from using this access to the Jeffries access which is located here on New River Inlet Road just behind Town Hall. They will cordon off the area where they are working from during the week. Parking will still be available while work is ongoing and everything will be fully open and remain open on the weekends. They will be using this access for the duration of the project. Again, this is not a dune project but a project that places sand on the active beach area. They will continue to haul this season to the extent they have dredged sand available. Any balance in the contract quantity will be hauled and placed up the fall of 2025. The potential for the proposed PTC # 8 work can affect progress with completing Phase 4 sand and contractor availability will likely be an issue.

*Potential Cyclone # 8 dune project – the unnamed storm*

Weekly meetings with FEMA have continued and will continue as required. The site meeting has been completed for the Marina Way crossover project. I have submitted everything into their portal so it can continue to go through FEMA's process. The project will be reviewed by multiple levels of FEMA. It is currently being reviewed by the Consolidated Resources Team. The next step in the review process is the EHP, which is their Environmental Team. Following last week's meeting I asked staff to proceed with the contractor to start the permitting process so that it can start repairs. The proposed dune project which is a separate FEMA project revolving around PTC # 8 has continued to move through the process with FEMA as well while we have been working simultaneously working to prepare bid documents, issue an invitation for bids and holding the scheduled bid opening on March 3<sup>rd</sup>. One contractor was in attendance to submit a bid. Per NCGS 143-132 requires a minimum of three bids to open bids for formal contracts further outlined in NCGS 143-129. If fewer than three bids are received, then you have to advertise for a full seven-day period. After the second advertisement, if fewer than three bids are received a contract may be awarded to the lowest responsible bidder. Under federal regulation 2 CFR 200.320 requires bids to be solicited from an adequate number of qualified sources to ensure full and open competition. I touched base with FEMA and every entity that we are involved with this, and it was determined that extending the bid for a full seven days with another bid opening on March 14<sup>th</sup> was determined to be the best way to move forward. That publication has been published this week. Proposals are due March 14<sup>th</sup> at Town Hall at 2 pm. I polled the Board of Aldermen to solidify a date to hold a special meeting for March 19<sup>th</sup> at 11 am. This is on your agenda today and we will still talk about today and move forward with approving budget amendments for this project. FEMA has not officially obligated any funds for PTC # 8 work up until this date. It has been conveyed to me from the Board to prepare with moving forward to complete the project. Due to funds not being obligated by FEMA yet and the desire to move forward with the project based on current conditions in Phases 1 – 3, the appropriate have been made as outlined in the finance report.

*Villa Capriana crosswalk*

The pedestrian crossing lights at the existing crosswalk at 790 New River Inlet Road have been installed. The only remaining piece of this project is to re-stripe the crosswalk. This was not completed at the time of the crossing lights due to ambient temperatures required for installation of the thermo-plastic pavement on the asphalt. This work will be scheduled soon.



### *Fiscal year 2025-2026 budget*

The budget calendar has been prepared and provided to the Board of Aldermen with scheduled meetings with Department Heads throughout March 6-7. Budget workshops with the Board of Aldermen are scheduled with the Board of Aldermen for April 10<sup>th</sup> and 14<sup>th</sup> which will be public meetings from 9 am to 4:30 pm. Each department will present its budget requests to the Board. The Board will review a draft budget document, and a discussion of prioritization of needs versus available funds will take place and we intend to solicit innovative ideas or services and there will be a review of Capital Improvement items. April 15-16 will also be a public workshop from 9 am to 4: 30 pm at Town Hall to review updated draft budgeted documents at that time. May 7<sup>th</sup> at the regular Board of Aldermen meeting there will be a Public Hearing on the budget. Per statute, the Board must hold at least one Public Hearing on the budget. June 4<sup>th</sup>, at the regular Board of Aldermen meeting, the budget will be considered and adopted. For the workshops, two days have been scheduled to allow adequate time for discussion. We can also schedule more if necessary. If workshop tasks are completed the first meeting, then no subsequent meetings will be required.

### OPEN FORUM

- Ed Quigley, 5125 Cottage Street, Richmond, Virginia spoke on behalf of safety issues and concerns with umbrellas on the beach, wind forces and development of safety standards for securing umbrellas.
- Ray Chapman, 13 Osprey Drive, said they will follow up with DOT at the state level on the request for a reduction in speed limit on New River Inlet Road, as there has been no action by the Board of Aldermen and no communication about it. 42 registered voters signed the petition for the reduction.
- Cameron Krugel, 3902 River Road, said he likes driving 45 mph and does not think they should have to ban together to change the speed limit that has always been the same. He stated he does not think Joann (McDermon) lives in North Topsail because her house is for sale, and he plans to run for mayor. He still has not received relief from the flooding on the road at River Road and River Drive even though he has made suggestions on how to fix it and on other things and never hears a response from the Town. It concerns him that the Town might agree to maintain a sidewalk a resident wants to build when it will not maintain a ditch on town land across from his house that takes all the flood water that drains to that point. He has done a lot of things for the Town but never received a certificate of appreciation. Communication with the Town volunteers is terrible. He also wants to know what is happening with the \$650,000 set aside for the sand revetment committee.
- Jonathan Edwards, 547 New River Inlet Road, said he is requesting to put in a pathway so that he can walk to the park and beach access and the 45-mph speed limit is too fast and unsafe.

### PUBLIC PRESENTATIONS AND HEARINGS

#### A. Certificates of Appreciation

Mayor McDermon asked Deborah Coltrane, Stu Harness, Scott Morse, and Steve Scheibner to come forward to receive Certificates of Appreciation. None were in attendance.

## B. Coastal Engineer Monthly Report

Engineer Way presented the monthly report with the following highlights:

- The Phase 1 Corps Intracoastal Waterway project to place 88,000 cubic yards of material is being finished.
- The final sections of the draft Environmental Impact Statement for the New River Inlet Management Plan are under development.
- The State grant nourishment project to place 250,000 cubic yards of material in Phase 4 has begun and is going well with about 70,000 cubic yards being placed a month.
- Bid invitations have been issued for the post tropical cyclone # 8 project.
- Investigations are on-going for the on the disposal area 143 beneficial reuse for nourishment of Phases 1, 2 and 3.

## CONSENT AGENDA

Consent agenda items include:

- Board of Aldermen February 5, 2025, minutes
- Budget amendment 2025-25.17 Fund 10 General Fund GWI Tax & Accounting Contract Amendment
- Budget amendment 2025-25.18 Staffing Consulting Solutions
- Budget amendments 2025-25.19 and 20 to make funds available to proceed with the PTC # 8 project as outlined
- Approved Retainer Agreement for Faleris Law Firm – Conflict Council for Board of Adjustment
- Approved MGT Impact Solutions, LLC Master Service Agreement

Motion – Mayor Pro Tem Leonard motioned to adopt the Consent Agenda as modified during the adoption of the agenda; seconded by Alderman Benson; unanimously approved.

## CONTINUING BUSINESS

### A. GWI Tax & Accounting Amendment to GWI Tax and Accounting Engagement Agreement

Attorney Payson reviewed the changes to the amendment as follows:

1. Section 1 under amendment to Exhibit A – language was added at the end where it says ‘amended by adding the following enumerated services’ with new language to say ‘in the order of the Town’s priority of completion’ which prioritizes items A - L
2. Number 4 on page 2 added new language ‘continues after deems relevant in the completion of said work as well as statements of progress to high priority tasks’ which instructs GWI to provide progress reports
3. A new # 6 is added to state ‘GWI agrees that GWI will not bill the Town in excess of eight hours per day per individual without prior written approval from the Town Manager’
4. A minor change at the bottom in the pre-audit language

Motion - Alderman Grant motioned to approve the GWI Tax & Accounting Amendment to GWI Tax and Accounting Engagement Agreement as presented; seconded by Alderman Olszewski; unanimously approved.

#### NEW BUSINESS

A. Bid results - Invitation for bids – North Topsail Beach Northern Shoreline Dune Truck Haul Project (PTC # 8) Budget Amendments 2025-25.19 and 2025.25.20

Mayor McDermion explained the Board will not address the bid results today as re-bidding is necessary and requested a motion to approve the associated budget amendments.

Motion – Alderman Grant motioned to adopt Budget Amendments 2025-25.19 and 2025.25.20 for the North Topsail Beach Northern Shoreline Dune Truck Haul Project (PTC # 8) as presented; seconded by Alderman Olszewski; unanimously approved.

B. Request from Mr. Edmonds to construct a 4 foot pathway from 547 New River Inlet Road to Richard Peters Park within the NCDOT right of way

Manager Derian explained Mr. Edmonds made this request right before the last Board meeting. She confirmed with NCDOT that should the Board want to move forward with this, the form Mr. Edmonds included is the correct form. She contacted WK Dickson, the engineer working on stormwater improvement projects at Gray Street and near Richard Peters Park to ensure moving forward with this would not conflict with those plans which it will not and they do not anticipate any maintenance issues within the next 10 years outside of regular maintenance on that type of pathway.

Attorney Payson expressed concern that the form was blank and advised the Board to ask Mr. Edmonds to talk with NCDOT and fill in the form, particularly the section on construction and erection of the pathway and clarify what he is proposing be done then bring it back to the Board to have something concrete to consider.

Mr. Edmonds stated he is not asking them to approve a blank form but wants the Board's verbal, on the record approval, that once he puts the money in and does the work that the Town will take ownership of it. He does not want to outlay thousands of dollars starting this and then be out \$20,000. He is saving the Town \$20,000 instead of making an ADA complaint. He urged the Town to give him a verbal yes to move forward so he does not have to escalate this.

Mayor McDermion asked for a consensus from the Board for Mr. Edmonds to fill out the NCDOT form and bring it back to the Board of Aldermen for consideration or the Planning Board.

Alderman Pletl – Board of Aldermen  
Alderman Benson – Planning Director, if not the Planning Board  
Mayor Pro Tem Leonard – Board of Aldermen  
Alderman Olszewski – Board of Aldermen  
Alderman Grant – Board of Aldermen

Consensus – Mr. Edmonds to bring back concrete plans on the NCDOT form to the Board of Aldermen for consideration.

C. 2025 Washington, DC federal meetings week of April 2028

Mayor McDermon asked for a consensus for Mayor Pro Tem Leonard and Manager Derian as the representatives to attend the federal meetings.

Consensus - Mayor Pro Tem Leonard and Manager Derian to attend the federal meetings in Washington, DC.

OPEN FORUM - None

ATTORNEY REPORT – no report.

MAYOR REPORT – Mayor McDermon thanked everyone for attending the meeting.

ALDERMEN REPORTS:

Alderman Pletl thanked the manager and staff saying she was particularly happy with the crosswalk signs at Villa Capriani that seem to be working very well.

Alderman Benson thanked everyone for being in attendance and showing an interest in the Town’s activities.

Mayor Pro Tem Leonard said the trip to Washington will primarily be about the Town being divested of the Coastal Barriers Resources Act. The bill is prepared and ready to be filed. It is co-sponsored by Congressmen Murphy and Rouzer. When it is filed there will be a link on the Town’s website to track its progress.

Alderman Olszewski thanked those for participating in the meeting and knows it takes time from their day. She stated there are jobs posted on the Town’s website, and we need people to share that with anyone they know that might be looking for a position with the Town. Project information and status are also listed on the Town’s website. She encouraged everyone to attend the strategic planning meetings conducted by Onslow County on growth in the area.

Alderman Grant cautioned everyone about the burning ban. The ONWASA pump station here at Town Hall has been started. He would like to have the Onslow County Planning Director to visit and talk about planning in the area.

CLOSED SESSION



Motion – Alderman Olszewski motioned to go into Closed Session as per NCGS 143.318.11(a)(3) to consult with the attorney; seconded by Alderman Benson; unanimously approved.

Motion – Alderman Olszewski motioned to return to open session; seconded by Alderman Leonard; unanimously approved.

Mayor McDermon stated no action was taken in Closed Session.

#### ADJOURNMENT

Motion – Mayor Pro Tem Leonard motioned to adjourn; seconded by Alderman Benson; unanimously approved.

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Joann McDermon, Mayor

Board of Aldermen Special Meeting  
Wednesday, March 19, 2025  
DRAFT MINUTES

The Town of North Topsail Beach Board of Aldermen held a Special Meeting on March 19, 2025, for the purpose of receiving bid results and award of contract for the Northern Shoreline Dune Truck Haul project (PTC # 8). A quorum of the board was present. Town Manager Derian was in attendance. Attorney Ferguson and Engineer Way attended telephonically.

Board members present: Mayor Joann McDermon, Mayor Pro Tem Tom Leonard  
Aldermen: Richard Grant, Mike Benson, Connie Pletl and Laura Olszewski

Board members absent: None

**CALL TO ORDER**

Mayor McDermon called the meeting to order at 11:00 am.

**APPROVAL OF AGENDA**

Motion – Alderman Pletl motioned to approve the agenda; seconded by Mayor Pro Tem Leonard; unanimously approved.

**NEW BUSINESS**

Bid results - Invitation for bids – North Topsail Beach Northern Shoreline Dune Truck Haul Project (PTC # 8)

Manager Derian explained a second advertisement for bids was issued with bids due March 14, 2025. One bid was received from ST Wooten in the amount of \$2,937,000. The breakdown of costs is \$50,000 mobilization and demobilization, \$47 per cubic yard for haul and placement of dune fill (\$2,867,000) for an estimated 61,000 cubic yards of sand and \$20,000 in performance and payment bond costs. The attorneys have reviewed the draft contract which dictates work to be substantially completed on or before January 31, 2026. At the March 5<sup>th</sup> meeting, the Board of Aldermen approved Budget Amendments 2025-25.19 and 2025-25.20 for funding to proceed with the PTC #8 project. The budget amendments total \$2,974,942 transferring funds from Fund 30 Shoreline Protection Fund to Fund 32 for the grant project FEMA 4837 NC PTC # 8 project. Adequate funding is available. A request for reimbursement has been submitted to FEMA under the declared event for PTC # 8. To date funds have not been obligated by FEMA. FEMA has cautioned that they sometimes do not approve emergency projects that are in a Coastal Barrier Resources Act (CBRA) zone, which this is. Projects were approved in the past for Florence and Dorian. This project consists of placing 61,000 cubic yards of beach compatible material along 21,500 feet of dunes mainly in Phases 1-3. Should the Board award the contract to ST Wooten, they have advised the work in Phase 4 will not be finished this season because they will have to reallocate their resources. About 5,000 feet of beach in Phase 4 remains to be finished. They are currently working at 4306 Island Drive. They anticipate completing another 2,000 feet which carries it to 4472 Island Drive which is just south of Hampton Colony before beginning work on PTC # 8.



Discussion focused on start date, cost of mobilization when they are already on site, what happens in the area that has sand bags, the possibility that the current Phase 4 project by the same vendor may not be finished this season due to the need to stop this project to get the PTC # 8 project done, the optics to the residents of stopping one project to do another, the possibility FEMA may not reimburse, and liquidated damages and a not to exceed amount/change order limitation in the contract.

Engineer Way stated the anticipated start date is April 1, 2025. Mobilization costs will be for renting 2 more all wheel drive off-road trucks. The project will start at just south of the Topsail Reef Condos because of the sandbags. The idea is to put material in front of those bags, but this needs to be coordinated with the Department of Coastal Management (DCM). Due to state and federal regulations, the Phase 4 project may not be extended into May, but the PTC # 8 project may be eligible. The dune project will take about 5-6 weeks. It would be a really tight timeframe to try to finish Phase 4 first before beginning the PTC # 8 project. Neither project may be restarted until November due to regulations. Liquidated damages are referenced in the contract but there is not a 'not to exceed' clause. The Board will have to address any change order requests separately, which is typical in these contracts.

Attorney Ferguson clarified there is a lump sum amount in the contract, so it is not open ended and there is a change order process. There is nothing in the contact that states a maximum amount that includes change orders.

Consensus - Board members encouraged Engineer Way to work with the vendor to have both projects done at the same time or at least finish Phase 4 and start on the north part of the PTC # 8 project, which is the most crucial part to be protected before hurricane season.

Motion – Alderman Pletl motioned to award the contact for the Northern Shoreline Dune Truck Haul Project (PTC # 8) to ST Wooten in the amount of \$2,938,000; seconded by Mayor Pro Tem Leonard.

Roll call vote

Alderman Pletl	Yes
Alderman Benson	Yes
Mayor Pro Tem Leonard	Yes
Alderman Olszewski	Yes
Alderman Grant	Yes

The motion passed by a unanimous vote.

ADJOURNMENT

Motion – Mayor Pro Tem Leonard motioned to adjourn; seconded by Alderman Benson; unanimously approved.

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Joann McDermon, Mayor





**BOARD OF ALDERMEN  
MEMORANDUM**

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**TO:** MAYOR MCDERMON AND ALDERMEN  
**FROM:** Debra H Mack, Consultant  
**SUBJECT:** Finance Monthly Financial Report  
**DATE:** March 26, 2025

Listed below are key financial highlights:

A) Budget vs Actual Report for all Funds.

1) **General Fund** (Fund 10) Pages 1 – 9

- i. **Ad Valorem Tax Current Year** – received \$4,257,051 through March 26<sup>th</sup> which exceeds budget \$94,854. Most of the current year taxes are received by February.
- ii. **Interest Earnings** – received \$507,515 through February which exceeds total budget \$29,515 (March interest will post on 4/1/25). If interest rates hold, it is estimated an additional \$120,000 will be earned through year-end; for total **projected** Interest Earnings of \$627,515 or **\$149,515 over budget**.
- iii. **Utility Franchise Tax** – received \$276,303 through the quarter ended December 2024, distributed in March 2024. The remaining distribution schedule: Jan – Mar in June, April – June in September. Realized 84% of the budgeted revenue. This tax is susceptible to extreme weather. Conservatively, the remaining three quarters distributions would be around \$254,000 with a total for FY 25 **projected** at \$530,612 or **\$200,612 over budget**.

- iv. **Sales Tax** – received \$1,676,910 through December sales distributed in March. The remaining distribution schedule has January sales distributed in April and the last month of June distributed in September. This tax is susceptible to economic conditions. Conservatively, the remaining six distributions would be around \$1,285,857 with a total for FY 25 **projected** at \$2,962,767 or **\$795,770 over budget**.
- 2) **Capital Improvement Fund** (Fund 12) Page 10
- i. Both Valorem Tax and County Fire Tax receipts exceed the budget by 2% and 3% respectively and the majority of these revenues are received by February. **Total revenue received \$1,632,129 exceeds the transfer to the Fire Station of \$1,584,395. Barring unforeseen expenditures, no Appropriated Fund Balance will be needed.**
- 3) **Shoreline Protection** (Fund 30) pages 11-12
- i. **Accommodation Tax** – received \$2,006,441 through March 14<sup>th</sup> which exceeds the \$1,781,123 budget by \$225,318. This tax is susceptible to economic and weather conditions. Based on FY 24 receipts for months Apr – June of \$386,032 the total for FY 25 **projected** at \$2,392,473 or **\$611,350 over budget**.
  - ii. **Interest Earnings** – received \$141,756 through February which exceeds total budget \$45,542 (March interest will post on 4/1/25). If interest rates hold, it is estimated an additional \$48,000 will be earned through year-end; for total **projected** Interest Earnings of \$189,756 or **\$93,542 over budget**.
  - iii. **Ad Valorem Tax** – exceeds the budget by 2% and the majority of this revenue is received by February.
  - iv. **Sales Tax** – received \$566,078 through December sales distributed in March. The remaining distribution schedule has January Sales distributed in April and the last month of June distributed in September. This tax is susceptible to economic conditions. Conservatively, the remaining six distributions would be around \$342,810 with a total for FY 25 **projected** at \$908,888 or **\$167,164 over budget**.
  - v. **Paid Parking Revenue** – received \$311,228 through March 7<sup>th</sup>. This tax is susceptible to weather conditions. Based on FY 24 receipts for months Apr – June of \$246,105 the total for FY 25 **projected** at \$557,333 or **\$20,958 over budget**.



- vi. Due to the **delayed FEMA reimbursements for Fund 31** the board authorized a transfer of \$6,000,000 until the FEMA grants are closed out. Due to the **delayed FEMA funding agreement for Fund 32** the board authorized a transfer of \$2,974,942 until the funding agreement is finalized. This **will result in at least \$8,974,942 of appropriated fund balance of the total \$11,273,697.**
- 4) **Capital Project Beach Maintenance (Fund 31)** pages 13-14
- 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.
  - ii. **FEMA Reimbursement** – due to the delay in FEMA reimbursements compared to the budget shows \$6,171,550 not paid out as of March 26<sup>th</sup>.
  - iii. **Investment Income** – \$964,036 over budget and is related to the interest earned on the \$10.5 million NCDEQ Grant. This revenue can be used toward work related to Phase 4 if needed.
- 5) **Grant Project FEMA – 4837 PTC8 (Fund 32)** page 15
- i. NOTE: **Multi-year Fund.** Category G: Dune Crossover at Marina Way and Category G: Emergency Berm (Beach Project)
  - ii. This project does not have the funding agreement in place yet as FEMA’s Beach Team is drafting the SME report. Once completed this will progress through the Consolidated Resource Team and other required levels of review prior to a final funding agreement.
  - iii. Due to the lack of a 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 16
- i. NOTE: **Multi-year Fund.**
  - ii. Contingency balance in this project is \$87,052 to cover any unforeseen costs.
  - iii. The WB Brawley contract stipulated items that the Town would purchase and/or install. Have requested projected costs for those items to be included with the FY 26 budget request.
- 7) **Grant Project Stormwater NCEM DRMG2304 (Fund 60)** page 17
- i. NOTE: **Multi-year Fund.**
  - ii. This project is funded by NCEM and no matching requirement.

- B) **Payments Processed:** Cash Disbursements (ACH) \$139665.37 and Accounts Payable Checks \$1,900,633.39 = \$2,040,298.76.
- 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. The only Funds with negative cash balances are Funds 10 (payroll wires) and Fund 32 and Fund 60 both are new Grant Funds. Highlighted the General Fund and Fund 31 below:
- 1) **General Fund** – has (\$87,651.86) in Bank 2 as a result of payroll wires posted at the time of printing the report. The entire cash available is in the NC Capital Management Trust. NOTE: Accounts payable checks will be printed on March 27<sup>th</sup> so this report does not reflect those payments.
  - 2) **Fund 31** – NC Capital Management Trust reflects payments that have occurred through March 26<sup>th</sup>. The Total \$8,871,549.62 is split \$6,924,339.51 unspent NCDEQ grant and interest; and the balance of \$1,947,210.11 attributable to the unspent transferred in funds. In addition, the \$1,833,984.36 balance in Bank 2 also represents unspent transferred in funds as of March 26<sup>th</sup>.

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

Respectfully submitted,

*Debra H Mack/dhm*

GWJ Tax & Accounting Consultant

Attachments:

Budget vs Actual All Funds – 17 pages

Check Listing 02/28/25 – 3/26/25 – 2 pages

Cash Balance All Funds – 2 pages

**Budget vs Actual**

NORTH TOPSAIL BEACH  
3/26/2025 11:45:03 AM

Period Ending 3/26/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
10-301-00 AD VALOREM TAX - Current Year	4,162,197	0.00	72,175.28	4,257,051.14	94,854.14	102%	
10-301-01 AD VALOREM TAX - Prior Years	45,000	0.00	174.56	26,449.62	(18,550.38)	59%	
10-301-02 AD VALOREM TAX - MOTV	80,000	0.00	0.00	59,852.97	(20,147.03)	75%	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	219.91	1,975.14	(1,024.86)	66%	
10-329-00 INTEREST	478,000	0.00	11,182.92	507,514.84	29,514.84	106%	
10-335-00 MISCELLANEOUS	5,000	0.00	0.00	261.19	(4,738.81)	5%	
10-336-07 SALE OF TOWN MERCHANDISE	5,000	0.00	252.41	6,633.33	1,633.33	133%	
10-337-00 UTILITIES FRANCHISE TAX	330,000	0.00	112,708.79	276,303.26	(53,696.74)	84%	
10-341-00 BEER & WINE TAX	3,400	0.00	0.00	30.00	(3,370.00)	1%	
10-343-00 POWELL BILL ALLOCATIONS	35,000	0.00	0.00	42,555.71	7,555.71	122%	
10-345-00 LOCAL OPTION SALES TAX	2,166,997	0.00	299,162.56	1,676,909.55	(490,087.45)	77%	
10-345-01 SALES & USE TAX RETURN	0	0.00	18.27	477.76	477.76		
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	430.30	(319.70)	57%	
10-350-00 RECREATION -RENTAL FEES	2,000	0.00	0.00	1,777.60	(222.40)	89%	
10-350-01 PAID PARKING REVENUE	112,125	0.00	6,328.36	86,372.23	(25,752.77)	77%	
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	2,000	0.00	42.50	4,091.35	2,091.35	205%	
10-352-01 FIRE INSPECTIONS & VIOLATION FEES	500	0.00	0.00	0.00	(500.00)		
10-352-02 CODE ENFORCEMENT FINES	3,000	0.00	0.00	2,150.00	(850.00)	72%	
10-355-00 BUILDING PERMITS	85,000	0.00	2,428.00	49,496.22	(35,503.78)	58%	
10-355-01 MECHANICAL PERMITS	15,000	0.00	350.00	5,040.00	(9,960.00)	34%	
10-355-02 ELECTRICAL PERMITS	18,000	0.00	280.00	8,622.00	(9,378.00)	48%	
10-355-03 PLUMBING PERMITS	2,500	0.00	0.00	910.00	(1,590.00)	36%	
10-355-04 INSULATION PERMITS	500	0.00	0.00	0.00	(500.00)		
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	20.00	(239.00)	(539.00)	-80%	
10-355-06 TECHNOLOGY FEE	7,500	0.00	165.40	3,393.14	(4,106.86)	45%	
10-355-07 REINSPECTION FEE/FINES	3,000	0.00	450.00	14,450.00	11,450.00	482%	



**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 3/26/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-355-09 CCR FEES	1,000	0.00	25.00	1,615.00	615.00	162%	
10-357-08 PLANNING & ZONING FEES	28,000	0.00	1,100.00	16,575.00	(11,425.00)	59%	
10-359-00 REFUSE COLLECTION FEES	528,888	0.00	0.00	267,976.32	(260,911.68)	51%	
10-359-01 REFUSE COLLECT PRIOR YEAR	0	0.00	0.00	69,682.55	69,682.55		
10-359-50 VACANT LOT SWF	10,000	0.00	0.00	650.00	(9,350.00)	7%	
10-359-51 LOST CART REPLACEMENT	2,000	0.00	0.00	0.00	(2,000.00)		
10-359-52 ADD'L CART RECYCLING	2,500	0.00	0.00	480.00	(2,020.00)	19%	
10-367-01 SALES TAX REFUNDS	20,000	0.00	0.00	0.00	(20,000.00)		
10-368-01 NCDOT GRASS MOWING REIMB	6,993	0.00	0.00	7,399.11	406.11	106%	
10-368-02 GRANT FUNDS	0	0.00	0.00	12,275.08	12,275.08		
10-383-00 SALE OF FIXED ASSETS	10,000	0.00	0.00	9,989.14	(10.86)	100%	
10-399-00 APPROP. FUND BALANCE	2,053,402	0.00	0.00	0.00	(2,053,402.00)		
<b>Revenues Totals:</b>	<b>10,228,552</b>	<b>0.00</b>	<b>507,083.96</b>	<b>7,419,150.55</b>	<b>(2,809,401.45)</b>	<b>73%</b>	
<b>Expenses</b>							
10-410-02 SALARIES	36,000	0.00	3,000.00	24,428.57	11,571.43	68%	
10-410-05 FICA (7.65%)	2,754	0.00	298.38	2,134.38	619.62	78%	
10-410-14 TRAVEL & TRAINING	2,000	0.00	0.00	0.00	2,000.00		
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	169.06	1,330.94	11%	
10-410-42 CHARTER CODES SERVICE	0	0.00	0.00	3,783.13	(3,783.13)		
10-410-43 AUDITOR FEES	15,500	0.00	0.00	13,350.00	2,150.00	86%	
10-410-45 TAX COLLECTION FEES	71,200	0.00	(22,046.95)	47,167.09	24,032.91	66%	
10-410-47 PROFESSIONAL SERVICES	185,000	0.00	4,889.20	56,801.45	128,198.55	31%	
10-410-50 DONATIONS OTHER AGENCIES	12,500	0.00	0.00	2,500.00	10,000.00	20%	
10-410-53 DUES & SUBSCRIPTIONS	2,750	0.00	0.00	2,127.00	623.00	77%	
10-410-57 MISCELLANEOUS	500	0.00	0.00	0.00	500.00		
10-410-58 TAX REFUNDS	1,000	0.00	0.00	302.99	697.01	30%	
10-410-95 BOARD STIPEND	3,600	0.00	1,050.00	1,950.00	1,650.00	54%	
<b>GOVERNING BODY Totals:</b>	<b>334,304</b>	<b>0.00</b>	<b>(12,809.37)</b>	<b>154,713.67</b>	<b>179,590.33</b>	<b>46%</b>	
10-420-02 SALARIES	439,000	0.00	23,615.20	245,716.77	193,283.23	56%	

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 3/26/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-420-05 FICA (7.65%)	37,332	0.00	1,803.86	19,778.23	17,553.77	53%	
10-420-06 GROUP INSURANCE	54,600	0.00	2,068.71	26,547.27	28,052.73	49%	
10-420-07 ORBIT RETIREMENT (12.23%)	66,905	0.00	3,237.64	34,959.68	31,945.32	52%	
10-420-08 401K (3%)	14,640	0.00	708.46	7,708.37	6,931.63	53%	
10-420-09 TOWN INSURANCE HRA	60,000	0.00	3,198.36	39,677.22	20,322.78	66%	
10-420-10 EMPLOYEE TRAINING	6,000	0.00	1,275.46	1,359.88	4,640.12	23%	
10-420-11 POSTAGE	2,500	0.00	6.31	889.80	1,610.20	36%	
10-420-12 MANAGER EXPENSE ACCT	1,000	0.00	0.00	304.20	695.80	30%	
10-420-13 TUITION REIMBURSEMENT	5,000	0.00	0.00	0.00	5,000.00		
10-420-15 BANK CHARGES	2,000	0.00	29.00	234.70	1,765.30	12%	
10-420-17 M & R VEHICLE	2,000	0.00	0.00	0.00	2,000.00		
10-420-18 CONSUMABLES	5,000	0.00	0.00	290.35	4,709.65	6%	
10-420-26 ADVERTISING	2,500	0.00	0.00	1,458.60	1,041.40	58%	
10-420-31 GAS, OIL & TIRES	2,200	0.00	0.00	1,219.81	980.19	55%	
10-420-32 OFFICE SUPPLIES	6,000	0.00	729.55	2,408.56	3,591.44	40%	
10-420-34 TOWN APPAREL & MERCH EXPENSE	6,000	0.00	89.00	6,831.74	(831.74)	114%	
10-420-45 CONTRACTED SERVICES	439,500	285,255.00	56,760.72	107,243.25	47,001.75	89%	
10-420-53 DUES & SUBSCRIPTIONS	20,000	0.00	397.00	16,363.40	3,636.60	82%	
10-420-57 MISCELLANEOUS	500	0.00	0.00	529.44	(29.44)	106%	
10-420-58 EMPLOYEE ENGAGEMENT	8,000	0.00	0.00	1,330.02	6,669.98	17%	
10-420-76 EQUIPMENT LEASE PAYMENTS	12,000	0.00	388.39	4,686.34	7,313.66	39%	
ADMINISTRATION Totals:	1,192,677	285,255.00	94,307.66	519,537.63	387,884.37	67%	
10-480-02 SALARIES	80,100	0.00	6,758.40	63,315.88	16,784.12	79%	
10-480-05 FICA (7.65%)	6,128	0.00	515.70	4,830.58	1,297.42	79%	
10-480-06 GROUP INSURANCE	9,450	0.00	689.57	7,384.79	2,065.21	78%	
10-480-07 ORBIT RETIREMENT (12.96%)	10,982	0.00	926.58	8,598.88	2,383.12	78%	
10-480-08 401K (3%)	2,403	0.00	202.76	1,894.98	508.02	79%	
10-480-10 EMPLOYEE TRAINING	2,000	0.00	0.00	175.00	1,825.00	9%	

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 3/26/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-480-16 M & R EQUIPMENT	6,000	0.00	0.00	2,382.72	3,617.28	40%	
10-480-33 DEPARTMENT SUPPLIES	3,000	0.00	0.00	961.63	2,038.37	32%	
10-480-53 DUES & SUBSCRIPTIONS	53,647	0.00	6.12	40,809.03	12,837.97	76%	
10-480-57 MISCELLANEOUS	500	0.00	(101.83)	497.21	2.79	99%	
10-480-74 CAPITAL OUTLAY	62,000	2,237.88	0.00	53,545.73	6,216.39	90%	
IT DEPARTMENT Totals:	236,210	2,237.88	8,997.30	184,396.43	49,575.69	79%	
10-490-02 SALARIES	165,100	0.00	7,810.56	75,286.76	89,813.24	46%	
10-490-05 FICA (7.65%)	12,630	0.00	597.52	6,005.78	6,624.22	48%	
10-490-06 GROUP INSURANCE	18,900	0.00	689.57	6,777.71	12,122.29	36%	
10-490-07 ORBIT RETIREMENT (12.23%)	22,635	0.00	1,070.82	10,659.12	11,975.88	47%	
10-490-08 401K (3%)	4,953	0.00	234.32	2,338.69	2,614.31	47%	
10-490-10 EMPLOYEE TRAINING	3,000	0.00	0.00	0.00	3,000.00		
10-490-16 M & R EQUIPMENT	500	0.00	0.00	0.00	500.00		
10-490-17 M & R VEHICLES	1,000	0.00	0.00	0.00	1,000.00		
10-490-31 GAS, OIL, & TIRES	2,200	0.00	0.00	318.10	1,881.90	14%	
10-490-45 CONTRACTED SERVICES	6,000	500.00	0.00	2,400.00	3,100.00	48%	
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	60.00	350.00	1,300.00	21%	
10-490-57 MISCELLANEOUS	250	0.00	27.98	27.98	222.02	11%	
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	0.00	298.99	1,101.01	21%	
PLANNING/ZONING/CAMA Totals:	240,218	500.00	10,490.77	104,463.13	135,254.87	44%	
10-491-02 SALARIES	115,000	0.00	5,156.81	70,827.80	44,172.20	62%	
10-491-05 FICA (7.65%)	11,781	0.00	385.53	5,685.96	6,095.04	48%	
10-491-06 GROUP INSURANCE	18,900	0.00	689.57	10,890.97	8,009.03	58%	
10-491-07 ORBIT RETIREMENT (12.23%)	21,113	0.00	706.99	10,213.25	10,899.75	48%	
10-491-08 401K (3%)	4,620	0.00	154.71	2,258.75	2,361.25	49%	
10-491-10 EMPLOYEE TRAINING	4,500	0.00	0.00	692.62	3,807.38	15%	
10-491-17 M & R VEHICLES	1,200	0.00	0.00	84.99	1,115.01	7%	
10-491-31 GAS, OIL & TIRES	3,300	0.00	0.00	880.41	2,419.59	27%	
10-491-45 CONTRACTED SERVICES	49,000	24,000.00	1,786.00	19,886.00	5,114.00	90%	



**Budget vs Actual**

NORTH TOPSAIL BEACH  
3/26/2025 11:45:03 AM

Period Ending 3/26/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-491-53 DUES & SUBSCRIPTIONS	1,555	0.00	0.00	335.00	1,220.00	22%	
10-491-54 DEMOLITION	30,000	0.00	0.00	0.00	30,000.00		
10-491-57 MISCELLANEOUS	500	0.00	0.00	0.00	500.00		
INSPECTIONS Totals:	261,469	24,000.00	8,879.61	121,755.75	115,713.25	56%	
10-500-11 PHONES	32,000	0.00	4,109.46	26,273.75	5,726.25	82%	
10-500-13 UTILITIES	55,000	0.00	5,828.57	41,634.01	13,365.99	76%	
10-500-15 M & R BUILDINGS/GROUNDS	54,000	0.00	511.96	45,897.24	8,102.76	85%	
10-500-17 LANDSCAPING EXPENSE	32,971	0.00	2,460.52	25,588.53	7,382.47	78%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	0.00	551.27	5,948.73	8%	
10-500-35 FURNITURE	85,000	0.00	0.00	931.70	84,068.30	1%	
10-500-43 CLEANING SERVICES	15,000	0.00	500.00	8,510.00	6,490.00	57%	
10-500-45 PEST CONTROL	2,500	0.00	130.00	1,736.00	764.00	69%	
10-500-46 BUILDING SECURITY	33,500	8,287.50	0.00	8,867.63	16,344.87	51%	
10-500-57 TOWN SIGN M & R	2,500	0.00	0.00	0.00	2,500.00		
10-500-58 WEB EOC SERVICE	1,500	0.00	0.00	1,125.00	375.00	75%	
10-500-74 CAPITAL OUTLAY	96,029	0.00	0.00	0.00	96,029.00		
10-500-76 LEASE PAYMENTS	24,000	0.00	0.00	24,000.00	0.00	100%	
PUBLIC BLDGS Totals:	440,500	8,287.50	13,540.51	185,115.13	247,097.37	44%	
10-501-09 WORKER'S COMPENSATION	60,638	0.00	613.03	34,167.51	26,470.49	56%	
10-501-13 PROPERTY LIABILITY & BONDS	142,222	0.00	0.00	139,908.22	2,313.78	98%	
10-501-17 VFIS INSURANCE	24,806	0.00	0.00	24,129.84	676.16	97%	
10-501-53 CYBER INSURANCE	15,750	0.00	0.00	10,819.34	4,930.66	69%	
10-501-54 FLOOD INSURANCE	47,250	0.00	0.00	3,980.00	43,270.00	8%	
INSURANCE Totals:	290,666	0.00	613.03	213,004.91	77,661.09	73%	
10-509-02 PSA SALARY	15,905	0.00	1,272.28	12,698.33	3,206.67	80%	
10-509-05 FICA (7.65%)	1,220	0.00	97.32	971.33	248.67	80%	
PSA - RETIRED POLICE OFFICERS Totals:	17,125	0.00	1,369.60	13,669.66	3,455.34	80%	
10-510-02 SALARIES	818,000	0.00	56,890.47	553,888.92	264,111.08	68%	

**Budget vs Actual**

NORTH TOPSAIL BEACH  
3/26/2025 11:45:03 AM

Period Ending 3/26/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-510-03 PART-TIME SALARIES	14,000	0.00	2,349.19	17,195.80	(3,195.80)	123%	
10-510-04 OVERTIME	37,000	0.00	597.44	18,808.02	18,191.98	51%	
10-510-05 FICA (7.65%)	67,626	0.00	4,552.26	47,100.43	20,525.57	70%	
10-510-06 GROUP INSURANCE	122,850	0.00	1,237.57	67,739.24	55,110.76	55%	
10-510-07 ORBIT RETIREMENT (13.04%)	122,500	0.00	8,601.81	86,547.27	35,952.73	71%	
10-510-08 401K (5%)	40,000	0.00	2,807.69	28,825.53	11,174.47	72%	
10-510-09 BEACH PATROL EXPENSE	15,000	0.00	0.00	7,222.39	7,777.61	48%	
10-510-10 EMPLOYEE TRAINING	10,100	0.00	12.00	10,999.84	(899.84)	109%	
10-510-16 M & R EQUIPMENT	3,500	792.00	0.00	488.00	2,220.00	37%	
10-510-17 M & R VEHICLES	10,000	200.00	289.98	3,224.11	6,575.89	34%	
10-510-31 GAS,OIL & TIRES	64,000	4,058.36	0.00	37,770.81	22,170.83	65%	
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	406.30	593.70	41%	
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	1,408.78	3,409.22	1,640.78	68%	
10-510-36 UNIFORMS	10,993	0.00	0.00	5,562.63	5,430.37	51%	
10-510-37 BALLISTIC VEST GRANT EXPENSE	10,402	5,563.00	0.00	4,838.39	0.61	100%	
10-510-47 PROFESSIONAL SERVICES	4,160	0.00	703.00	3,628.00	532.00	87%	
10-510-53 DUES & SUBSCRIPTIONS	24,000	0.00	95.00	7,666.00	16,334.00	32%	
10-510-57 K-9 EXPENSES	3,000	0.00	151.96	1,163.97	1,836.03	39%	
10-510-60 LESO PROGRAM	7,256	0.00	752.58	5,904.47	1,351.53	81%	
10-510-73 NON-CAPITAL OUTLAY	64,500	1,400.00	16,677.33	53,787.77	9,312.23	86%	
10-510-74 CAPITAL OUTLAY	62,000	2,718.58	0.00	58,155.78	1,125.64	98%	
10-510-76 TAXES & TITLES	4,340	0.00	0.00	0.00	4,340.00		
POLICE Totals:	1,521,277	14,731.94	97,127.06	1,024,332.89	482,212.17	68%	
10-545-02 SALARIES	220,500	0.00	5,712.00	109,815.77	110,684.23	50%	
10-545-04 OVERTIME	9,000	0.00	0.00	2,893.38	6,106.62	32%	
10-545-05 FICA (7.65%)	19,355	0.00	435.94	9,106.36	10,248.64	47%	
10-545-06 GROUP INSURANCE	46,725	0.00	2,068.71	21,989.57	24,735.43	47%	
10-545-07 ORBIT RETIREMENT (12.23%)	34,686	0.00	783.10	16,233.07	18,452.93	47%	

**Budget vs Actual**

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-545-08 401K (3%)	7,590	0.00	171.36	3,559.29	4,030.71	47%	
10-545-14 EMPLOYEE TRAINING	7,500	0.00	276.00	276.00	7,224.00	4%	
10-545-16 M & R EQUIPMENT	10,000	0.00	342.57	7,748.20	2,251.80	77%	
10-545-17 M & R VEHICLES	20,000	810.29	1,917.12	12,838.55	6,351.16	68%	
10-545-31 GAS, OIL & TIRES	22,000	0.00	758.28	9,931.02	12,068.98	45%	
10-545-32 OFFICE SUPPLIES	250	0.00	0.00	190.96	59.04	76%	
10-545-33 DEPARTMENTAL SUPPLIES & EQUIP	7,000	749.00	0.00	2,603.71	3,647.29	48%	
10-545-34 MOSQUITO CONTROL EXPENSE	3,000	0.00	0.00	200.00	2,800.00	7%	
10-545-36 UNIFORMS	2,500	0.00	(242.05)	859.30	1,640.70	34%	
10-545-37 RENTAL EQUIPMENT	6,000	662.02	0.00	2,914.42	2,423.56	60%	
10-545-45 CONTRACTED SERVICES	23,500	23,500.00	0.00	0.00	0.00	100%	
10-545-53 DUES & SUBSCRIPTIONS	10,500	0.00	0.00	9,119.99	1,380.01	87%	
10-545-74 CAPITAL OUTLAY	20,000	0.00	0.00	0.00	20,000.00		
10-545-76 TAXES & TITLES	2,100	0.00	0.00	0.00	2,100.00		
<b>PUBLIC WORKS Totals:</b>	<b>472,206</b>	<b>25,721.31</b>	<b>12,223.03</b>	<b>210,279.59</b>	<b>236,205.10</b>	<b>50%</b>	
10-560-13 STREET LIGHT EXPENSE	32,000	0.00	0.00	16,909.90	15,090.10	53%	
10-560-15 M & R PUBLIC PARKING	25,000	0.00	0.00	0.00	25,000.00		
10-560-16 M & R EQUIPMENT	3,160	3,159.25	0.00	0.00	0.75	100%	
10-560-33 DEPARTMENTAL SUPPLIES	6,840	0.00	0.00	0.00	6,840.00		
10-560-34 STRIPING	5,800	0.00	0.00	0.00	5,800.00		
10-560-35 SIGNS	1,500	0.00	0.00	0.00	1,500.00		
10-560-43 TOWN ENTRANCE SIGNS	20,000	0.00	0.00	104.00	19,896.00	1%	
10-560-45 CONTRACTED SERVICES	2,500	0.00	0.00	0.00	2,500.00		
10-560-72 STORMWATER	20,000	0.00	0.00	0.00	20,000.00		
10-560-73 STREET PAVING & REPAIR	48,200	0.00	0.00	18,000.00	30,200.00	37%	
10-560-74 CAPITAL OUTLAY	147,500	0.00	0.00	7,525.26	139,974.74	5%	
<b>STREETS Totals:</b>	<b>312,500</b>	<b>3,159.25</b>	<b>0.00</b>	<b>42,539.16</b>	<b>266,801.59</b>	<b>15%</b>	
10-580-45 SANITATION CONTRACTS	426,388	0.00	33,774.10	276,164.78	150,223.22	65%	



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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-580-46 TIPPING FEES	72,500	0.00	2,979.96	49,095.81	23,404.19	68%	
10-580-47 RECYCLING	30,000	0.00	1,800.00	3,000.00	27,000.00	10%	
SANITATION Totals:	528,888	0.00	38,554.06	328,260.59	200,627.41	62%	
10-620-12 SNOWFLAKES	12,000	212.68	0.00	12,804.52	(1,017.20)	108%	
10-620-14 PARK WELL	1,500	0.00	0.00	0.00	1,500.00		
10-620-15 PARK MAINTENANCE	42,674	12,299.35	0.00	22,277.79	8,096.86	81%	
10-620-17 PARK LANDSCAPING	15,000	0.00	0.00	864.67	14,135.33	6%	
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	1,500.00		
10-620-19 M & R DOCK/BOARDWALK	200,000	0.00	0.00	7,682.24	192,317.76	4%	
10-620-27 SPECIAL EVENTS	10,000	0.00	(25.00)	7,553.08	2,446.92	76%	
10-620-33 PARK SUPPLIES	7,200	0.00	0.00	1,694.60	5,505.40	24%	
RECREATION Totals:	289,874	12,512.03	(25.00)	52,876.90	224,485.07	23%	
10-690-02 SALARIES	917,000	0.00	67,308.20	658,507.29	258,492.71	72%	
10-690-03 PART-TIME SALARIES	75,000	0.00	180.00	6,571.50	68,428.50	9%	
10-690-04 OVERTIME	40,000	0.00	3,522.85	37,675.84	2,324.16	94%	
10-690-05 FICA (7.65%)	78,948	0.00	5,295.86	54,652.09	24,295.91	69%	
10-690-06 GROUP INSURANCE	158,550	0.00	12,136.59	99,259.00	59,291.00	63%	
10-690-07 ORBIT RETIREMENT (12.23%)	131,205	0.00	9,710.94	98,125.66	33,079.34	75%	
10-690-08 401K (3%)	28,710	0.00	2,124.92	21,691.77	7,018.23	76%	
10-690-10 EMPLOYEE TRAINING	5,500	0.00	0.00	3,517.12	1,982.88	64%	
10-690-16 M & R EQUIPMENT	26,000	2,508.10	1,771.90	17,952.72	5,539.18	79%	
10-690-17 M & R VEHICLES	22,800	6,482.99	131.90	15,212.86	1,104.15	95%	
10-690-31 GAS, OIL & TIRES	25,000	0.00	0.00	13,269.08	11,730.92	53%	
10-690-32 OFFICE SUPPLIES	2,000	0.00	241.70	241.70	1,758.30	12%	
10-690-33 DEPARTMENTAL SUPPLIES	36,000	1,098.00	449.31	13,432.27	21,469.73	40%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	0.00	6,000.00		
10-690-36 UNIFORMS	22,500	1,665.15	1,273.50	18,430.53	2,404.32	89%	
10-690-47 PROFESSIONAL SERVICES	4,000	0.00	38.00	2,383.40	1,616.60	60%	
10-690-53 DUES & SUBSCRIPTIONS	13,500	721.00	52.06	7,751.09	5,027.91	63%	

**Budget vs Actual**

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-690-57 MISCELLANEOUS	300	0.00	0.00	240.82	59.18	80%	
10-690-73 COMUNICATIONS EQUIP	6,000	0.00	0.00	0.00	6,000.00		
10-690-74 CAPITAL OUTLAY	160,000	0.00	0.00	56,570.00	103,430.00	35%	
10-690-76 TAXES & TITLES	4,000	0.00	0.00	3,826.19	173.81	96%	
FIRE DEPARTMENT Totals:	1,763,013	12,475.24	104,237.73	1,129,310.93	621,226.83	65%	
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	65.20	934.80	7%	
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	33.50	966.50	3%	
COMMITTES Totals:	2,000	0.00	0.00	98.70	1,901.30	5%	
10-998-04 TRANSFER OUT - CAP IMPROVEMENT FUND	2,000,000	0.00	0.00	2,000,000.00	0.00	100%	
Totals:	2,000,000	0.00	0.00	2,000,000.00	0.00	100%	
10-999-01 CONTINGENCY	325,625	0.00	0.00	0.00	325,625.00		
CONTINGENCY Totals:	325,625	0.00	0.00	0.00	325,625.00		
Expenses Totals:	10,228,552	388,880.15	377,505.99	6,284,355.07	3,555,316.78	65%	
10 GENERAL FUND Revenues Over/(Under) Expenses:			129,577.97	1,134,795.48			

**Budget vs Actual**

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12 CAPITAL IMPROVEMENT FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
12-301-00 AD VALOREM TAX (.07)	1,120,591	0.00	19,431.35	1,146,102.08	25,511.08	102%	
12-301-03 ONSLOW COUNTY FIRE TAX	471,000	0.00	0.00	486,026.48	15,026.48	103%	
12-399-00 APPROPRIATED FUND	1,000,000	0.00	0.00	0.00	(1,000,000.00)		
BALANCE							
<b>Revenues Totals:</b>	<b>2,591,591</b>	<b>0.00</b>	<b>19,431.35</b>	<b>1,632,128.56</b>	<b>(959,462.44)</b>	<b>63%</b>	
<b>Expenses</b>							
12-750-02 FIRE TRUCK	160,084	0.00	0.00	0.00	160,084.00		
12-750-04 PUBLIC WORKS BUILDING PROJECT	20,000	0.00	0.00	0.00	20,000.00		
12-750-11 FUTURE CAPITAL IMPROVEMENTS	810,112	0.00	(9,793.45)	0.00	810,112.00		
12-750-45 TAX COLLECTION FEES	17,000	0.00	13,364.01	13,364.01	3,635.99	79%	
12-998-02 T/O TO CAP PROJ FIRE STA 2	1,584,395	0.00	0.00	1,584,395.00	0.00	100%	
<b>Totals:</b>	<b>2,591,591</b>	<b>0.00</b>	<b>3,570.56</b>	<b>1,597,759.01</b>	<b>993,831.99</b>	<b>62%</b>	
<b>Expenses Totals:</b>	<b>2,591,591</b>	<b>0.00</b>	<b>3,570.56</b>	<b>1,597,759.01</b>	<b>993,831.99</b>	<b>62%</b>	
12 CAPITAL IMPROVEMENT FUND	<b>Revenues Over/(Under) Expenses:</b>		<b>15,860.79</b>	<b>34,369.55</b>			



Budget vs Actual

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30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
30-301-00 ACCOMMODATION TAX	1,781,123	0.00	2,093.42	2,006,440.87	225,317.87	113%	
30-301-05 AD VALOREM TAX - Beach	1,600,845	0.00	27,750.54	1,636,785.53	35,940.53	102%	
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	150,000.00	0.00	100%	
30-329-00 INTEREST INCOME	96,214	0.00	0.00	141,756.10	45,542.10	147%	
30-336-00 SEA OATS PROGRAM	25,000	0.00	0.00	0.00	(25,000.00)		
30-345-00 LOCAL OPTION SALES TAX	741,724	0.00	102,397.93	566,078.03	(175,645.97)	76%	
30-350-01 PAID PARKING REVENUE	336,375	0.00	18,985.08	311,228.44	(25,146.56)	93%	
30-399-00 APPROP. FUND BALANCE	11,273,697	0.00	0.00	0.00	(11,273,697.00)		
<b>Revenues Totals:</b>	<b>16,004,978</b>	<b>0.00</b>	<b>151,226.97</b>	<b>4,812,288.97</b>	<b>(11,192,689.03)</b>	<b>30%</b>	
<b>Expenses</b>							
30-710-08 LEASE PAYMENTS	74,000	0.00	0.00	0.00	74,000.00		
30-710-10 BEACH LOBBYIST CONTRACT	63,000	0.00	3,616.67	42,529.69	20,470.31	68%	
30-710-12 BEACH/ACCESS MAINTENANCE	78,497	537.00	0.00	73,968.35	3,991.65	95%	
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	3,750.41	16,249.59	19%	
30-710-15 M & R DUNE/CROSSWALK	25,000	0.00	0.00	22,760.38	2,239.62	91%	
30-710-45 CONTRACTED SERVICES	680,000	0.00	0.00	379,629.00	300,371.00	56%	
30-710-59 SEA OATS PROGRAM	50,000	0.00	0.00	0.00	50,000.00		
30-711-45 TAX COLLECTION FEES	23,000	0.00	18,080.72	18,080.72	4,919.28	79%	
<b>Totals:</b>	<b>1,013,497</b>	<b>537.00</b>	<b>21,697.39</b>	<b>540,718.55</b>	<b>472,241.45</b>	<b>53%</b>	
30-720-07 NEW RIVER EIS PROJECT	280,000	0.00	0.00	5,500.00	274,500.00	2%	
30-720-08 CONTRACTS, PLANS, SPECS	20,000	0.00	0.00	0.00	20,000.00		
30-720-10 VITEX	227,640	0.00	0.00	0.00	227,640.00		
30-720-50 2022B SOB PAYMENT	1,957,643	0.00	0.00	1,884,802.46	72,840.54	96%	
30-720-57 2022C FEMA SOB FEES	253,245	0.00	0.00	236,122.28	17,122.72	93%	
30-720-60 30 YEAR BEACH PLAN	275,000	0.00	0.00	0.00	275,000.00		
30-720-64 Sandbag Repair Project	200,000	0.00	0.00	0.00	200,000.00		
<b>BEACH REN. / DUNE STAB. Totals:</b>	<b>3,213,528</b>	<b>0.00</b>	<b>0.00</b>	<b>2,126,424.74</b>	<b>1,087,103.26</b>	<b>66%</b>	

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30-998-02 T/O TO CAP PROJ FUND	8,330,852	0.00	0.00	8,330,852.10	(0.10)	100%
30-998-03 T/O TO FUND 32	2,974,942	0.00	2,974,942.00	2,974,942.00	0.00	100%
Totals:	11,305,794	0.00	2,974,942.00	11,305,794.10	(0.10)	100%
30-999-01 FUTURE PROJECTS FUND	472,159	0.00	0.00	0.00	472,159.00	
CONTINGENCY Totals:	472,159	0.00	0.00	0.00	472,159.00	
Expenses Totals:	16,004,978	537.00	2,996,639.39	13,972,937.39	2,031,503.61	87%
30 SHORELINE PROTECTION	Revenues Over/(Under)	Expenses:	(2,845,412.42)	(9,160,648.42)		

**Budget vs Actual**

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31 CAPITAL PRJ BEACH MAINTENANCE							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
31-330-00 LOAN PROCEEDS	10,857,304	0.00	0.00	10,857,303.66	(0.34)	100%	
31-348-08 FEMA REIMBURSEMENT	17,599,184	0.00	0.00	11,427,633.45	(6,171,550.55)	65%	
31-368-00 NCDEQ GRANT FUNDS	10,500,000	0.00	0.00	10,500,000.00	0.00	100%	
31-370-00 INVESTMENT INCOME	272,386	0.00	0.00	1,236,421.61	964,035.61	454%	
31-399-01 T/I FROM BEACH FUND	9,858,986	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	2,000,000.00	0.00	100%	
<b>Revenues Totals:</b>	<b>51,087,860</b>	<b>0.00</b>	<b>0.00</b>	<b>45,880,344.72</b>	<b>(5,207,515.28)</b>	<b>90%</b>	
<b>Expenses</b>							
31-440-00 2022A DEBT SERVICE	8,765,829	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	1,686,801.00		
31-450-01 PHASE 1 - ENGINEERING & CONSTRUCTION PHASE SUPPORT	14,881	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	417,728.72	(19,483.72)	105%	
31-450-03 PHASE 1 - LABORATORY ANALYSIS	6,020	0.00	0.00	6,020.00	0.00	100%	
31-450-04 PHASE 1 - REGULATORY COORDINATION & CLOSEOUT	11,048	0.00	0.00	11,047.50	0.50	100%	
31-450-05 PHASE 1 - MOBILIZATION & DEMOBILIZATION	180,000	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	9,142,735.55	0.45	100%	
31-450-07 PHASE 1 - PAYMENT & PERFORMANCE BONDS	45,000	0.00	0.00	45,000.00	0.00	100%	
31-450-08 PHASE 1 - PROFESSIONAL FEES	562,915	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	10,105,997.60	0.40	100%	
31-450-10 PHASE 5 - TRANCHE 2	747,722	0.00	0.00	811,939.16	(64,217.16)	109%	

**Budget vs Actual**

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31 CAPITAL PRJ BEACH MAINTENANCE							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>ENGINEERING</b>							
31-450-11 PHASE 5 - TRANCHE 2 CONTINGENCY	2,920,665	0.00	0.00	595.00	2,920,070.00	0%	
Totals:	34,587,860	0.00	0.00	30,064,688.27	4,523,171.73	87%	
31-460-00 PHASE 4 - PROJECT TRANCHE 3 NCDEQ FUNDED	0	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	50,000.00		
31-460-02 PHASE 4 - ATM CONSTRUCTION ADMIN, PERMITTING SUPPO	60,000	0.00	0.00	1,520.00	58,480.00	3%	
31-460-04 PHASE 4 - CMM TERMINATION	480,000	0.00	0.00	480,000.00	0.00	100%	
31-460-05 PHASE 4 - TI COASTAL DESIGN, SURVEY, ENG, TESTING	437,220	0.00	62,000.00	163,200.00	274,020.00	37%	
31-460-06 PHASE 4 - REACH MOBILIZATION & DEMOBILIZATION (STW)	62,000	0.00	0.00	29,450.00	32,550.00	48%	
31-460-07 PHASE 4 - REACH HAUL & PLACEMNT BEACH FILL (STW)	7,600,000	0.00	1,675,906.40	4,103,378.70	3,496,621.30	54%	
31-460-08 PHASE 4 - PAYMENT AND PERFORMANCE BONDS REACH	50,656	0.00	0.00	32,843.40	17,812.60	65%	
31-460-09 PHASE 4 - FALL 2025 MOBILIZATION (STW)	65,000	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	760,000.00		
31-460-11 PHASE 4 - FALL 2025 ENF AND SURVEYING PERMITTING	150,000	0.00	0.00	0.00	150,000.00		
31-460-12 PHASE 4 - CONTINGENCY	6,785,124	0.00	0.00	0.00	6,785,124.00		
PHASE 4 NCDEQ GRANT Totals:	16,500,000	0.00	1,737,906.40	4,812,082.10	11,687,917.90	29%	
Expenses Totals:	51,087,860	0.00	1,737,906.40	34,876,770.37	16,211,089.63	68%	
31 CAPITAL PRJ BEACH MAINTENANCE	Revenues Over/(Under) Expenses:		(1,737,906.40)	11,003,574.35			



**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 3/26/2025

32 GRANT PRJ FEMA-4837 PTC8							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
32-348-24 FEMA-4837-NC PTC 8	2,231,206	0.00	0.00	0.00	(2,231,206.00)		
32-350-00 STATE MATCH	743,736	0.00	0.00	0.00	(743,736.00)		
32-399-01 T/I FUND 30 SHORELINE PROTECTION	2,974,942	0.00	2,974,942.00	2,974,942.00	0.00	100%	
<b>Revenues Totals:</b>	<b>5,949,884</b>	<b>0.00</b>	<b>2,974,942.00</b>	<b>2,974,942.00</b>	<b>(2,974,942.00)</b>	<b>50%</b>	
<b>Expenses</b>							
32-470-01 DEBRIS DUMPSTERS	1,042	0.00	0.00	0.00	1,042.00		
32-470-02 PUBLIC CROSSOVER DAMAGE	16,990	0.00	0.00	0.00	16,990.00		
32-470-03 BEACH DAMAGE	2,443,160	0.00	0.00	0.00	2,443,160.00		
32-470-04 DUNE PLANTINGS	433,750	0.00	0.00	0.00	433,750.00		
32-470-05 PERMIT MODIFICATION	10,000	0.00	0.00	0.00	10,000.00		
32-470-06 DUNE DESIGN	15,000	0.00	0.00	0.00	15,000.00		
32-470-07 CONSTRUCTION ADMINISTRATION	15,000	0.00	0.00	0.00	15,000.00		
32-470-08 CONSTRUCTION SURVEYING ATM	25,000	0.00	0.00	366.75	24,633.25	1%	
32-470-09 BID PACKAGE DOCUMENTS BID SUPPORT	15,000	0.00	0.00	0.00	15,000.00		
32-470-99 CONTINGENCY	2,974,942	0.00	0.00	0.00	2,974,942.00		
<b>FEMA-4837 PTC8 Totals:</b>	<b>5,949,884</b>	<b>0.00</b>	<b>0.00</b>	<b>366.75</b>	<b>5,949,517.25</b>	<b>0%</b>	
<b>Expenses Totals:</b>	<b>5,949,884</b>	<b>0.00</b>	<b>0.00</b>	<b>366.75</b>	<b>5,949,517.25</b>	<b>0%</b>	
<b>32 GRANT PRJ FEMA-4837 PTC8</b>	<b>Revenues Over/(Under) Expenses:</b>		<b>2,974,942.00</b>	<b>2,974,575.25</b>			

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 3/26/2025

50 CAPITAL PRJ FIRE STATION 2							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
50-330-00 LOAN PROCEEDS	5,600,000	0.00	0.00	5,600,000.00	0.00	100%	
50-339-01 T/I FROM CIF	1,584,395	0.00	0.00	1,584,395.00	0.00	100%	
<b>Revenues Totals:</b>	<b>7,184,395</b>	<b>0.00</b>	<b>0.00</b>	<b>7,184,395.00</b>	<b>0.00</b>	<b>100%</b>	
<b>Expenses</b>							
50-440-00 DEBT SERVICE	373,334	0.00	0.00	373,333.40	0.60	100%	
50-440-70 DEBT SERVICE INTEREST	211,061	0.00	0.00	211,060.89	0.11	100%	
50-450-02 CONSTRUCTION COSTS	6,140,612	0.00	0.00	1,831,291.18	4,309,320.82	30%	
50-450-05 ENVIRONMENTAL TESTING (ECS)	49,823	0.00	2,594.13	25,403.88	24,419.12	51%	
50-450-07 CONSTRUCTION ADMINISTRATION (BM)	320,463	0.00	17,863.40	32,582.64	287,880.36	10%	
50-450-11 CONTINGENCY	87,052	0.00	0.00	0.00	87,052.00		
50-450-13 UTILITIES	2,050	0.00	0.00	2,049.26	0.74	100%	
<b>Totals:</b>	<b>7,184,395</b>	<b>0.00</b>	<b>20,457.53</b>	<b>2,475,721.25</b>	<b>4,708,673.75</b>	<b>34%</b>	
<b>Expenses Totals:</b>	<b>7,184,395</b>	<b>0.00</b>	<b>20,457.53</b>	<b>2,475,721.25</b>	<b>4,708,673.75</b>	<b>34%</b>	
<b>50 CAPITAL PRJ FIRE STATION 2</b>	<b>Revenues Over/(Under) Expenses:</b>		<b>(20,457.53)</b>	<b>4,708,673.75</b>			

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 3/26/2025

60 GRANT PRJ STORMWATER NCEM DRMG2304							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
60-368-01 NCEM DRMG2304 GRANT	1,261,607	0.00	0.00	0.00	(1,261,607.00)		
<b>Revenues Totals:</b>	1,261,607	0.00	0.00	0.00	(1,261,607.00)		
<b>Expenses</b>							
60-610-01 ISLAND DR (HW 210) AT SOUTH FIRE STATION	704,211	0.00	0.00	0.00	704,211.00		
60-610-02 NEW RIVER INLET RD (SR 1568) RPTP	354,396	0.00	0.00	0.00	354,396.00		
60-610-03 PROJECT MANAGEMENT	13,565	0.00	0.00	3,575.00	9,990.00	26%	
60-610-04 FIELD SURVEY	26,490	0.00	0.00	6,835.00	19,655.00	26%	
60-610-05 CONSTRUCTION PLANS	89,650	0.00	0.00	1,495.00	88,155.00	2%	
60-610-06 PERMITS	45,600	0.00	0.00	0.00	45,600.00		
60-610-07 PROJECT MEETINGS	11,265	0.00	0.00	0.00	11,265.00		
60-610-08 BID PHASE SERVICES	14,850	0.00	0.00	0.00	14,850.00		
60-610-09 REIMBURSABLES	1,580	0.00	0.00	0.00	1,580.00		
STORMWATER PRJ NCEM DRMG2304 Totals:	1,261,607	0.00	0.00	11,905.00	1,249,702.00	1%	
<b>Expenses Totals:</b>	1,261,607	0.00	0.00	11,905.00	1,249,702.00	1%	
60 GRANT PRJ STORMWATER NCEM DRMG2304	Revenues Over/(Under) Expenses:		0.00	(11,905.00)			

# Cash Balance Report

Period Ending 3/26/2025

NORTH TOPSAIL BEACH

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Bank 1	CHECKING FCB Acct#- 0852	Balance
	Account	
	10-101-02 CHECKING - FCB	\$1,959.71
	12-101-02 CHECKING - FCB	\$0.00
	15-101-02 CHECKING - FCB	\$0.00
	30-101-02 Checking-FCB	\$0.00
	31-101-02 CHECKING FCB	\$0.00
	50-101-02 CHECKING FCB	\$0.00
Bank 1	Total:	\$1,959.71
Bank 2	MONEY MARKET FCB Acct#- 0860	Balance
	Account	
	10-101-01 MONEY MARKET - FCB	-\$87,651.86
	12-101-01 MONEY MARKET CHECKING	\$508,922.20
	15-101-01 MONEY MARKET CHECKING	\$0.00
	30-101-01 Money Market	\$345,616.29
	31-101-01 MONEY MARKET FCB	\$1,833,984.36
	32-101-01 FCB CENTRAL DEP - BANK CODE 2 - ACCT #0860	-\$366.75
	50-101-01 MONEY MARKET FCB	\$2,367,907.28
	60-101-01 FCB CENTRAL DEP - BANK CODE 2 - ACCT #0860	-\$11,905.00
Bank 2	Total:	\$4,956,506.52
Bank 3	NC CAPITAL MANAGEMENT TRUST Acct#-	Balance
	Account	
	10-101-04 NC CASH MGMT TRUST	\$12,953,510.10
	12-101-04 NC CASH MGMT TRUST	\$2,592,485.70
	15-101-04 NC CASH MGMT TRUST	\$0.00
	30-101-04 NC CASH MGMT TRUST	\$3,241,213.91
	31-101-04 NC CASH MGMT TRUST	\$8,871,549.62
	32-101-04 NC CASH MGMT TRUST	\$2,974,942.00
	50-101-04 NC CASH MGMT TRUST	\$2,340,766.47
Bank 3	Total:	\$32,974,467.80
Bank 4	BB&T SAVINGS ACCOUNT Acct#-	Balance
	Account	
	10-101-06 BB & T SAVINGS ACCT	\$0.00
	30-101-06 BB&T SAVINGS ACCOUNT	\$0.00
Bank 4	Total:	\$0.00
Bank 5	POLICE DOJ ACCOUNT Acct#-	Balance
	Account	



# Cash Balance Report

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NORTH TOPSAIL BEACH

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

Total Cash Balance:	\$37,934,528.78
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## GL Transaction Summary

NORTH TOPSAIL BEACH

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Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
03/03/2025	10-101-01	30856	GL CD HRA PAID CLAIMS	\$0.00	\$1,884.42
03/04/2025	10-101-01	30829	GL CD AT&T PYM 030425	\$0.00	\$1,718.21
03/07/2025	10-101-01	30993	GL CD BANK OF AMERICA 030725	\$0.00	\$8,404.50
03/10/2025	10-101-01	30891	GL CD HRA PAID CLAIMS	\$0.00	\$702.43
03/11/2025	10-101-01	30889	GL CD VERIZON PYM 031125	\$0.00	\$290.22
03/11/2025	10-101-01	30890	GL CD VERIZON PYM 031125	\$0.00	\$25.64
03/11/2025	10-101-01	30880	GL CD 401K Reporting	\$0.00	\$6,344.89
03/12/2025	10-101-01	30878	GL CD STATE WITHHOLDINGS	\$0.00	\$2,879.00
03/12/2025	10-101-01	30879	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$20,486.53
03/12/2025	10-101-01	30977	GL CD UHC INSURANCE - MARCH 2025	\$0.00	\$27,932.17
03/13/2025	10-101-01	30953	GL CD MONTHLY ADMIN FEES	\$0.00	\$307.20
03/17/2025	10-101-01	30952	GL CD HRA PAID CLAIMS	\$0.00	\$304.31
03/18/2025	10-101-01	30946	GL CD COLONIAL LIFE 031825	\$0.00	\$1,110.68
03/20/2025	10-101-01	30935	GL CD STATE WITHHOLDINGS	\$0.00	\$88.00
03/20/2025	10-101-01	30936	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$337.76
03/25/2025	10-101-01	30984	GL CD 401K Reporting	\$0.00	\$6,544.09
03/25/2025	10-101-01	30985	GL CD ORBIT - March 2025	\$0.00	\$35,680.23
03/26/2025	10-101-01	30982	GL CD STATE WITHHOLDINGS	\$0.00	\$2,787.00
03/26/2025	10-101-01	30983	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$20,379.65
<b>Account Transaction Totals:</b>				<b>\$0.00</b>	<b>\$138,206.93</b>
02/28/2025	10-101-02	30804	GL CD Child Support Pmt	\$0.00	\$300.00
02/28/2025	10-101-02	30805	GL CD Child Support Pmt	\$0.00	\$399.22
03/14/2025	10-101-02	30937	GL CD Child Support Pmt	\$0.00	\$300.00
03/14/2025	10-101-02	30938	GL CD Child Support Pmt	\$0.00	\$399.22
03/18/2025	10-101-02	30954	GL CD MONTHLY CORBRA ADMIN FEES	\$0.00	\$60.00
03/21/2025	10-101-02	30964	GL CD Void-COBRA	\$690.38	\$0.00
03/21/2025	10-101-02	30965	GL CD Void-COBRA	\$690.38	\$0.00
03/21/2025	10-101-02	30966	GL CD Void-COBRA	\$690.38	\$0.00
03/21/2025	10-101-02	30967	GL CD Void-COBRA/ FLORES	\$690.38	\$0.00
03/21/2025	10-101-02	30968	GL CD Void-FLORES	\$690.38	\$0.00
<b>Account Transaction Totals:</b>				<b>\$3,451.90</b>	<b>\$1,458.44</b>
03/07/2025	10-105-00	30993	GL CD BANK OF AMERICA 030725	\$86.82	\$0.00
<b>Account Transaction Totals:</b>				<b>\$86.82</b>	<b>\$0.00</b>
03/07/2025	10-105-02	30993	GL CD BANK OF AMERICA 030725	\$41.23	\$0.00
<b>Account Transaction Totals:</b>				<b>\$41.23</b>	<b>\$0.00</b>
03/12/2025	10-221-00	30879	GL CD BI-WEEKLY 941 PAYMENT	\$13,926.54	\$0.00
03/20/2025	10-221-00	30936	GL CD BI-WEEKLY 941 PAYMENT	\$137.76	\$0.00
03/26/2025	10-221-00	30983	GL CD BI-WEEKLY 941 PAYMENT	\$13,900.44	\$0.00
<b>Account Transaction Totals:</b>				<b>\$27,964.74</b>	<b>\$0.00</b>
03/12/2025	10-222-00	30879	GL CD BI-WEEKLY 941 PAYMENT	\$6,559.99	\$0.00
03/20/2025	10-222-00	30936	GL CD BI-WEEKLY 941 PAYMENT	\$200.00	\$0.00
03/26/2025	10-222-00	30983	GL CD BI-WEEKLY 941 PAYMENT	\$6,479.21	\$0.00
<b>Account Transaction Totals:</b>				<b>\$13,239.20</b>	<b>\$0.00</b>
03/12/2025	10-223-00	30878	GL CD STATE WITHHOLDINGS	\$2,879.00	\$0.00
03/20/2025	10-223-00	30935	GL CD STATE WITHHOLDINGS	\$88.00	\$0.00
	10-223-00	30982	GL CD STATE WITHHOLDINGS	\$2,787.00	\$0.00

Section VIII, ItemB.

## GL Transaction Summary

NORTH TOPSAIL BEACH

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Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
			Account Transaction Totals:	\$5,754.00	\$0.00
03/25/2025	10-224-00	30985	GL CD ORBIT - March 2025	\$35,680.23	\$0.00
			Account Transaction Totals:	\$35,680.23	\$0.00
03/12/2025	10-225-00	30977	GL CD UHC INSURANCE - MARCH 2025	\$1,448.08	\$0.00
			Account Transaction Totals:	\$1,448.08	\$0.00
03/11/2025	10-227-00	30880	GL CD 401K Reporting	\$5,380.61	\$0.00
03/25/2025	10-227-00	30984	GL CD 401K Reporting	\$5,551.94	\$0.00
			Account Transaction Totals:	\$10,932.55	\$0.00
03/11/2025	10-227-01	30880	GL CD 401K Reporting	\$177.64	\$0.00
03/25/2025	10-227-01	30984	GL CD 401K Reporting	\$205.51	\$0.00
			Account Transaction Totals:	\$383.15	\$0.00
03/18/2025	10-228-01	30946	GL CD COLONIAL LIFE 031825	\$1,110.68	\$0.00
			Account Transaction Totals:	\$1,110.68	\$0.00
02/28/2025	10-229-03	30805	GL CD Child Support Pmt	\$399.22	\$0.00
02/28/2025	10-229-03	30804	GL CD Child Support Pmt	\$300.00	\$0.00
03/14/2025	10-229-03	30938	GL CD Child Support Pmt	\$399.22	\$0.00
03/14/2025	10-229-03	30937	GL CD Child Support Pmt	\$300.00	\$0.00
			Account Transaction Totals:	\$1,398.44	\$0.00
03/11/2025	10-229-09	30880	GL CD 401K Reporting	\$786.64	\$0.00
03/25/2025	10-229-09	30984	GL CD 401K Reporting	\$786.64	\$0.00
			Account Transaction Totals:	\$1,573.28	\$0.00
03/12/2025	10-420-06	30977	GL CD UHC INSURANCE - MARCH 2025	\$2,068.71	\$0.00
			Account Transaction Totals:	\$2,068.71	\$0.00
03/03/2025	10-420-09	30856	GL CD HRA PAID CLAIMS	\$1,884.42	\$0.00
03/10/2025	10-420-09	30891	GL CD HRA PAID CLAIMS	\$702.43	\$0.00
03/13/2025	10-420-09	30953	GL CD MONTHLY ADMIN FEES	\$307.20	\$0.00
03/17/2025	10-420-09	30952	GL CD HRA PAID CLAIMS	\$304.31	\$0.00
			Account Transaction Totals:	\$3,198.36	\$0.00
03/07/2025	10-420-10	30993	GL CD BANK OF AMERICA 030725	\$200.00	\$0.00
			Account Transaction Totals:	\$200.00	\$0.00
03/07/2025	10-420-11	30993	GL CD BANK OF AMERICA 030725	\$6.31	\$0.00
			Account Transaction Totals:	\$6.31	\$0.00
03/07/2025	10-420-32	30993	GL CD BANK OF AMERICA 030725	\$443.90	\$0.00
			Account Transaction Totals:	\$443.90	\$0.00
03/07/2025	10-420-34	30993	GL CD BANK OF AMERICA 030725	\$89.00	\$0.00
			Account Transaction Totals:	\$89.00	\$0.00
03/18/2025	10-420-45	30954	GL CD MONTHLY CORBRA ADMIN FEES	\$60.00	\$0.00
			Account Transaction Totals:	\$60.00	\$0.00

## GL Transaction Summary

NORTH TOPSAIL BEACH

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Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
03/07/2025	10-420-53	30993	GL CD BANK OF AMERICA 030725	\$397.00	\$0.00
Account Transaction Totals:				\$397.00	\$0.00
03/12/2025	10-480-06	30977	GL CD UHC INSURANCE - MARCH 2025	\$689.57	\$0.00
Account Transaction Totals:				\$689.57	\$0.00
03/07/2025	10-480-53	30993	GL CD BANK OF AMERICA 030725	\$6.12	\$0.00
Account Transaction Totals:				\$6.12	\$0.00
03/07/2025	10-480-57	30993	GL CD BANK OF AMERICA 030725	\$0.00	\$101.83
Account Transaction Totals:				\$0.00	\$101.83
03/12/2025	10-490-06	30977	GL CD UHC INSURANCE - MARCH 2025	\$689.57	\$0.00
Account Transaction Totals:				\$689.57	\$0.00
03/07/2025	10-490-53	30993	GL CD BANK OF AMERICA 030725	\$60.00	\$0.00
Account Transaction Totals:				\$60.00	\$0.00
03/07/2025	10-490-57	30993	GL CD BANK OF AMERICA 030725	\$27.98	\$0.00
Account Transaction Totals:				\$27.98	\$0.00
03/12/2025	10-491-06	30977	GL CD UHC INSURANCE - MARCH 2025	\$689.57	\$0.00
Account Transaction Totals:				\$689.57	\$0.00
03/04/2025	10-500-11	30829	GL CD AT&T PYM 030425	\$1,718.21	\$0.00
03/07/2025	10-500-11	30993	GL CD BANK OF AMERICA 030725	\$1,642.39	\$0.00
03/11/2025	10-500-11	30890	GL CD VERIZON PYM 031125	\$25.64	\$0.00
03/11/2025	10-500-11	30889	GL CD VERIZON PYM 031125	\$290.22	\$0.00
Account Transaction Totals:				\$3,676.46	\$0.00
03/12/2025	10-510-06	30977	GL CD UHC INSURANCE - MARCH 2025	\$8,141.37	\$0.00
03/21/2025	10-510-06	30968	GL CD Void-FLORES	\$0.00	\$690.38
03/21/2025	10-510-06	30967	GL CD Void-COBRA/ FLORES	\$0.00	\$690.38
03/21/2025	10-510-06	30964	GL CD Void-COBRA	\$0.00	\$690.38
03/21/2025	10-510-06	30966	GL CD Void-COBRA	\$0.00	\$690.38
03/21/2025	10-510-06	30965	GL CD Void-COBRA	\$0.00	\$690.38
Account Transaction Totals:				\$8,141.37	\$3,451.90
03/07/2025	10-510-10	30993	GL CD BANK OF AMERICA 030725	\$12.00	\$0.00
Account Transaction Totals:				\$12.00	\$0.00
03/07/2025	10-510-33	30993	GL CD BANK OF AMERICA 030725	\$1,408.78	\$0.00
Account Transaction Totals:				\$1,408.78	\$0.00
03/07/2025	10-510-53	30993	GL CD BANK OF AMERICA 030725	\$95.00	\$0.00
Account Transaction Totals:				\$95.00	\$0.00
03/07/2025	10-510-57	30993	GL CD BANK OF AMERICA 030725	\$151.96	\$0.00
Account Transaction Totals:				\$151.96	\$0.00
03/07/2025	10-510-60	30993	GL CD BANK OF AMERICA 030725	\$752.58	\$0.00
Account Transaction Totals:				\$752.58	\$0.00

Section VIII, ItemB.



## GL Transaction Summary

NORTH TOPSAIL BEACH

03/26/2025 11:55 AM

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Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
03/07/2025	10-510-73	30993	GL CD BANK OF AMERICA 030725	\$1,753.73	\$0.00
Account Transaction Totals:				\$1,753.73	\$0.00
03/12/2025	10-545-06	30977	GL CD UHC INSURANCE - MARCH 2025	\$2,068.71	\$0.00
Account Transaction Totals:				\$2,068.71	\$0.00
03/07/2025	10-545-14	30993	GL CD BANK OF AMERICA 030725	\$276.00	\$0.00
Account Transaction Totals:				\$276.00	\$0.00
03/12/2025	10-690-06	30977	GL CD UHC INSURANCE - MARCH 2025	\$12,136.59	\$0.00
Account Transaction Totals:				\$12,136.59	\$0.00
03/07/2025	10-690-16	30993	GL CD BANK OF AMERICA 030725	\$274.46	\$0.00
Account Transaction Totals:				\$274.46	\$0.00
03/07/2025	10-690-32	30993	GL CD BANK OF AMERICA 030725	\$241.70	\$0.00
Account Transaction Totals:				\$241.70	\$0.00
03/07/2025	10-690-33	30993	GL CD BANK OF AMERICA 030725	\$449.31	\$0.00
Account Transaction Totals:				\$449.31	\$0.00
03/07/2025	10-690-47	30993	GL CD BANK OF AMERICA 030725	\$38.00	\$0.00
Account Transaction Totals:				\$38.00	\$0.00
03/07/2025	10-690-53	30993	GL CD BANK OF AMERICA 030725	\$52.06	\$0.00
Account Transaction Totals:				\$52.06	\$0.00
03/16/2025	12-101-01	30917	GL CD TAX COLLECT FEES ALLOC 031625	\$0.00	\$11,766.39
Account Transaction Totals:				\$0.00	\$11,766.39
03/16/2025	12-750-45	30917	GL CD TAX COLLECT FEES ALLOC 031625	\$11,766.39	\$0.00
Account Transaction Totals:				\$11,766.39	\$0.00
03/16/2025	30-101-01	30917	GL CD TAX COLLECT FEES ALLOC 031625	\$0.00	\$15,919.23
Account Transaction Totals:				\$0.00	\$15,919.23
03/20/2025	30-101-04	30950	GL CD TRANSFER FRON FND 30 NCCMT TO FND 32 NCCMT	\$0.00	\$2,974,942.00
Account Transaction Totals:				\$0.00	\$2,974,942.00
03/16/2025	30-711-45	30917	GL CD TAX COLLECT FEES ALLOC 031625	\$15,919.23	\$0.00
Account Transaction Totals:				\$15,919.23	\$0.00
03/20/2025	30-998-03	30950	GL CD TRANSFER FRON FND 30 NCCMT TO FND 32 NCCMT	\$2,974,942.00	\$0.00
Account Transaction Totals:				\$2,974,942.00	\$0.00
03/25/2025	50-101-01	30997	GL CD BECKER MORGAN INV S/B FUND 50	\$0.00	\$9,793.45
Account Transaction Totals:				\$0.00	\$9,793.45

Section VIII, Item B.

## GL Transaction Summary

NORTH TOPSAIL BEACH

03/26/2025 11:55 AM

Page: 5 of 5

Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
03/25/2025	50-450-07	30997	GL CD BECKER MORGAN INV S/B FUND 50	\$9,793.45	\$0.00
<b>Account Transaction Totals:</b>				<b>\$9,793.45</b>	<b>\$0.00</b>
<b>Totals:</b>				<b>\$3,155,640.17</b>	<b>\$3,155,640.17</b>

Report Parameters

Date Range - 2/28/2025 To 3/26/2025

SourceCode - CD



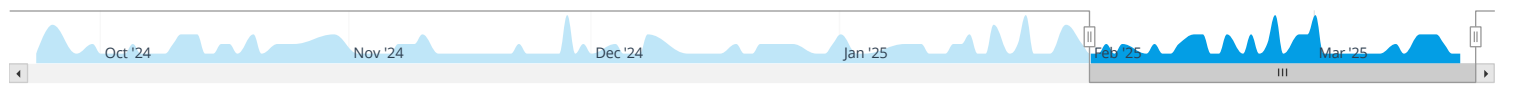
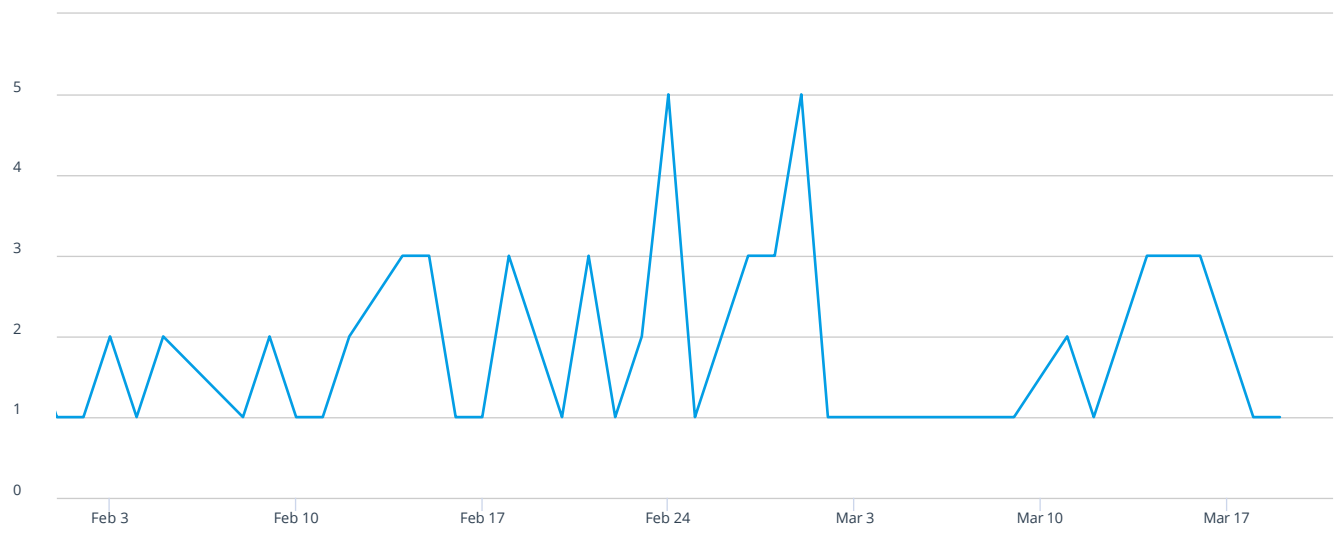
Current and Previous Month ▾ Feb 1, 2025 - Mar 21, 2025 ▾

**59%**  
FIRE  
Percentage of Total Incidents

**41%**  
EMS  
Percentage of Total Incidents

**66**  
INCIDENTS  
In Selected Time Slice

**49**  
DAYS  
In Selected Time Slice



Counts
  % Rows
  % Columns
  % All

Week Ending	2/2/25	2/9/25	2/16/25	2/23/25	3/2/25	3/9/25	3/16/25	3/23/25	3/30/25	4/6/25	4/13/25	4/20/25	4/27/25	Total
North End Station 1	1	1	2	4	9		5	1						23
South End Station 2	1	7	9	7	9	3	4	3						43
<b>Total</b>	<b>2</b>	<b>8</b>	<b>11</b>	<b>11</b>	<b>18</b>	<b>3</b>	<b>9</b>	<b>4</b>						<b>66</b>

## Permits Issued List

From Date: 02/21/2025

To Date: 03/20/2025

Permit Type	Sub Type	Permit#	Address	Issue Date	Permit Fee
Addition Permit	Single Family	AP25-000003	1439 NEW RIVER INLET RD	02/24/2025	210.00
<b>Addition Permit Total</b>	<b>Single Family Total</b>			1	210.00
<b>Addition Permit Total</b>				1	210.00
Beach Access Permit	Beach Access Permit	BAA25-000001	738 NEW RIVER INLET RD	03/06/2025	0.00
Beach Access Permit	Beach Access Permit	BAA25-000004	494 OCEAN DR	03/11/2025	200.00
<b>Beach Access Permit Total</b>	<b>Beach Access Permit Total</b>			2	200.00
<b>Beach Access Permit Total</b>				2	200.00
Dock/Bulkhead/Retaining Wall Permit	Retaining Wall	DBR25-000004	226 OYSTER LN	03/07/2025	600.00
<b>Dock/Bulkhead/Retaining Wall Permit Total</b>	<b>Retaining Wall Total</b>			1	600.00
<b>Dock/Bulkhead/Retaining Wall Permit Total</b>				1	600.00
Driveway Permit	Driveway Permit	DVW24-000025	405 NEW RIVER INLET RD	03/13/2025	0.00
Driveway Permit	Driveway Permit	DVW24-000049	738 NEW RIVER INLET RD	03/06/2025	0.00
Driveway Permit	Driveway Permit	DVW25-000001	150 OCEANVIEW LN	03/05/2025	50.00
Driveway Permit	Driveway Permit	DVW25-000007	14 OSPREY DR	02/24/2025	0.00
Driveway Permit	Driveway Permit	DVW25-000003	1518 WAHOO ST	02/26/2025	0.00
<b>Driveway Permit Total</b>	<b>Driveway Permit Total</b>			5	50.00
<b>Driveway Permit Total</b>				5	50.00
Electrical Permit	Commercial	E25-000035	1768 - 1774 NEW RIVER INLET RD	03/12/2025	75.00
Electrical Permit	Commercial	E25-000044	2000 NEW RIVER INLET RD Bldg 2, Ground Floor	03/19/2025	75.00

<b>Electrical Permit Total</b>	<b>Commercial Total</b>			2	150.00
Electrical Permit	Residential	E25-000040	203 SEA DUNES CT	03/14/2025	75.00
Electrical Permit	Residential	E25-000041	106 N PERMUDA WYND DR	03/17/2025	147.00
Electrical Permit	Residential	E25-000042	212 OYSTER LN	03/18/2025	75.00
Electrical Permit	Residential	E25-000043	4266 ISLAND DR	03/18/2025	147.00
Electrical Permit	Residential	E25-000038	1896 NEW RIVER INLET RD 1305	03/12/2025	75.00
Electrical Permit	Residential	E25-000037	1747 NEW RIVER INLET RD	03/10/2025	75.00
Electrical Permit	Residential	E25-000001	738 NEW RIVER INLET RD	03/06/2025	0.00
Electrical Permit	Residential	E25-000018	1518 WAHOO ST	02/26/2025	0.00
Electrical Permit	Residential	E25-000004	310 BAY CIR	03/03/2025	0.00
Electrical Permit	Residential	E25-000029	14 OSPREY DR	02/24/2025	0.00
Electrical Permit	Residential	E25-000031	1896 NEW RIVER INLET RD 1203	02/21/2025	75.00
Electrical Permit	Residential	E25-000024	2000 NEW RIVER INLET RD 1311	02/21/2025	0.00
<b>Electrical Permit Total</b>	<b>Residential Total</b>			12	669.00
<b>Electrical Permit Total</b>				14	819.00
Fence Permit	Residential	FNC25-000003	2380 ISLAND DR	02/26/2025	50.00
<b>Fence Permit Total</b>	<b>Residential Total</b>			1	50.00
<b>Fence Permit Total</b>				1	50.00
Fuel Gas Permit	Residential	FG25-000007	14 OSPREY DR	02/24/2025	0.00
Fuel Gas Permit	Residential	FG25-000001	738 NEW RIVER INLET RD	03/06/2025	0.00
<b>Fuel Gas Permit Total</b>	<b>Residential Total</b>			2	0.00
<b>Fuel Gas Permit Total</b>				2	0.00
Insulation Permit	Residential	I25-000001	738 NEW RIVER INLET RD	03/06/2025	75.00
	Residential	I25-000005	14 OSPREY DR	02/24/2025	



Insulation Permit	Residential	I25-000004	1518 WAHOO ST	02/26/2025	0.00
<b>Insulation Permit Total</b>	<b>Residential Total</b>			3	75.00
<b>Insulation Permit Total</b>				3	75.00
Mechanical Permit	Commercial	M25-000018	2006 WICKER ST	03/03/2025	75.00
<b>Mechanical Permit Total</b>	<b>Commercial Total</b>			1	75.00
Mechanical Permit	Residential	M25-000024	3744 ISLAND DR	03/13/2025	75.00
Mechanical Permit	Residential	M25-000022	106 TOPSAIL RD	03/03/2025	75.00
Mechanical Permit	Residential	M25-000010	1518 WAHOO ST	02/26/2025	0.00
Mechanical Permit	Residential	M25-000019	8310 5TH AVE	02/21/2025	75.00
Mechanical Permit	Residential	M25-000016	14 OSPREY DR	02/24/2025	0.00
Mechanical Permit	Residential	M25-000001	738 NEW RIVER INLET RD	03/06/2025	0.00
Mechanical Permit	Residential	M24-000144	151 TOPSAIL RD	03/07/2025	0.00
Mechanical Permit	Residential	M25-000023	1529 NEW RIVER INLET RD	03/05/2025	75.00
Mechanical Permit	Residential	M24-000145	3120 TOPSAIL AVE	03/13/2025	0.00
Mechanical Permit	Residential	M25-000026	4176 ISLAND DR	03/12/2025	75.00
Mechanical Permit	Residential	M25-000028	46 BERMUDA LANDING PL	03/19/2025	75.00
Mechanical Permit	Residential	M25-000027	142 OCEANVIEW LN	03/19/2025	75.00
Mechanical Permit	Residential	M24-000028	512 TRADE WINDS DR	03/19/2025	0.00
Mechanical Permit	Residential	M25-000031	202 BAYVIEW DR	03/20/2025	75.00
<b>Mechanical Permit Total</b>	<b>Residential Total</b>			14	600.00
<b>Mechanical Permit Total</b>				15	675.00
Mobile Food Truck/Pushcart	Push Cart	MFV25-000002	Beach Strand	03/04/2025	75.00

Mobile Food Truck/Pushcart	Push Cart	MFV25-000003	Beach Strand	03/04/2025	75.00
Mobile Food Truck/Pushcart	Push Cart	MFV25-000001	Beach Strand	02/26/2025	75.00
<b>Mobile Food Truck/Pushcart Total</b>	<b>Push Cart Total</b>			3	225.00
<b>Mobile Food Truck/Pushcart Total</b>				3	225.00
New Construction Permit	Single Family	C25-000004	14 OSPREY DR	02/24/2025	2,163.30
New Construction Permit	Single Family	C25-000002	1518 WAHOO ST	02/26/2025	1,580.55
New Construction Permit	Single Family	C25-000001	738 NEW RIVER INLET RD	03/06/2025	2,403.40
<b>New Construction Permit Total</b>	<b>Single Family Total</b>			3	6,147.25
<b>New Construction Permit Total</b>				3	6,147.25
Plumbing Permit	Residential	P25-000001	738 NEW RIVER INLET RD	03/06/2025	0.00
Plumbing Permit	Residential	P25-000003	1518 WAHOO ST	02/26/2025	0.00
Plumbing Permit	Residential	P25-000006	14 OSPREY DR	02/24/2025	0.00
Plumbing Permit	Residential	P25-000005	2000 NEW RIVER INLET RD 1311	02/21/2025	0.00
<b>Plumbing Permit Total</b>	<b>Residential Total</b>			4	0.00
<b>Plumbing Permit Total</b>				4	0.00
Renovation Permit	Multi-Unit	B24-000026	2000 NEW RIVER INLET RD 1311	02/21/2025	225.00
<b>Renovation Permit Total</b>	<b>Multi-Unit Total</b>			1	225.00
Renovation Permit	Single Family	B25-000004	30 SAILVIEW DR	03/04/2025	75.00
<b>Renovation Permit Total</b>	<b>Single Family Total</b>			1	75.00
<b>Renovation Permit Total</b>				2	300.00
Simple Build Permit	Commercial	SB24-000083	2006 WICKER ST	02/21/2025	200.00
<b>Simple Build Permit Total</b>	<b>Commercial Total</b>			1	200.00
Simple Build Permit	Single Family	SB25-000009	3946 RIVER RD	02/25/2025	210.00
Simple Build Permit	Single Family	SB25-000007	412 HAMPTON COLONY CIR	03/04/2025	210.00

Simple Build Permit	Single Family	SB25-000002	310 BAY CIR	03/03/2025	0.00
Simple Build Permit	Single Family	SB23-000119	222 OYSTER LN	03/11/2025	250.00
<b>Simple Build Permit Total</b>	<b>Single Family Total</b>			4	670.00
<b>Simple Build Permit Total</b>				5	870.00
Swimming Pool Permit	Residential	SP25-000003	310 BAY CIR	03/03/2025	505.00
<b>Swimming Pool Permit Total</b>	<b>Residential Total</b>			1	505.00
<b>Swimming Pool Permit Total</b>				1	505.00
Zoning and Floodplain Development Permit	Commercial	ZFP25-000007	2006 WICKER ST	02/21/2025	0.00
Zoning and Floodplain Development Permit	Commercial	ZFP24-000081	3304 GRAY ST	03/07/2025	0.00
<b>Zoning and Floodplain Development Permit Total</b>	<b>Commercial Total</b>			2	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000002	310 BAY CIR	03/03/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP24-000170	738 NEW RIVER INLET RD	03/06/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000022	226 OYSTER LN	03/07/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000013	1439 NEW RIVER INLET RD	02/24/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000019	3946 RIVER RD	02/25/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP24-000139	151 TOPSAIL RD	02/26/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000011	1518 WAHOO ST	02/26/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000018	412 HAMPTON COLONY CIR	03/04/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000015	14 OSPREY DR	02/24/2025	0.00
<b>Zoning and Floodplain Development Permit Total</b>	<b>Residential Total</b>			9	0.00
<b>Zoning and Floodplain Development Permit Total</b>				11	0.00
				73	10,720.00

# Planning Department Monthly Report

## 📈 P+Z Permits Issued List

From: 02/22/2025  
To: 03/25/2025



Permit#	Issue Date	Address	Property#	Legal Description	Property Owner	Contractor	Building Final	CO Issued	Cost	Receipt#	Estimated Value	Recovery Fund	Technology Fee
MFV25-000001	02/26/2025	Beach Strand			Renea Colter				75.00	80	0.00	0.00	0.00
MFV25-000002	03/04/2025	Beach Strand			Jason Nelson				75.00	85	0.00	0.00	0.00
MFV25-000003	03/04/2025	Beach Strand			Chun Wang				75.00	87	0.00	0.00	0.00
MFV25-000005	03/25/2025	Beach Strand			Brenden & Sandra C Smith				75.00	112	0.00	0.00	0.00
ZFP25-000013	02/24/2025	1439 NEW RIVER INLET RD	779A-44	L4 LA COSTA BAY	AUTRY LARRY R & KELLY A	CAROLINA ODD JOBS INC - JONATHAN BYRD			125.00		10000.00	0.00	0.00
ZFP25-000015	02/24/2025	14 OSPREY DR	775B-121	L21 S2 CRYSTAL SHORES	BARTUS SHANE & GREY CHAPMAN	Dora J Development, LLC - Jason P Dorazio			125.00		950000.00	0.00	0.00
ZFP25-000019	02/25/2025	3946 RIVER RD	778D-12.1	L12A NORTH TOPSAIL SHORES EXT	POINT OF VIEW NTB LLC	Shannon Duane Harmon II AKA: Home2 Construction - Shannon II D Harmon			125.00		57000.00	0.00	0.00
ZFP24-000139	02/26/2025	151 TOPSAIL RD	809-87	L4 S1 B11 OLD SETTLERS BEACH	HAUSMAN WILLIAM F III & LISA D	Longshore Custom Homes L.L.C. - Lauren Mingus & Jefferey T Grant			125.00		1260000.00	0.00	0.00
ZFP25-000011	02/26/2025	1518 WAHOO ST	804C-20	L22 SOUNDSIDE PARK AT NORTH TOPSAIL BEACH	ONSLOW BAY HOMES LLC	ONSLOW BAY HOMES, LLC - Marc D Hartley			125.00		400000.00	0.00	0.00
ZFP25-000002	03/03/2025	310 BAY CIR	779D-40	L14 B2 BAYVIEW	PATEL HARDIK & RAVENNE	- Hardik & Ravenne Patel			125.00		11412.76	0.00	0.00
ZFP25-000018	03/04/2025	412 HAMPTON COLONY CIR	768A-112	L2 ZENKERT SRVY RECOM	ZENKERT ALAN J & LINDA A	Alva R Marshburn Jr - Rusty Marshburn			125.00		35000.00	0.00	0.00
ZFP24-000170	03/06/2025	738 NEW RIVER INLET RD	775C-2	L2 EMERALD DUNES VILLAGE	PORT CITY CAPITAL LLC	Marlow Construction, LLC - Quinn C Marlow			125.00		1000000.00	0.00	0.00
ZFP24-000081	03/07/2025	3304 GRAY ST	807-101	GRAY ST	TOWN OF NORTH TOPSAIL BEACH	WB BRAWLEY COMPANY - Mark W. Gramling c/o Matt Ribakow			0.00		0.00	0.00	0.00

ZFP25-000022	03/07/2025	226 OYSTER LN	778C-128	L15 S3 BG NORTH TOPSAIL SHORES	GEORGE DANIEL & CATHY	Daniel George/owner - Cathy George			125.00		10000.00	0.00	0.00
DVW25-000007	02/24/2025	14 OSPREY DR	775B-121	L21 S2 CRYSTAL SHORES	BARTUS SHANE & GREY CHAPMAN	Dora J Development, LLC - Jason P Dorazio			50.00		10000.00	0.00	0.00
DVW25-000003	02/26/2025	1518 WAHOO ST	804C-20	L22 SOUNDSIDE PARK AT NORTH TOPSAIL BEACH	ONSLOW BAY HOMES LLC	ONSLOW BAY HOMES, LLC - Marc D Hartley			50.00		10000.00	0.00	0.00
DVW25-000001	03/05/2025	150 OCEANVIEW LN	768B-15	L15 OCEAN SOUND VILLAGE	BCBC LLC	White Construction and Design, L.L.C. - Edgar A White			50.00		20000.00	0.00	0.00
DVW24-000049	03/06/2025	738 NEW RIVER INLET RD	775C-2	L2 EMERALD DUNES VILLAGE	PORT CITY CAPITAL LLC	Marlow Construction, LLC - Quinn C Marlow			50.00		15000.00	0.00	0.00
DVW24-000025	03/13/2025	405 NEW RIVER INLET RD	775B-38	L4 S1 CRYSTAL SHORES	LOWTHER RYAN	Ballast Point Building Company, Inc. - Lynwood L Thornton			50.00		500000.00	0.00	0.00
FNC25-000003	02/26/2025	2380 ISLAND DR	805-46	LA & LB S7 B15A WINTER HAVEN	PIER HOMES LLC	Pier Homes, L.L.C. - Kevin Ennis			50.00	83	2500.00	0.00	0.00

# Town of North Topsail Beach

Service



Integrity

## Police Department

Chief William K. Younginer

### Department Report for February 1, 2025 - February 28, 2025

Arrests	
Assault on Govt Official	1
Consume Alcohol < 21 Yrs of Age	1
DUI	1
Resisting Public Officer	1
Simple Assault	1
Traffic	10
Warrant	1

Citations	
Warning Citations	27
State Citations	8

Summary	
Total Calls for Service	131
Total Citations Issued	35
Total Reports	123
Total Security Checks	1936

Calls For Service	
Alarm Calls	1
B&E	1
Cit / Mot / Ped Assists	20
Disturbances	1
Domestic Disturbances	5
911 Hang Up	5
Injury to Personal Property	1
Larceny	1
Misc. Calls	14
Suspicious Activity	20
Trespassing	5
Unattended Death	2
Welfare Check	2

Assist Other Agencies	
E. M. S.	6
N.T.B. F.D.	12
O.C.S.	18
S.C.P.D.	1



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**To:** NTB Board of Aldermen

**Subject:** BISAC Monthly Meeting Report

**From:** Larry Strother, Chair

**Date:** Tuesday, March 18, 2025

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**Manager's Update.** Alderman Rick Grant gave the manager's update based on the March 5<sup>th</sup> Manager's Report to the Board of Aldermen. Phase 4 berm work continues with about 118,000 cy sand placed so far. He outlined that a FEMA project for Potential Tropical Storm#8 is under development. He also advised the BOA were considering bids for the project to restore the dune line in Phases 1, 2, and 3 in a Special Meeting.

### **5/30 Year Beach Plan-current status, progress, next steps and timing**

Chris Gibson, TI Coastal Engineering

Engineer Gibson reviewed the proposed 5-yr plan to develop an engineered beach (berm and dune system) covering Phases 1, 2, and 3 for the new members. In short, a novel approach to borrow sand from Disposal Area (DA) 143 will allow beach quality sand to be used at dredge pricing compared to expensive truck-hauled sand. Geotech testing of sand quality and quantity has shown that enough sand (approximately 2.6 million cy) is available to construct a double dune system in addition to berm placement. The double dune system adds an extra layer of protection for the infrastructure behind the dunes. Work continues on permit application preparation for the One-Stop Meeting later this year. Realistically, the project would commence in November 2026 and require 6 months to complete.

Engineer Gibson then led a discussion and answered questions on general beach nourishment components.

**The Tentative Date of the next meeting is April 15, 2025.**



**Town of North Topsail Beach**  
**Planning Board Committee Report 04/02/2025**  
**for regular meeting held March 13, 2025, at 6:00 PM**

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**Present:** Susan Meyer - Chair, Fred Fontana - Vice Chair, Lisa Brown, Teri Ward, Charles "Rusty" Walker - Alternate, Jan Bellamy – Alternate (not voting)

**Absent:** Keith Wilkerson

**I. CALL TO ORDER**

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

**II. ADOPTION OF AGENDA**

**Ms. Brown made a motion to adopt the agenda. Vice Chair Fontana seconded the motion. The motion passed unanimously, 5-0.**

**III. APPROVAL OF FEBRUARY 13, 2025 REGULAR MEETING MINUTES**

**Ms. Ward made a motion to approve the minutes for last month's meeting. Mr. Walker seconded the motion. The motion passed unanimously, 5-0.**

**IV. PUBLIC COMMENT**

None.

**V. PRESENTATION OF TRAINING CERTIFICATES**

Planning Director Hill presented Planning Officials Training Program Certificates of Completion to Lisa Brown and Rusty Walker.

**VI. DISCUSSION**

Planning Director Hill noted the continued work on CRS (Community Rating System).

**VII. ADJOURNMENT**

**Vice Chair Fontana made a motion to adjourn. Ms. Ward seconded the motion. The motion passed unanimously, 5-0.**

The Planning Board meeting adjourned at 6:03 p.m.

APPROVED

This 10<sup>th</sup> day of April, 2025

CERTIFIED

This 10<sup>th</sup> day of April, 2025

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Susan, Meyer, Chair

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Kate Winzler, Clerk to the Planning Board



## Town of North Topsail Beach

Zoning Board of Adjustment Committee Report 4/2/2025 for  
regular meeting held March 18, 2025, at 6:00 PM

**PRESENT:** Hanna McCloud - Chair, Kip Malcolm - Vice Chair, Lisa Lee Kozlowski, Susan Meyer, Jason Stahr- Alternate.

**ABSENT:** Scott Morse

**VIA TEAMS:** Town Attorney Trey Ferguson, Attorney Beth Faleris

### I. CALL TO ORDER

Chair McCloud called the meeting to order at 6:04 p.m.

### II. ADOPTION OF AGENDA

**Vice Chair Malcolm made a motion to adopt the agenda as presented. Ms. Meyer seconded the motion. The motion passed unanimously, 5-0.**

### III. APPROVAL OF MINUTES: February 18, 2025, Regular Meeting

**Ms. Kozlowski made a motion to approve the minutes from February 18, 2025. Vice Chair Malcolm seconded the motion. The motion passed unanimously, 5-0.**

### IV. OLD BUSINESS

#### A. #AA24-000003 ORDER

Planning Director Hill explained the draft order for the Board's consideration and welcomed amendments, edits, discussion, or questions from the Board.

Attorney Ferguson explained that Planning Director Hill drafted the administrative appeal draft order from the evidentiary quasi-judicial hearing that the Board heard on the matter. He explained that they were proposed orders for the Board's consideration, and that the Board was welcome to make edits or amendments, discuss, and ask questions to make sure the proposed order was in line with what the Board's decision was after hearing all the evidence in the case. If acceptable, Attorney Ferguson welcomed the Board to make a motion to approve the written decision.

**Vice Chair Malcolm made a motion to approve and adopt the written draft decision. Ms. Kozlowski seconded the motion. The motion passed, 5-0 with the following role call:**

<b>Mr. Stahr</b>	<b>aye</b>
<b>Ms. Kozlowski</b>	<b>aye</b>
<b>Vice Chair Malcolm</b>	<b>aye</b>
<b>Chair McCloud</b>	<b>aye</b>
<b>Ms. Meyer</b>	<b>aye</b>

#### B. #VAR24-000001 ORDER

Planning Director Hill explained the variance draft order for the Board's consideration.

Vice Chair Malcolm asked for guidance on the motion.

Attorney Ferguson provided guidance.

**Ms. Kozlowski made a motion to accept the proposed draft order in its entirety for #VAR24-000001. Ms. Meyer seconded the motion. The motion passed unanimously, 5-0 with the following role call:**

<b>Ms. Meyer</b>	<b>aye</b>
<b>Chair McCloud</b>	<b>aye</b>
<b>Vice Chair Malcolm</b>	<b>aye</b>
<b>Ms. Kozlowski</b>	<b>aye</b>
<b>Mr. Stahr</b>	<b>aye</b>

## **V. ORGANIZATIONAL**

Chair McCloud announced her resignation as Chair of the Zoning Board of Adjustment, and her future resignation from the Zoning Board of Adjustment at the end of her term.

Attorney Ferguson provided guidance on the matter.

The Zoning Board of Adjustment accepted Ms. McCloud's resignation as Chair.

Vice Chair Malcolm formally accepted the role of Chair of the Zoning Board of Adjustment and called for the nomination of a Vice Chair.

**Ms. Meyer made a motion to nominate Mr. Morse as the Vice Chair. Ms. Kozlowski seconded the motion. The motion passed unanimously, 5-0.**

### **A. Rules of Procedure**

Planning Director Hill introduced the Rules of Procedure and requested feedback from the Zoning Board of Adjustment.

Ms. Meyer asked how a vote shall be recorded in Rule 29, regarding the unexcused failure to vote by a member who is physically present in the meeting room, or who has withdrawn without being excused by a mandatory vote of the remaining members present.

Attorney Ferguson stated the vote would be recorded in the affirmative.

Ms. Meyer suggested changing Rule 21 for a motion to require a second.

There was discussion.

**Ms. Meyer made a motion to accept the rules with modifications. Mr. Stahr seconded the motion. The motion passed unanimously, 5-0.**

Attorney Ferguson introduced Attorney Beth Faleris who the Board of Aldermen approved to represent the Zoning Board of Adjustment with administrative appeals in the future.

Chair Malcolm thanked and welcomed Attorney Faleris.

Attorney Faleris provided a brief synopsis of her law practice for the Board.

## **VI. ADJOURNMENT**

**Ms. Meyer made a motion to adjourn. Ms. Kozlowski seconded the motion. The motion passed unanimously, 5-0.**

The Zoning Board of Adjustment meeting adjourned at 6:23 p.m.

Joann M. McDermon, Mayor  
Tom Leonard, Mayor Pro Tem

Aldermen:  
Mike Benson  
Richard Grant  
Connie Pletl  
Laura Olszewski



Alice Derian, ICMA-CM  
Town Manager

Nancy Avery  
Interim Town Clerk

April 2, 2025

**To:** North Carolina Division of Marine Fisheries

**From:** Joann McDermon, Mayor, Town of North Topsail Beach

**Subject:** Onslow County Shellfish Lease Hearing

On behalf of the Town of North Topsail Beach and the Board of Aldermen, I am writing to express our concerns regarding the greatly increasing number of shellfish leases (6) being considered for the waters surrounding North Topsail Beach. While we understand the economic benefits that shellfish farming brings to North Carolina, we must also consider the growing conflicts between these operations and our local recreational and commercial activities, as well as the potential for overproduction.

Our town is blessed with natural resources that draw residents and tourists alike, including pristine waters ideal for both recreation and commercial fishing. However, the expansion of shellfish leases has begun to encroach upon these valuable areas, creating conflicts that impact our community's way of life and local economy.

Recreational users, such as boaters and anglers, are finding it increasingly difficult to access waters that have been traditionally open to the public. Commercial fishermen, who have long relied on these waters, are also facing challenges as more areas become restricted due to shellfish farming operations. Additionally, we cannot at this stage rule out that the rapid growth of shellfish farming could lead to overproduction, which might have unintended ecological and economic consequences. Consequently, the Town has submitted objections to all applications for shellfish leases in the Town's jurisdiction.

Given these challenges, we respectfully request that you consider establishing a moratorium on new shellfish leases in our region. A temporary pause would allow us to evaluate the current situation, develop comprehensive management strategies, and ensure that future growth in the shellfish industry is balanced with the needs of our community and the environment.

As another justification for a pause, we are aware of a coordinated effort by the North Carolina Coastal Federation and Dr. Jane Harrison at the NC State Sea Grant program for a grant from NOAA. Their work would help to mitigate conflict that would include focus groups to identify areas of overlap. A resource use agreement would then serve as a guide to DMF for future leases. Thus, this resource use guide would help to resolve the conflict between the shellfish industry and public access to public waters.

We are aware that the County Commissioners in both Pender and Onslow counties as well as Town Councils in Surf City and Topsail Beach also have expressed concern and asked for a pause in new leases behind Topsail Island.

**BOARD OF ALDERMEN**  
**AGENDA ITEM**  
04/02/25

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ISSUE: Audit Request for Proposals

PRESENTED BY: Alice Derian, Town Manager

DEPARTMENT: Governing Body

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Background: The Local Government Commission recommends Local Governments Solicit Proposals for Audit Firms every three years. History: 2014-2017 Carr Riggs and Ingram, 2018-2020 W Green LLC and 2021 - 2024 Thompson, Price, Scott, Adams & Co. PA. The Audit for 2025 will require a Single Audit as Federal expenditures will be \$750,000 or more.

Attachment: Audit RFP

Recommendation: Approve Solicitation of Proposals for Audit

Action Needed: Yes

Suggested Motion: *"I, \_\_\_\_\_, make a motion to approve the Solicitation of Proposals for Audit Services*

Funds: 10

Follow Up: Town Manager





# The Town of North Topsail Beach Request for Proposal (RFP) To Provide Audit Services

Responses Due: May 6, 2025, by 3:00 PM

The Town of North Topsail Beach Contact information:

Name: Alice Derian, ICMA-CM

Title: Town Manager, Town of North Topsail Beach

Address: 2008 Loggerhead Ct.  
North Topsail Beach, NC 28460

Phone: 910-328-1349

Email: [aderian@northtopsailbeachnc.gov](mailto:aderian@northtopsailbeachnc.gov)

## **Request for Proposal**

The Board of Alderman (Board) of North Topsail Beach, North Carolina (hereinafter called the "Town") invites qualified independent auditors (hereinafter called "auditor") having sufficient governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined in this Request for Proposal (RFP) to submit a proposal.

There is no expressed or implied obligation for the Town to reimburse firms for any expenses incurred in preparing proposals in response to this request.

The specific details shown herein shall be considered minimum unless otherwise shown. The specifications, terms, and conditions included with this RFP shall govern in any resulting contract(s) unless approved otherwise in writing by the Town. The bidder consents to personal jurisdiction and venue in a state court of competent jurisdiction in Onslow County, North Carolina.

## **Type of Audit**

1. The audit will encompass a financial and compliance examination of the unit's Annual Comprehensive Financial Report (ACFR) in accordance with the laws and/or regulations of the State of North Carolina, which include requirements for the minimum scope of the audit. The financial and compliance audit will cover federal, state, and local funding sources in accordance with generally accepted auditing standards; Government Auditing Standards, July 2018 revisions; the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the State Single Audit Implementation Act; and all other applicable laws and regulations.

**2. The scope of the audit and all fee quotes presented should include all approved and known pronouncements through the date of proposal submission. This includes, but is not limited to, the Governmental Accounting Standards Board (GASB) statements and Government Auditing Standards. Although some pronouncements will not be in effect until after the first year of the audit, estimates for future years should include pronouncements that will become effective during that contract period. The audit firm will be expected to advise appropriate Town staff on the applicability of accounting and reporting standards as they become effective.**

3. The financial audit opinion will cover the financial statements for the governmental activities, the business-type activities, each major fund, discretely presented component units (as applicable) and the remaining fund information, which collectively constitutes the basic financial statements. The combining and individual financial statements, schedules, and related information are not necessary for fair presentation, but will be presented as additional analytical data. This supplemental information, as required by GASB 34, will be subjected to the tests and other auditing procedures applied in the audit of the basic financial statements, and an opinion will be given as to whether the supplemental information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The auditor shall express an opinion on the budgetary comparison information for the General Fund, annually budgeted major and special revenue funds. An opinion will not be given on the Management Discussion and Analysis.

The working papers shall be retained and made available upon request for no less than three years from the date of the Audit report.

4. The audit will also include the following:

- a. Pre-planning conference with Finance staff where both the auditor and Finance staff discuss their expectations of the audit.
- b. In-Person Attendance at the Board of Alderman's meeting, within 30 days of the completion of the audit, for presentation of the financial statements by the Manager or Partner of the Audit Staff with comments and potential questions from the Board as requested.

5. The audit should encompass all funds and entity-wide activities as reported in the Town's Annual Comprehensive Financial Report (ACFR) at June 30, 2024 and any additional funds or entity-wide activities that may be added subsequent to that date.

6. If required, the audit firm will issue a management letter to the Board after completion of the audit and assist management in implementing recommendations, as is practical. Town staff also request that an informal letter be addressed to the Town Manager with any efficiency, internal control or accounting improvements that could be made based on the audit staff's observation during their fieldwork. All content must be discussed with the Town Manager prior to issuance.

7. The Town staff may require the auditor's guidance or input on the completion of certain schedules/documents as to proper format and content, so that they can be used in the audit process as well as inclusion in the Town's financial statements. Guidance may be required for new note disclosures, all outstanding and effective authoritative standards and other reporting requirements at June 30 year-end. Cost for providing these services should be included in the auditor's base fee quote and will not be considered extra for additional billings. In cases, however, where services requested would require a more in-depth scope and require work significantly above the original fee quote, such additional fees must be negotiated prior to commencement of work.

### **Auditor Requirements**

The audit firm is considered to be an independent contractor and will be wholly responsible for the services and the supervision of its own employees and permitted sub-contractors.

A planning meeting will be held each year to determine schedules that the Town will be responsible for preparing. Estimated timeframes will be established and interim audit work will be planned. Adequate notification will be given prior to any changes in estimated times.

The Town's audit engagement must be conducted in accordance with Generally Accepted Auditing Standards (GAAS); Government Auditing Standards, 2018 revisions, issued by the Comptroller General of the United States; and if applicable, the U. S. Office of Management and Budget's (OMB) Uniform Guidance and, if applicable, the State Single Audit Implementation Act, and any other applicable procedures for the audit of a local government's financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP). By accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in Government Auditing Standards. **The Auditor must provide a copy of their most recent peer review report with their proposal.**

The Town staff will prepare all standard year-end accruals and other adjusting journal entries. The Financial Statement Preparer will prepare the government wide year-end adjusting journal entries as well as any necessary entries to allocate the state pension balances. The Town does not have Other Post- Employment Benefits, therefore no OPEB entries are necessary. The Town shall designate an individual, with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. The Town management will ultimately be responsible for the preparation and fair presentation of the financial statements, which includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements. The Town will need the assistance of the Financial Statement Preparer for the preparation, typing, proofing, printing, and copying of the Basic Financial Statements, supplementary information and compliance reports. The Town's SKE will prepare the MD&A. A preliminary draft of the audit and required adjusting journal entries must be submitted to the town Manager by October 15 for proofing and reconciliation to the Town's records to allow ample time for review and corrections before it is sent to the Local Government Commission. The Town's SKE will return the draft to the Financial Statement Preparer with proposed revisions within 10 working days. The Financial Statement Preparer will be ultimately responsible for the preparation, typing, proofing, printing, and copying of the Basic Financial Statement, supplementary information and all applicable compliance reports.

Meeting LGC deadlines is a high priority for the Town. Year-end fieldwork should begin by mid-August and be completed by mid-October. While many documents can be shared electronically, the Town expects that the audit firm staff will be onsite for at least a portion of the onsite work. **An agreed upon post-closing trial balance must exist by October 30.** The Town Manager will expect a listing of requested information needed for the audit at the preplanning conference, periodic conferences during the conduct of the audit, as well as an exit conference prior to the completion of fieldwork.

**The timing of the draft and review should insure final completion of the Financial Statements by November 30, or no later than the Local Government Commission's required deadline of December 31<sup>st</sup>.**

The auditor is responsible for completing the required data input sheet and electronically submitting the final Audit report/ CAFR as a text-based PDF file to the State & Local Government Financial Division when (or prior to) submitting the final invoice for audit services rendered to the Commission.

In the event that circumstances arise during the audit that require work to be performed in excess of the original estimates, any additional costs will be negotiated prior to commencement of the work and an amended contract will be approved by the governing board and forwarded to the staff of the LGC for approval.

Either the manager or partner of the audit staff is required to present and attend the Board of Alderman's meeting in which the Audit report is presented. Required communications to the Board can be delivered at this point, as well as general comments regarding the audit process and the results of the audit. Finance staff will coordinate this presentation and determine the date and time of the meeting, typically held within 30 days, following the audit completion.

**Audit Contract: Period & Payment of Audit Fees**

The Town intends to continue the relationship with the auditor for no less than three (3) years starting with fiscal year ending June 30, 2025. Continuation after the first-year contract will be based on an annual review of the Auditor, recommendation of the department staff, satisfactory negotiation of terms (including price), and availability of an appropriation. Each year after negotiation has taken place an annual contract documenting the terms of the audit will be signed. Since one governing board may not obligate future governing boards, the remaining years of the agreement are subject to annual governing board approval. After the initial three-year period, an annual extension may be granted by the Town based on the above-mentioned criteria and Board of Aldermen’s (Board’s) concurrence for up to two additional years or until a determination is made to request new proposals. The years identified under this RFP are:

- July 1, 2024 to June 30, 2025
- July 1, 2025 to June 30, 2026
- July 1, 2026 to June 30, 2027

The required current revision of the form “Contract to Audit Accounts” (form LGC-205) is required to be executed as the contract document; however, the auditor and the Town may also execute an engagement letter and/or a Town contract to include additional terms not addressed in the LGC-205. The entire audit contract package must be approved by the staff of the Local Government Commission. Invoices are subject to approval by the LGC prior to payment by the Town. Interim or progress billings for services rendered marked approved by the LGC will be paid up to 75% of the total fee prior to submission of the final audited financial statements to the staff of the Local Government Commission. The final 25% of the Audit fees (final invoice) will be paid when the financial statements, single audit (if applicable), management letter and amended contract (if applicable) have been reviewed or approved by the LGC.

The LGC only approves invoices for audit related work. Requests for payment related to any additional agreed upon procedures or AFIR work do not require LGC approval. Final invoices for these services will be paid after the final report results and findings have been reviewed and deemed satisfactory by Town staff.

**Description of Selection Process**

Submission of Questions Concerning RFP

After the proposal issue date, all communications between the Town and prospective Auditors regarding this RFP shall be in writing. Any inquires, requests for interpretation, technical questions, clarification, or additional information shall be directed to Alice Derian by emailing [aderian@northtopsailbeachnc.gov](mailto:aderian@northtopsailbeachnc.gov). Questions and responses affecting the scope of the services will be provided to Auditors by issuance of an Addendum which will be posted to the Town’s website at northtopsailbeachnc.gov. This information will also be emailed to all audit firms who have submitted their intent to bid and contact information. All questions shall be received no later than 5:00 P.M., Tuesday April 15, 2025.

Bidders may not have communications, verbal or otherwise, concerning this RFP with any Town personnel or officials, other than the persons listed in this section.

Potential respondents should email [aderian@northtopsailbeachnc.gov](mailto:aderian@northtopsailbeachnc.gov) to acknowledge receipt of the RFP and to inform the Town of its intent to respond. Provide the name, title, address, telephone and email address of the individual who can address inquiries related to this RFP and the respondent's proposal.

Proposals must be submitted in two sections and must be physically signed by an authorized representative of the Audit firm. **The first section will be comprised of the audit firm's prior experience and qualifications of its personnel in performing governmental audits. The second section will consist of completed cost estimate sheets.** The Review Committee will evaluate the auditor/firm on educational and technical qualifications. The firm best meeting the Town's expectations for experience, audit approach, and cost requirements will be selected.

**Please keep in mind** that cost, while an important factor will not be a **sole determining factor**. Unusually low bids that are obviously out of line with other bidders or are significantly lower than our current fees will raise concern. The lowest bid will not automatically be awarded preferential consideration.

The Town reserves the right to reject any or all bids, waive technicalities, and to be the sole judge of suitability of the services for its intended use and further specifically reserve the right to make the award in the best interest of the Town.

Failure to respond to any requirements outlined in the RFP, or failure to enclose copies of the required documents, may disqualify the bid. Firms must be registered with the North Carolina State Board of CPA Examiners.

### **Section 1 - Profile of the Firm**

The first section should address the requested information below. The corresponding responses should begin with the number below for the requested information.

1. Indicate the Audit firm's North Carolina office location(s) that will handle the audit.
2. Indicate the number of people (by level) located within the Audit firms local office that will handle the audit.
3. Provide a list of the audit firms' local office's current and prior government audit clients, indicating the type(s) of services performed and the number of years served for each.
4. Indicate the experience of the local office in providing additional services to government clients by listing the name of each government, the type(s) of service performed, and the year(s) of engagement.
5. Describe your audit organization's participation in AICPA sponsored or comparable quality control programs (peer review). Provide a copy of the firm's current peer review.
6. Describe the professional experience in governmental audits of each senior and higher level person assigned to the audit, the years on each job, and his/her position while on each audit. Indicate the percentages of time each senior and higher-level personnel will be on site.
7. Describe the relevant experience and education with the new GASB reporting requirements, seminars and courses attended within the past three years. Courses in governmental accounting and auditing should be clearly communicated.

8. Describe the professional experience of assigned individuals in auditing relevant government organizations, programs, activities, or functions (e.g., Water/Sewer service functions).
9. Describe any specialized skills, training, or background in public finance of assigned individuals. This may include participation in State or national professional organizations, speaker or instructor roles in conferences or seminars, or authorship of articles and books.
10. Provide names, addresses, and telephone numbers of personnel of current and prior governmental audit clients who may be contracted for a reference.
11. Describe the firm's Statement of Policy and Procedures regarding Independence under Government Auditing Standards (Yellow Book), July 2018 Revision. Provide a copy of the firm's Statement of Policy and Procedures.
12. Is the firm adequately insured to cover claims? Describe liability insurance coverage arrangements.
13. Describe any regulatory action taken by any oversight body against the proposing audit organization or local office.
14. Comment on your knowledge of and relationship with the NC Local Government Commission and the University of North Carolina School Of Government in Chapel Hill.

## **Section 2 – Audit Approach**

Proposals should include completed cost estimate sheets and any other necessary cost information in a separate, sealed envelope marked – “Cost Estimate.” The Town will evaluate the qualifications of all firms submitting proposals before considering the Cost Estimate.

1. Type of audit program used (tailor-made, standard government, or standard commercial).
2. Use of statistical sampling.
3. Use of automated processes and internal control testing methods
4. Use of computer audit specialists.
5. Organization of the audit team and the approximate percentage of time spent on the audit by each member.
6. Information that will be contained in the management letter.
7. Assistance expected from the government's staff, if other than outlined in the RFP.
8. Tentative schedule for completing the audit within the specified deadlines of the RFP.
9. Specify costs using the format below for the audit year July 1, 2024 to June 30, 2025. For the two audit years, which follow, list the estimated costs. The cost for the audit year ending June 30, 2025 is binding, while the second and third years are estimated costs. Cost estimates must indicate the basis for the charges and whether the amount is a “not-to-exceed” amount.



- A. Audit firm personnel costs – Itemize the following for each category of personnel (partner, manager, senior, staff accountants, clerical, etc.) with the different rates per hour.
    - 1) Estimated hours: please categorize estimated hours into the following: on-site interim work, year-end on-site work, and work performed in the auditor’s office.
    - 2) Rate per hour.
    - 3) Total cost for each category of personnel and for all personnel costs in total.
  - B. Travel – itemize transportation and other travel costs separately.
  - C. Cost of supplies and materials – itemize.
  - D. Other costs – completely identify and itemize.
    - 1) If applicable, note your method of determining increases in audit costs on a year to year basis
10. Please list any other information the firm may wish to provide.
11. Please include the Summary of Audit Costs Sheet with your proposal.

**Time Schedule for Awarding the Contract**

RFP Release Date	<b><i>April 4, 2025</i></b>
Deadline for RFP Questions *	<b><i>April 15, 2025 by 5:00 pm</i></b>
Questions to be Answered No Later Than	<b><i>April 22, 2025, 2025 by 5pm</i></b>
Deadline for Receipt of Proposals **	<b><i>May 6, 2025 by 3:00 pm</i></b> North Topsail Beach Attn: Alice Derian, Town Manager 2008 Loggerhead Ct. North Topsail Beach, NC 28460
Notice of Recommended Firm	<b><i>May 31, 2025</i></b>
Board Approval	<b><i>June 4, 2025</i></b>

\*Any questions should be directed to Alice Derian, Town Manager, at (910)328-1349 or : [aderian@northtopsailbeachnc.gov](mailto:aderian@northtopsailbeachnc.gov). Appointments may be scheduled to discuss further any specific matters necessary in preparing your proposal.

\*\* Proposals must be mailed or hand delivered in (2) separate envelopes – 1) “RESPONSE TO RFP FOR AUDIT SERVICES” – 2) “COST ESTIMATE FOR AUDIT SERVICES” by May 6, 2025.

- The “Response to RFP for Audit Services” envelop must include (3) copies.
- The “Cost Estimate for Audit Services” envelope must include (3) copies.
- Both submittals must be delivered to:

The Town of North Topsail Beach,  
2008 Loggerhead Ct.  
North Topsail Beach, NC 28460

Attn: Alice Derian, Town Manager

The Town reserves the right to request additional information deemed necessary to aide in the selection process.

The evaluation and selection criteria and process contained in this RFP will be used by the Review Committee, to evaluate the Proposals. The Town Manager plans to report the evaluation outcome to the Board and seek the Board’s concurrence and authorization to consider entering into an agreement with the selected Prospective Auditing Firm at the June 4, 2025 Board of Aldermen’s meeting. The Town will enter into a contract with the Prospective Auditing Firm that is selected by the North Topsail Beach Board of Aldermen.

**Description of the Governmental Entity and Its Accounting System**

Reference should be made to the most recent ACFR/Audit report for a general overview of the Town. A PDF copy of the most recent ACFR/Audit report is located on the Town’s website see below or by emailing [aderian@northtopsailbeachnc.gov](mailto:aderian@northtopsailbeachnc.gov).

Link to Town’s website <https://www.northtopsailbeachnc.gov/>

The Town has no Component Units.

**Funds**

The Town of North Topsail Beach maintains the following funds:

Governmental Funds

General Fund – Fund 10

Special Revenue Funds:

Shoreline Protection Fund – Fund 30

Capital Projects Funds:

- Fire Station #2 – Fund 50
- Beach Maintenance Project – Fund 31
- Capital Improvement Fund – Fund 12
- FEMA -4837 PTC8 - Fund 32
- Stormwater NCEM DRMG2304 – Fund 60

Enterprise Funds  
None

**Grants, Entitlements, and Shared Revenues**

A copy of the Schedule of Federal and State Expenditures and a Summary of Auditor’s Results showing the major programs for the year ended June 30, 2024 can be found in the Town’s ACFR located on the Town’s website.

**Budgets**

The Town’s annual budget is adopted for the General Fund, American Rescue Fund and the Special Revenue Fund. Multi Year project ordinances are prepared for Capital Project funds. All budgets are prepared using the modified accrual basis of accounting. Appropriations are made at the levels disclosed in the ACFR. The Town also maintains an encumbrance system. Both the budgetary and encumbrance systems are integrated with the accounting system to provide comparison with actual expenditures.

**Accounting Records**

The Town maintains all its accounting records at the finance office located at 2008 Loggerhead CT, North Topsail Beach, NC 28460. All accounting journals and subsidiary ledgers are maintained on FMS/Southern Software.

**Assistance Available to Auditor**

**The Town will designate an individual that understands the services to be provided in accordance to GAGAS §3.73 (GAGAS 2018 Revision)**

The Town will make available to the auditor sufficient help to pull and re-file records, and prepare necessary confirmations. An electronic version of the trial balance with budgeted amounts will be made available in late August. The following accounting procedures will be completed and documents prepared by the Town’s staff no later than September 1.

- The books of account will be fully balanced.
- All subsidiary ledgers will be reconciled to control accounts.
- All bank account reconciliation’s for each month will be completed.

The Town's personnel will prepare the following items:

**General**

1. Working Balance Sheet for each fund.
2. Working Statement of Revenues, Expenditures, and Transfers for each fund.
3. Working Statement of Cash Flows where required.
4. General Ledger transaction detail report for each account.
5. A copy of the original budget, all amendments, and the final budget as of June 30, 2025.
6. A copy of all project ordinances and all amendments for active projects during the audit period.
7. A copy of board policies, including travel and investment policies, debt policies, fund balance policies and purchasing policies including how the pre-audit process is performed.
8. Copies of all signed Board meeting minutes.
9. Copies of all correspondence with the staff of the Local Government Commission, including semiannual Cash and Investment Reports (LGC-203), unit letters, letters regarding the audited financial statements and compliance reports for the previous year.
10. Required supplementary information, e.g. actuarial information for the Law Enforcement Officers' Separation Allowance and Other Postemployment Benefits (OPEB)

**Cash and Investments**

1. All bank reconciliations for each month, signed and dated by both a preparer and a knowledgeable reviewer.
2. List of outstanding checks by account, showing check number, date, and amount.
3. Schedule of all investments for all funds at the audit date, showing book value and estimated market value at fiscal year-end.

**Receivables**

1. Listing of unpaid tax bills in detail totaled by year as of fiscal year end.
2. Listing of outstanding receivables by account as of the fiscal year end.
3. Listing of outstanding receivables in detail as of the fiscal year end.
4. Schedule of miscellaneous receivables booked as of the fiscal year end.

### **Other Assets**

1. Schedule of insurance coverage.

### **Capital Assets**

1. Listing of fixed assets by function and activity with supporting schedule of changes in fixed assets and supporting detail of additions, retirements and transfers.
2. Printout of all capital asset acquisitions made during the audit year and CIP placed in service.
3. Printout of all capital asset dispositions made during the audit year.
4. Printout of depreciation expense posted for the audit year.

### **Current Liabilities**

1. Schedule of accounts payable and accrued accounts payable.
2. Schedule of reserve for encumbrances.
3. Schedule of accrued payroll.
4. Schedule of calculation of health insurance and workman's compensation liabilities.
5. Schedule of retainage payable.

### **Long-Term Debt**

1. Computation of vested vacation payable as of the audit date.
2. Debt Schedule for each debt issue and related payments.

### **Grants**

The following will be compiled for each grant:

1. Grant agreement.
2. Grant Budget.
3. Schedule of Expenditures of Federal and State Awards.
4. Correspondence with the grantor agency, including monitoring reports.
5. CFDA # and/or pass-through grant #.
6. Summary Schedule of Prior Audit findings (if applicable)
7. Corrective action plan for each audit finding that will be presented on the Schedule of Findings and Question Costs on Town's letterhead (if necessary)

**Conversion**

1. Entries to convert from fund to government-wide statements
2. Working Statement of Net Position
3. Working Statement of Activities
4. Allocation of depreciation among functional areas
5. Computation of additions and retirements of compensated absences
6. Reconciliation of fund and government-wide statements
7. Worksheet for determination of major funds
8. Worksheet of combining statements for non-major funds

**Size and Complexity of The Town  
Personnel/Payroll**

Number of employees	47
Frequency of payroll	Biweekly
Number of payroll direct deposit advises	All Employees

**Property Tax**

Total dollar amount of most recent year's collections	\$ 7,126,241 (as of 3/25/25)
Total dollar amount of levy	\$ 1,685,086,306

**Purchasing**

Number of purchase orders issued (FY 2025)	61 (as of 3/25/2025)
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**Bank Accounts**

Number of bank accounts	6
Number of investment accounts (non-escrow)	2
Number of escrow accounts	
Number of investment safekeeping accounts	
Average monthly activity in main accounts	\$
Number of deposits:	60
Number of checks:	555 (as of 3/25/2025)

**The following financial applications are on the computer system:**

- General Ledger
- Accounts Payable
- Project Accounting
- Payroll
- Capital Assets
- Cash Receipts

**SUMMARY OF AUDIT COSTS SHEET**

- 1. Base Audit – Town of North Topsail Beach
  - a. Includes Personnel costs, travel, and on-site work \$ \_\_\_\_\_
  
- 2. Extra Audit Service
  - a. \$ \_\_\_\_\_ per hour
  - \$ \_\_\_\_\_
- 3. Other: (explain) \$ \_\_\_\_\_
  - a. \_\_\_\_\_
  
- 4. Other: (explain) \$ \_\_\_\_\_
  - a. \_\_\_\_\_
  
- TOTAL** \$ \_\_\_\_\_

FIRM:	Primary Contact:
Address:	Telephone:
	Fax:
	E-mail:
	Date:



**PROPOSAL CERTIFICATION**

**Proposers**

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**By Signing above I Certify that I have carefully read and fully understand the information contained in this RFP; and that I have the capability to successfully undertake and complete the responsibilities and obligations of the Proposal being submitted and have the authority to sign Proposal on behalf of my organization.**

BY (Printed): \_\_\_\_\_

TITLE: \_\_\_\_\_

COMPANY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

EMAIL: \_\_\_\_\_

**BOARD OF ALDERMEN**  
**AGENDA ITEM**  
04/02/25

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**ISSUE:** Solid Waste Services Agreement

**PRESENTED BY:** Alice Derian, Town Manager

**DEPARTMENT:** Administration

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**Background:** A Request for Proposals was issued in December of 2024 with the deadline to submit proposals on January 3, 2025. Proposals were received from the following vendors:

GFL Environmental  
Wall Recycling  
Tons of Trash  
East Coast Consolidated

The Solid Waste Review Team, consisting of representatives from North Topsail Beach, Surf City, Topsail Beach, and Holly Ridge completed an evaluation of the proposals submitted on January 13, 2025. Following an analysis of pricing, vendor experience, and overall performance metrics, the Solid Waste Review Team has unanimously recommended GFL Environmental as the preferred vendor for shared solid waste services across the four towns.

In accordance with the stipulations set forth in the RFP and the signed interlocal Agreement between the Towns, each individual town will now proceed to enter into a separate contract with GFL Environmental. These contracts will clearly outline the terms and conditions specific to each town's respective service requirements and expectations.

**Attachments:** Price comparison worksheet and Contract

**Town Manager Recommendation:** Approve Agreement with GFL Environmental to provide Solid Waste Services

**Action Needed:** Yes

**Suggested:** *"I, \_\_\_\_\_, make a motion to approve the Solid Waste, Recycle and Collection Agreement with GFL for Solid Waste Services*

**Cost Fee Proposal**

<b>1/3/2025</b>	<b>Wall Recycling</b>	<b>GFI</b>	<b>Tons of Trash</b>	<b>East Coast Consolidated</b>
<b>Residential Weekly Containerized and Curbside Trash Service Units:10965</b>				
Price per Unit 1x per week:	15.11	9.61	15	17.71
Price per Unit 2x per week (seasonal):	29.25	16.12	28	27.25
Cost for additional Unit	11.33	9.61	8	17.71
<b>Residential Weekly Containerized Curbside Recycling Service Units: 10965</b>				
Price per Unit 1x per week:	7.5	8.24	6	9.54
Price per Unit 2x per week (seasonal):	n/a	13.65	10	14.3
Cost for additional Unit	5.63	8.24	6	9.54
<b>Specific Small Businesses Weekly Containerized Trash Service Units: 216</b>				
Price per Unit 1x per week:	16.62	9.61	15	17.71
Price per Unit 2x per week (seasonal):	32.18	16.12	28	27.25
Cost for additional Unit	12.47	9.61	8	17.71
<b>Specific Small Businesses Weekly Containerized Recycling Service Units: 186</b>				
Price per Unit 1x per week:	8.25	8.24	6	9.54
Price per Unit 2x per week (seasonal):	n/a	13.65	10	14.3
Cost for additional Unit	6.19	8.24	6	9.54
<b>Commercial Businesses Weekly Containerized Trash Service Units: TBD</b>				
Weekly Price per Unit				
2cy	82.54	43.21	80	120
4cy	116.54	86.42	100	130
6cy	132.45	129.64	120	140
8cy	179.62	172.85	140	150
2X Weekly Price per unit				
2cy	165.08	86.42	140	240
4cy	233.08	172.85	180	260
6cy	264.08	259.28	200	280
8cy	359.24	345.7	240	300
<b>Bulk Item Pickup Service</b>				
Price for Service 2x per year to include landfill rate disposal charges	price included in above	146.25 per truck hr + town pays disposal cost	15000 per pick up	60000 per year

## SOLID WASTE, RECYCLE and COLLECTION AGREEMENT

This SOLID WASTE and RECYCLE COLLECTION AGREEMENT (this "Agreement") is made and entered into this the \_\_\_\_ day of \_\_\_\_\_, by and between the Town of North Topsail Beach, North Carolina, hereinafter referred to as "CUSTOMER", and Waste Industries, LLC d/b/a GFL Environmental referred to as "CONTRACTOR".

### WITNESSETH

WHEREAS, CUSTOMER is responsible for the collection and disposal of solid waste, recyclable materials of its residents: and

WHEREAS, CONTRACTOR is in the business of solid waste and recyclables collection and desires to provide such services to CUSTOMER; and

WHEREAS, CUSTOMER desires to engage CONTRACTOR to collect all residential solid waste and recyclable materials from within its boundaries in accordance with the terms of this Agreement and applicable law, including, without limitation, the ordinances of the County of Onslow and the State of North Carolina.

NOW, THEREFORE, in consideration of the foregoing, the mutual covenants and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. Term: This Agreement shall be binding on all parties for a period of sixty months beginning July 1, 2025, and ending June 30, 2030, (the "Initial Term"). The Initial Term may be extended for a subsequent additional three-year term (each an "Extension Term" and together with the Initial Term, the "Term") upon mutual agreement between CUSTOMER and CONTRACTOR not less than ninety (90) days prior to the expiration of the then-current term.

2. Services. CUSTOMER hereby grants to CONTRACTOR the exclusive right for the collection and transportation of all residential solid waste and recyclable materials in the Town of North Topsail Beach. Language in contract supersedes all other language. Any item not addressed in contract is subject to terms and conditions in Exhibit C Request for Proposals 2025 Residential & Commercial Solid Waste Services for Towns of Surf City, Holly Ridge, North Topsail Beach and Topsail Beach due January 3, 2025 from the point of pickup to a facility as mutually agreed by the parties (the "Services").

a) Residential Curbside Trash Collection - Subject to Section 3 below, all addresses will be provided with a 96 Gallon cart to be serviced on a once per week basis and twice per week during designated summer months (first full week in May – last full week in October). New carts will be delivered in November 2025. Carts must be placed at the curb no later than 6:00 a.m. on the scheduled day of collection. Only trash inside the cart will be removed.

b) Residential Curbside Recycling Collection - All addresses will be provided with a 96 Gallon cart to be serviced on a weekly basis. New carts will be delivered in November

2025. Carts must be placed at the curb no later than 6:00 a.m. on the scheduled day of service. Only recyclables placed inside the cart will be removed.

c) Special service for Curbside Trash and Curbside Recycling Collections shall be provided to handicapped or disabled residents meeting medical exemption requirements and approved by the City. This service will be at no additional charge to the Town or resident. Special Service shall mean at or near the back or side entrance to the building where garbage cans are placed so they can be conveniently and safely reached and seen from the truck by Contractor's employees for collection.

d) Hours of collection shall be between 6am and 7pm.

e) Customer Service Damages/Costs are listed on attached Exhibit B.

### 3. Types of Waste; Title to Waste.

a) Notwithstanding anything to the contrary herein, CONTRACTOR shall only be responsible for the collection, transportation and disposal of Acceptable Solid Waste, and only such Acceptable Solid Waste as is disposed of in a 96 gallon CONTRACTOR-provided, residential roll-out cart or in a CONTRACTOR-provided, commercial front load container.

b) Recyclable Materials may include aluminum cans, newspapers, plastics (1 and #2), such as milk jugs, water jugs, soft drink bottles, detergent bottles, paper, magazines, green, clear and brown glass and craft board (cereal boxes, etc.). This list of materials may be modified as recycling capabilities and markets change.

c) For purposes of this Agreement, "Acceptable Solid Waste" means mixed household solid waste and mixtures of household and commercial solid waste that are permitted under the governing permits and then applicable laws to be accepted at the applicable disposal facilities and that are not otherwise Unacceptable Waste.

d) For purposes of this Agreement, "Unacceptable Solid Waste" means:

(i) any material which by reason of its composition characteristics or quantity is hazardous waste as defined in the Resource Conservation and Recovery Act of 1976, 42 U.S.C. 6901 *et seq.*, and the regulations thereunder or any material which by reason of its composition or characteristics is hazardous waste, a hazardous substance or hazardous material as defined in or under any other federal, state or local law, and the applicable regulations thereunder, and any other material which any governmental agency or unit having or claiming appropriate jurisdiction shall determine from time to time to be harmful, toxic or dangerous, or otherwise ineligible for disposal at the applicable disposal facility;

(ii) explosive materials, corrosive materials, pathological waste, radioactive materials, cesspool and other human waste, human remains, motor vehicles, batteries, tires, appliances, electronic waste, gasoline tanks, gas cylinders,

asbestos insulation, closed metal containers, barrels, more than an incidental amount of tires, refrigerators that have not been properly evacuated, liquid waste including chemical wastes, sewage and other highly diluted water-carried materials or substances and those in gaseous forms, special nuclear or by-product materials within the meaning of the Atomic Energy Act of 1954, as amended; and

(iii) any other material which may present a substantial endangerment to public health or safety, would cause applicable air quality or water effluent standards to be violated by the normal operation of the Transfer Station or because of its size, durability or composition cannot be managed or disposed of at the applicable disposal facility or has a reasonable possibility of otherwise adversely affecting the operation of the applicable disposal facility outside the normal usage expected for the facility.

- e) Title to waste material that does not conform to the definition of Acceptable Solid Waste shall remain with the generator and shall not be deemed to pass to CONTRACTOR at any time.

4. Equipment: All equipment utilized is to be reliable and presentable during the performance of this Agreement, including backup equipment. All equipment shall be maintained, by CONTRACTOR, in a safe condition throughout the Term.

5. Schedule. CONTRACTOR shall operate on a schedule to ensure timely service. Services will not be provided on holidays/other days the Transfer Station(s) are closed for trash. Recycling will depend on whether or not the processing facility (Sonoco) is open. In the event that CUSTOMER service days fall on a designated holiday, then an alternate day will be chosen to ensure timely service. These changes in schedules will be communicated in advance.

6. Rates; Number of Units: Total compensation due to CONTRACTOR shall be set forth in Exhibit A incorporated by reference and made a part hereof on a per unit basis, subject to adjustment as set forth below (the "Service Fee"). Payment is due by the 10<sup>th</sup> day of the following month in which the invoice is submitted.

7. Adjustments:

a) The Service Fee will be increased annually every [July 1<sup>st</sup>] beginning on [July 1, 2026] to reflect the annual adjustment based on Table 1 of the Consumer Price Index for All Urban Consumers (CPI-U): U.S. Town Average, by expenditure category and commodity and service group, Water and Sewer and Trash Collection Services (not to exceed 3% in any given year). There will be a decrease in the rates if the CPI decreases.

b) The Service Fee may be adjusted through negotiations with documentation more often than annually if such adjustments arise out of changes in CONTRACTOR's direct operational costs related to provision of the Services over which CONTRACTOR has **no control**. These changes will not be unreasonably refused. These changes include by way of example, but not limited to:

1. relocation of or change in disposal or recycle processing facility or fees.
2. disposal or recycle processing facility operational or acceptance changes.
3. Governmental regulations including state or federal taxes.

4. Extra services performed outside the normal working hours of the company due to a natural disaster or force majeure events.
5. Natural Disaster or other acts of nature such as but not limited to flooding or hurricanes that cause an increase in normal volume of solid waste.

8. Representations of CONTRACTOR: CONTRACTOR currently has, and will maintain throughout the term, all permits and licenses required by law for the provision of the Services, and will provide the Services in accordance in all material respects with applicable laws. CONTRACTOR will comply with all Federal and State requirements concerning fair employment and concerning the treatment of all employees without regard or discrimination by reason of race, color, religion, sex, national origin or physical disability.

9. Point of contact: All dealings, contacts, etc. between CONTRACTOR and CUSTOMER shall be directed by CONTRACTOR to the Town Manager or his/her designee. CUSTOMER will direct all interaction related to this Agreement to the General Manager or his/her designee.

10. Local Presence: CONTRACTOR will provide a local and/or toll free telephone number to its office for the use of CUSTOMER to communicate with CONTRACTOR if the need arises during normal business hours of 8:00 a.m. to 5:00 p.m. Service complaints generally on the basis of damaged carts or missed services will be routed directly to CONTRACTOR and CUSTOMER will make known the telephone number associated with such requests. For other requests primarily dealing with account maintenance such as adding or removing carts will be handled by CUSTOMER.

11. Notification of Customers: CONTRACTOR will notify CUSTOMER about service inquiry procedures, regulations and days of collection prior to the date Services begin under this Agreement. It is understood that the CUSTOMER requires Wednesday services along with Saturdays during the designated summer months.

12. Breach; Termination: If either party reasonably concludes that the other is in material breach of this Agreement, such party shall so notify the other party in writing, including a detailed description thereof. The party alleged to be in breach shall be allowed up to thirty (30) days after notice by the other party in which to make necessary adjustments to remedy said deficiencies or to take action to remedy any deficiencies that require longer than thirty (30) days to cure. In the event the breaching party fails to correct (or take action to correct) such deficiencies within thirty (30) days after written notice of the deficiencies or breach, then the other party may terminate this Agreement. Neither party shall be liable to the other for any special, consequential or punitive damages.

13. Indemnification: CONTRACTOR agrees to indemnify and hold CUSTOMER harmless from and against any and all claims, liabilities, demands and causes of action arising out of CONTRACTOR'S negligence in performance of the Services or arising out of CONTRACTOR'S failure to comply with the provisions of this Agreement. Notwithstanding the foregoing, under no circumstances will CONTRACTOR be required to indemnify CUSTOMER with respect to any claims, liabilities, demands or causes of action arising in whole or in part out of the CUSTOMER'S negligence, willful misconduct or failure to comply with the provisions of this Agreement.



14. Force Majeure: CONTRACTOR shall not be liable for failure to perform under this Agreement if that failure arises out of causes beyond control and without the fault or negligence of CONTRACTOR. Such causes may include but not be limited to acts of the government in its sovereign or contracted capacity, fires, floods, strikes, epidemics, quarantine restriction, freight embargoes, and unusually severe weather; but in every case the failure to perform must be beyond the reasonable control and without fault or negligence of CONTRACTOR.

15. Assignment: Neither party may assign this Agreement, or the rights hereunder, without prior written approval of the other, which approval will not be unreasonably withheld.

16. Insurance: CONTRACTOR shall be required to carry general liability insurance, workers compensation insurance and motor vehicle insurance as required by State laws as outlined below:

<u>Coverage</u>	<u>Minimum Limits of Liability</u>
Workers' Compensation	Statutory
Employer Liability	\$1,000,000/\$1,000,000
General Liability	
Bodily Injury	\$1,000,000 each occurrence
Property Damage	\$2,000,000 general aggregate
Automobile Liability	
Bodily Injury	\$1,000,000 each person
	\$1,000,000 each occurrence
Property Damage	\$1,000,000 each occurrence
Excess Umbrella Coverage	\$10,000,000 each occurrence

Certificates of insurance shall be provided to CUSTOMER by CONTRACTOR. Customer shall be listed as additionally insured.

Waste Industries LLC dba GFL Environmental shall furnish a surety bond in a form to be prescribed and approved by the Town Manager, payable to the Town of North Topsail and conditioned upon Waste Industries LLC dba GFL Environmental faithfully performing all of the collection and disposal requirements of this agreement. Waste Industries LLC dba GFL Environmental shall furnish a corporate surety bond(s), as security for the performance of each service contract with the Town of North Topsail Beach. Said bond (s) must be in the amount of 100% of the total contract with the Town of North Topsail and shall be made payable to same. If Waste Industries LLC dba GFL Environmental defaults on this agreement, then the performance bond shall immediately become due and payable.

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Association. The decree or judgment of any award rendered by the arbitrator may be entered in any court having jurisdiction thereof.

18. Notice. All notices and other communications hereunder will be in writing and may be given by personal delivery, nationally recognized express courier, registered or certified mail (return receipt requested), or facsimile (receipt confirmed). Such notice will be deemed effective when received if it is given by personal delivery, nationally recognized express courier, or facsimile, and will be effective three (3) days after mailing by registered or certified mail, so long as it is actually received within five (5) days (and, if not so received within five (5) days, is effective when actually received) by the parties at the following addresses (or at such other address for a party as will be specified by like notice):

If to CONTRACTOR, to:

Waste Industries, LLC dba GFL Environmental  
1000 Social Street  
Raleigh, NC 27609  
Attn: Ted Habets Area Vice President  
Phone: 919-325-3000

If to CUSTOMER, to:

Town of North Topsail Beach  
2008 Loggerhead Court  
North Topsail Beach, NC 28460  
Attn: Alice Derian Town  
Manager

20. Entire Agreement. This Agreement constitutes the entire understanding between the parties, and cancels and supersedes all prior negotiations, understandings, and agreements, oral or written, relating to the provision of the services described herein.

21. Execution in Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

22. E-Verify Certification. As a condition of payment under this Agreement, CONTRACTOR shall comply with the requirements of Article 2 of Chapter 64 of the General Statutes to the extent legally applicable. Further, if CONTRACTOR provides services to CUSTOMER utilizing a subcontractor, CONTRACTOR shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes to the extent legally applicable. CONTRACTOR shall verify, by affidavit, compliance with the terms of this section upon request by CUSTOMER.

23. Iran Divestment. CONTRACTOR certifies that it is not listed on the Final Divestment List created by the State Treasurer pursuant to N.C.G.S. § 147-86.58. Individuals or companies on the Final Divestment List are ineligible to contract or subcontract with Local Government Units. (G.S. § 147-86.60) It is the responsibility of each vendor or contractor to monitor compliance with this restriction.

24. Israel Boycott. CONTRACTOR certifies that it has not been designated by the North Carolina State Treasurer as a company engaged in the boycott of Israel pursuant to N.C.G.S. § 147-86.81. It is the responsibility of CONTRACTOR to monitor compliance with this restriction.

IN WITNESS WHEREOF, the Town of North Topsail Beach and Waste Industries, LLC dba GFL Environmental, have executed this Solid Waste Collection, Transportation and Disposal Agreement as of the date first set forth above.

The Town of North Topsail Beach

Waste Industries, LLC dba GFL  
Environmental

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

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

\_\_\_\_\_  
Town Finance Officer

**Exhibit A**

**Residential Curbside Trash Service**

**Rates provided are monthly**

**\$9.61** each per 96-gallon cart for one time per week collection

**\$9.61** each additional cart

**\$16.12** each cart for 2xweek (seasonal service)

Rates include use of carts, service and current disposal fees effective February 2025

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**Residential Curbside Recycle Collection**

**Rates provided are monthly**

**\$8.24** each per 96-gallon cart for one time per week collection

**\$8.24** each additional cart

Includes use of carts, service and processing.

**Bulk Pick-Up**

**Service 2 times per year -spring and fall**

**Dates to be mutually agreed upon by both parties**

**\$146.25 per truck hour plus actual disposal**

**Bulk item pick-up to include household furniture, cardboard, lawn furniture, toys, mattresses, bedding.**

**Waste Industries LLC dba GFL Environmental shall provide weekly and seasonal twice weekly solid waste collection and disposal service to the Town of North Topsail Beach for the following services at no cost:**

**Carts**

**Town Hall 2008 Loggerhead Ct**

**North End Fire Station 2049 New River Inlet Rd**

**South End Fire Department 3304 Gray Street**

**Town Parks (North Topsail Beach)-**

**Richard Peters Park 465 New River Inlet Rd**

**W. Rodney Knowles Park 3623 Island Dr**

**Beach Accesses (North Topsail Beach) -44 total**

**Beach Access#3 4000 River Rd Extension**

**Beach Access #5-#46**

**(County Beach Accesses #1, #2 and #4 are county accesses and not included)**

**Dumpster**

**Public Works 3315 Gray Street-30 cy on call- 1 haul per month or 12 per year**

Waste Industries LLC dba GFL Environmental, will provide at no charge, cart service for up to ten (10) community Events or Festivals. Each event will be provided up to 40 (forty) 96- gallon carts for trash and up to 20 (twenty) 96 gall carts for recycling.

**Exhibit B**

**Customer Services Damages/Costs**

Quality customer service is of the utmost importance to the Towns. It is the intent of the parties that the contractor shall provide high quality collection services to the Towns. While all but inconsequential failures of a contractor to perform are deemed material breaches, the Towns prefers to address minor breaches with liquidated damages rather than contract termination and general compensable damages. To that end, in the chart below under the heading “Incident” are a listing of material breaches of the Contract that cause damage to the Towns but for which the Towns may choose to assess liquidated damages rather than to terminate the contract and seek general compensable damages. In the chart below under the heading “Cost Schedule” beside each Incident is a monetary sum or range that provides the amount of liquidated damages for each Incident. These amounts are not intended as penalties and are imposed because (1) determining actual damage(s) suffered by the Towns for each Incident is difficult to ascertain, but (2) the amounts stated are reasonable estimates of the damage(s) which would be caused by a stated breach and are reasonably proportionate to the damage(s) actually caused by the breach.

**Liquidated Damages / Cost Schedule**

1	Collection of any material before 7:00 a.m. or after 7:00 p.m. unless approved by the Town Manager	\$100 per first incident; \$200 per incident for every incident thereafter in any 30-calendar-day period.
2	Failure to complete any route on the regular service day, without notification to the Towns authorized representative.	\$500 per route for the 1st incident, \$1,000 per route for each additional incident in any 30-calendar day period. Towns may terminate Contract after the 3rd incident.
3	Failure to properly service rollout or containers: block driveway, street, or sidewalk, leave lid up, or partially emptied, or leave the rollout cart damaged or laying on the ground	\$50 per incident; \$100 per incident for every incident thereafter in any 30-calendar-day period
4	Failure to collect missed customers by 6:00 p.m. the same day when notified prior to 4:00 p.m.	\$50 per incident; \$100 per incident for every incident thereafter in any 30-calendar-day period
4a	Failure to collect missed customers by 9:00 a.m. the following morning when notified prior to 4:00 p.m. the previous day	\$250 per incident; \$1000 per incident for every incident thereafter in any 30-calendar-day period
5	Failure to respond to or resolve complaints by the end of the next business day after Proposer is provided a notice of such complaint; or reporting unresolved complaints as having been resolved.	\$100 per incident; \$200 per incident for every incident thereafter in any 30-calendar-day period

6	Failure to leave non-collection notice for customer explaining why improperly setout material was not collected and retained copy of any such notice indicating that such notice was properly provided to customer shall be adequate proof of such notice.	\$100 per incident; \$200 per incident for every incident thereafter in any 30-calendar-day period
7	Failure to deliver container for new service, or replace lost, stolen, or damaged container within two (2) business days of request (if applicable)	\$100 per incident; \$200 per incident for every incident thereafter in any 30-calendar-day period
8	Failure to treat customers in a courteous and respectful manner.	\$100 per incident; \$200 per incident for every incident thereafter in any 30-calendar-day period
9	Mixing loads of Solid Waste (MSW) and Recyclables.	\$1,000 for the 1st incident; \$2,000 for each sequent incident; Towns may terminate Contract after the 3rd incident
10	Failure to clean spillage (oil, hydraulic fluid, garbage, trash, recyclables, etc.) on the day written notice of such spillage is received.	\$1000 per incident; \$2000 for 2nd incident and \$5000 for 3rd, and each subsequent, incident in any 90-calendar-day period
11	Failure to repair damage to customer property upon written notice from Towns and determination of Proposer's liability.	\$100 per incident; \$200 for 2nd incident and \$500 for 3rd, and each subsequent incident in any 90-calendar-day period Plus-the Cost of the Repair
12	Failure to maintain office hours and supervisory contacts as required.	\$100 per incident; \$200 for 2nd incident and \$500 for 3rd, and each subsequent incident in any 90 calendar-day period
13	Failure to properly cover or secure materials on collection vehicles(s) to prevent leaking, spilling, and blowing.	\$100 per incident; \$200 for 2nd incident and \$500 for 3rd, and each subsequent incident in any 90-calendar-day period

14	Failure to correct deficiencies in cleanliness, safety, or sanitation of equipment within 48 hours of written request.	\$100 per incident; \$200 for 2nd incident and \$500 for 3rd, and each subsequent incident in any 90-calendar-day period
15	Failure to repair equipment that is breaking down, leaking fluids, or discharging debris after receiving notice of the same from the Towns.	\$100 for first incident, \$200 for 2nd incident and \$500 for 3rd and any subsequent incident on the same route during any 90calendar-day period
16	Failure to properly display; Proposer's name and vehicle number on collection vehicles and service vehicles.	\$100 per incident; \$200 for 2nd incident and \$500 for 3rd, and each subsequent incident in any 90-calendar-day period

The Towns will calculate all liquidated damages, if any assessed, each month and will provide notice of such assessment, if any, to the contractor no later than seven (7) business days following the end of each calendar month and will deduct the total amount of such damage(s) against the payment for collection services due to the contractor in the same or a following month. Should the contractor dispute any assessment of liquidated damages by the Towns in accordance with the Contract, the contractor shall deliver written notice of the same, and the basis for disputing that assessment, to the Town Manager where the assessment took place, within five (5) days of receiving notice of that assessment. The Town Manager and the contractor shall meet within five (5) days of the Towns' receipt of such notice and attempt to resolve the dispute. If the dispute is not resolved within seven (7) days following the date such request is received by the Town Manager, the contractor may submit the dispute for non-binding mediation by delivering written notice thereof to the Towns and, within five (5) days following the date of such notice, delivering, to a mutually agreeable mediator and to the Towns, a written summary of the facts at issue, the grounds for the dispute, and a statement of the contractor's position. The Towns, within five (5) days after receiving the written summary from the contractor, shall submit to the mediator a written response to that summary and a statement of its position. Neither the document from the Proposer nor the document from the Towns shall exceed two (2) pages in length. The mediator shall consider those written materials, make such further inquiries from the parties as may be necessary, and shall render a written report no later than thirty (30) days following receipt of the written summary from the contractor. If the parties are not able to resolve the dispute through mediation, then either party, provided it first gives notice to the other party within seven (7) days following its receipt of that report, may take whatever further action(s) may be available at law, in equity, or under the Contract. If a resolution of the dispute includes an adjustment in the amount of liquidated damages previously withheld by the Towns, the contractor will include that adjustment as a separate debit or credit, as appropriate, in its next invoice for collection services. Notwithstanding any other provision of the Contract between the Towns and the contractor to the contrary: a) For contractor's material breach of the contract of such significance that the Town(s) is/are denied the services or quality of services it contracted for, the Town(s) may terminate the Contract and seek its remedies for breach in law

or equity including compensable damages, and b) In the event that the total amount of liquidated damages assessed against the contractor during any 60calendar day period, which may begin on any day within a month, exceeds \$5,000.00, the Town(s), at its discretion and in addition to all other remedies that may be available to it, may terminate the Contract and seek its remedies for breach in law or equity including compensable damages. Any waiver or forbearance by the Town(s) or the contractor of any right under the Contract shall not operate as or be construed to be a waiver of any other rights, regardless of when such event may occur. Failure of the Town(s) or the contractor to insist upon strict adherence to these standards or any requirement of the Contract, on one or more occasions, shall not be considered a waiver, nor shall it deprive that party of the right to thereafter insist upon strict adherence to that or any other standard set forth in the Contract.



**AMENDMENT  
TO  
SUMRELL SUGG, P.A. / TOWN OF NORTH TOPSAIL BEACH  
LEGAL SERVICES AGREEMENT**

This Amendment is made and entered into this the \_\_\_\_ day of \_\_\_\_\_, 2025 by and between **SUMRELL SUGG, P.A.** and the **TOWN OF NORTH TOPSAIL BEACH** (collectively the “Parties”).

**RECITALS**

1. Parties have entered into a Legal Services Agree, (the “Agreement”) dated October 2, 2024, attached hereto as Exhibit 1.
2. The Parties desire to amend the Agreement as set forth herein.

**NOW THEREFORE**, for and in consideration of the matters and things set forth herein, the parties hereto do hereby amend the Agreement as follows:

**SEE ATTACHED EXHIBIT 2 LABELED AS  
“AMENDED EXHIBIT A”**

IN WITNESS WHEREOF, the parties hereto have executed and delivered this Amendment as of the date first set forth above.

\_\_\_\_\_  
James H. Ferguson, III  
Town Attorney  
Sumrell Sugg, P.A.

\_\_\_\_\_  
Alice Derian  
Town Manager  
Town of North Topsail Beach

Date: \_\_\_\_\_

Date: \_\_\_\_\_

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

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Finance Officer

LSS174143

STATE OF NORTH CAROLINA  
ON SLOW COUNTY

**LEGAL SERVICES AGREEMENT**

THIS LEGAL SERVICES AGREEMENT (the "Agreement") is made and entered into effective as of the 2<sup>ND</sup> day of October, 2024 (the "Effective Date"), by and between THE TOWN OF NORTH TOPSAIL BEACH, a body politic and corporate of the State of North Carolina (the "Town") and SUMRELL SUGG, P.A., a North Carolina professional corporation (the "Contractor").

RECITALS

WHEREAS, the Town solicited proposals from various contractors and awarded the contract to Contractor based on Contractor's response to the Town's Request for Proposals.

WHEREAS, the Town desires to engage Contractor to perform certain services, and Contractor desires to perform such services, all on the terms and conditions set forth herein.

AGREEMENT

NOW, THEREFORE, in consideration of the premises, the mutual covenants and agreements contained herein, and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Duties of Contractor. Effective as of the date of this Agreement, Contractor agrees to supply personnel as specifically requested in writing by the Town to perform the services described in Exhibit A attached hereto.

2. Independent Contractor Relationship. Contractor is an independent contractor and is solely responsible for all taxes, withholdings, and other similar statutory obligations in connection with the personnel supplied and services provided by Contractor pursuant to this Agreement, including, but not limited to, workers' compensation insurance and unemployment insurance. Nothing in this Agreement shall be deemed to create an agency, partnership, or joint venture between the parties, nor shall this Agreement be interpreted or construed as creating or establishing the relationship of employer and employee between the Town and Contractor. Neither party hereto has the authority to act on behalf of or to enter into any contract, incur any liability or make any representation on behalf the other party. It is expressly understood that the Contractor is an independent contractor in every respect.

3. No Exclusive Duty. The Contractor shall devote sufficient time, attention, personnel and other resources to perform the services described herein, provided, however, the Contractor shall not be required to perform work exclusively for the Town and Contractor may have other business interests and may engage in other activities in addition to those relating to the Town.

4. Term. The term of this Agreement shall commence on the Effective Date and shall be in full force and effect for one (1) year (the “Initial Term”). Upon expiration of the Initial Term, this Agreement shall be automatically extended for additional one (1) year periods unless terminated by either party pursuant to the terms of this Agreement.

5. Termination. Contractor is providing the services described herein pursuant to N.C. Gen. Stat. § 160-173; therefore this Agreement may be terminated by the Town at any time, with or without cause. Contractor may terminate this Agreement with or without cause and at any time for any reason without any further obligation by providing the Town with thirty (30) days’ written notice. In the event of termination in accordance with this Paragraph, the Town shall pay Contractor for services rendered (as set forth in Paragraph 6 of this Agreement) through the effective termination date and the Town shall be liable for the same until such amounts are fully and finally settled.

6. Compensation. The Town will pay Contractor in accordance with this Agreement and pursuant to the payment schedule contained in Exhibit A.

7. Taxes. Contractor shall be solely responsible for the payment of all taxes and/or assessments imposed on the payments of compensation for the performance of services outlined herein, including, without limitation, any unemployment insurance or tax, self-employment tax, federal, state and foreign income taxes, and any federal social security payment or similar taxes. Notwithstanding, the Town may withhold from any amounts payable under this Agreement such federal, state, local or foreign taxes as shall be required to be withheld pursuant to any applicable law or regulation; provided, however, that the Town shall provide the Contractor with written substantiation of withholding and remittance of such taxes upon Contractor’s request.

8. No Breach. Each party hereby represents and warrants to the other party that: (a) it has all right, power and authority to grant the rights granted herein and to perform all of its obligations hereunder; (b) by entering into this Agreement and performing the obligations herein, it will not breach or violate any agreement, charter, instrument or other document to which it is a party or otherwise bound; and (c) it is currently in compliance and, throughout the term of this Agreement, it shall comply, in all material respects, with all applicable laws, rules and regulations.

9. Insurance. Contractor shall maintain as a condition precedent to this Agreement an approved and satisfactory professional liability insurance policy in the minimum amount of \$2,000,000 per claim and \$2,000,000 aggregate. Contractor shall furnish the Town evidence of such approved and satisfactory insurance upon request by the Town.

10. Assignment. This Agreement shall not be assigned, in whole or in part, by either party without prior written consent of the of the non-assigning party, which shall not be unreasonably withheld.

11. Non-Discrimination. Contractor will not discriminate against any person, employee or applicant for work or employment because of race, color, religion, sex, sexual orientation, national origin or any other class protected by law.

12. Miscellaneous.

(a) This Agreement shall be governed by and construed in accordance with the laws of the State of North Carolina, without reference to principles of conflict of laws. The captions of this Agreement are not part of the provisions hereof and shall have no force or effect. This Agreement may not be amended or modified otherwise than by a written agreement executed by the parties hereto or their respective successors and legal representatives.

(b) All notices and other communications hereunder shall be in writing and shall be given by hand delivery to the other party or by registered or certified mail, return receipt requested, postage prepaid, addressed as follows:

If to Contractor:

Sumrell Sugg, P.A.  
C/o James H. Ferguson, III  
P.O. Drawer 889  
New Bern, NC 28563

If to the Town:

North Topsail Beach  
C/o Alice Derian  
Town Manager  
2008 Loggerhead Ct  
North Topsail Beach, NC 28460

or to such other address as either party shall have furnished to the other in writing in accordance herewith. Notice and communications shall be effective when actually received by the addressee.

(c) The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision of this Agreement.

(d) The parties' respective rights under this Agreement are cumulative and either party's exercise or enforcement of any right or remedy under this Agreement will not preclude such party's exercise or enforcement of any other right or remedy which such party is entitled to enforce at law or in equity.

(e) Contractor's or the Town's failure to insist upon strict compliance with any provision of this Agreement or the failure to assert any right Contractor or the Town may have hereunder shall not be deemed to be a waiver of such provision or right or any other provision or right of this Agreement.

(f) If any provision of this Agreement shall be deemed unlawful, void or unenforceable for any reason, it shall be deemed severable, and in no way shall effect the validity or enforceability of, the remaining provisions of this Agreement.

(g) This Agreement shall not be construed or interpreted in favor of or against Contractor or the Town on the basis of draftsmanship or preparation of the Agreement.

(h) From and after the date this Agreement is signed by both Town and Contractor, this Agreement shall supersede all prior and contemporaneous agreements and understandings between Contractor and the Town, whether written or oral, with respect to the subject matter hereof.

(i) This Agreement can only be amended or modified in a written document signed by both Contractor and the Town.

(j) All rights and obligations of the parties hereto that either expressly, or by their nature, survive the expiration or termination of this Agreement shall survive such expiration or termination.

(k) This Agreement and any amendment, waiver, approval or consent relating hereto may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed an original, but all of which when taken together shall constitute one and the same instrument. The delivery by any party of an executed signature page to this Agreement or any amendment, waiver, approval or consent relating hereto by facsimile transmission or by electronic email in Adobe Corporation's Portable Document Format (or PDF) shall be deemed to be, and shall be enforceable to the same extent as, an original signature page hereto or thereto. Any party who delivers such a signature page agrees to later deliver an original counterpart to any party that requests it.

(l) The following access to records requirements apply to this Agreement but in no way affect communications or documents that would otherwise be privileged or confidential under the laws of the State of North Carolina:

(i) Contractor agrees to provide the Town, the State of North Carolina, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions.

(ii) Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

(m) If at any time grant assistance will be used to fund any portion of the Agreement, Contractor will comply will all applicable federal and state law, regulations, executive orders, policies, procedures, and directives.

(n) As a condition of payment for services rendered under this agreement, Contractor shall comply with the requirements of Article 2 of Chapter 64 of the General Statutes to the extent legally applicable. Further, if Contractor provides the services to the Town utilizing a subcontractor, Contractor shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes to the extent legally applicable. Contractor shall verify, by affidavit, compliance of the terms of this section upon request by the Town.

(o) Contractor certifies that it is not listed on the Final Divestment List created by the State Treasurer pursuant to N.C. Gen. Stat. § 147-86.58. Individuals or companies on the Final Divestment List are ineligible to contract or subcontract with Local Government Units. (N.C. Gen. Stat. § 147-86.60) It is the responsibility Contractor to monitor compliance with this restriction.

(p) The Contractor certifies that it has not been designated by the North Carolina State Treasurer as a company engaged in the boycott of Israel pursuant to N.C.G.S. § 147-86.81. It is the responsibility of Contractor to monitor compliance with this restriction.

IN WITNESS WHEREOF, the parties have executed this Legal Services Agreement as of the date first written above.

-CONTRACTOR-

-TOWN-

SUMRELL SUGG, P.A.

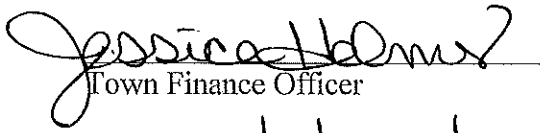
NORTH TOPSAIL BEACH

By: James H. Ferguson, III  
James H. Ferguson, III

By: D. Michael Benson  
D. Michael Benson  
Mayor Pro-Tem

ATTEST:  
Alvin [Signature]  
Town Manager

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

  
Town Finance Officer

Date: 10/2/2024



**EXHIBIT A**  
**DESCRIPTION OF SERVICES AND COMPENSATION**

**Compensation under this Agreement shall be as follows and shall be invoiced to Town on a monthly basis with payment due thirty (30) days from the date such invoice is received by the Town.**

The following services shall be rendered by Contractor to Town, and the fee for such services shall not exceed \$36,000.00 for the first year of this Agreement, billed at \$275.00 per hour, plus costs and expenses:

- Attend Board of Alderman meetings
- Attend Planning Board meetings, as requested (in-person or virtually)
- Attend Board of Adjustment meetings, as requested
- Attend other Town board meetings, as requested
- Provide all general legal services
- Conferences, correspondence and telephone conversations
- Prepare and/or review of contracts, policies, resolutions, ordinances, etc.
- Monitor statutory changes and judicial decisions
- Periodic review and update of ordinances
- Periodic training seminars
- Attend department head and other internal meetings, as requested
- Economic development issues in general

The following services shall be rendered by Contractor to Town on an as-needed basis and are not subject to the “not-to-exceed” amount stated above but are instead billed at \$275.00 per hour, plus cost and expenses, or under Contractor’s customary flat fee, plus costs and expenses, for such service at the time the service is rendered:

- Litigation, appeals, mediation, arbitration and similar alternative dispute resolutions
- Financings
- Construction and improvement projects
- Economic development projects (but not general economic development issues)
- Matters before any non-Town commission, agency, etc.
- Real estate transactions
- Major or complete ordinance or policy restatements
- Matters where legal fees are paid by third-parties or otherwise recoverable
- CDBG, CHAF, HMGP and other community assistance projects (including beach renourishment projects)
- Other matters as may be agreed upon in advance

The Parties agree to review and negotiate this fee structure after the first year of this Agreement.

**AMENDED EXHIBIT A**  
**DESCRIPTION OF SERVICES AND COMPENSATION**

**Compensation under this Agreement shall be as follows and shall be invoiced to Town on a monthly basis with payment due thirty (30) days from the date such invoice is received by the Town.**

The following services shall be rendered by Contractor to Town, and the fee for such services shall not exceed \$84,000.00 per year for every year this Agreement is in effect, billed at \$275.00 per hour, plus costs and expenses:

- Attend Board of Alderman meetings
- Attend Planning Board meetings, as requested (in-person or virtually)
- Attend Board of Adjustment meetings, as requested (in-person or virtually)
- Attend other Town board meetings, as requested (in-person or virtually)
- Provide all routine general legal services
- Conferences, correspondence and telephone conversations
- Prepare and/or review of contracts, policies, resolutions, ordinances, etc.
- Monitor statutory changes and judicial decisions
- Periodic review and update of ordinances, as requested
- Periodic training seminars, as requested
- Attend department head and other internal meetings, as requested
- Economic development issues in general

The following services shall be rendered by Contractor to Town on an as-needed basis and are not subject to the “not-to-exceed” amount stated above but are instead billed at \$275.00 per hour, plus cost and expenses, **or** under Contractor’s customary flat fee, plus costs and expenses, for such service at the time the service is rendered:

- Litigation, appeals, mediation, arbitration and similar alternative dispute resolutions
- Financings
- Construction and improvement projects
- Economic development projects (but not general economic development issues)
- Matters before any non-Town commission, agency, etc.
- Real estate transactions
- Major or complete ordinance or policy restatements
- Matters where legal fees are paid by third-parties or otherwise recoverable
- CDBG, CHAF, HMGP and other community assistance projects (including beach renourishment projects)
- Other matters as may be agreed upon in advance

The Parties agree to review and negotiate this fee structure after the first year of the Contract.