



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

Wednesday, September 03, 2025, at 11:00 AM

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

(910) 328-1349 | 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
Town Clerk – Alexis Stanfield*

- I. CALL TO ORDER (Mayor McDermon)**
- II. INVOCATION (Alderman Grant)**
- III. PLEDGE OF ALLEGIANCE (Alderman Benson)**
- 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**
- VIII. CONSENT AGENDA**

A. Approval of Minutes

August 6, 2025, Board of Aldermen Regular Meeting Minutes

August 15, 2024, Board of Aldermen Special Meeting Minutes

B. Department Head Reports

- 1. Finance Department
- 2. Inspections Department
- 3. Planning Department

C. Committee Reports

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

- D. Budget Amendment 2026-26.13 Fund 50 ECS Southeast CO #2 and 2026-26.14 Fund 12 Transfer to Fund 50 for ECS Southeast CO #2
- E. Ratification of the CM Mitchell Settlement Agreement and Fund 31 BA 2025-26.12
- F. Audit Engagement and Contract Ratification – S. Preston Douglas & Associates, LLP
- G. Budget Amendments 2026-26.15 Fund 50 WB Brawley CO #8 and 2026-26.16 Fund 12 Transfer to Fund 50 for WB Brawley CO #8
- H. June 2025 NCVTS Refunds
- I. Monthly Coastal Engineer Report

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

IX. CONTINUING BUSINESS

- A. Accounting Contract and Services (Alderman Olszewski)
- B. Review of Open Town Positions (Alderman Olszewski)
- C. Review of Roof Replacement and Projects at the Public Works Facility (Alderman Olszewski)
- D. Update on the Fire Station (Alderman Olszewski)
- E. Fire Report (Chief Soward)
- F. Police Report (Chief Younginer)

X. NEW BUSINESS

- A. Debates (Counsel / Alderman Grant)
- B. Amendment to ONWASA'S Articles of Incorporation (Mayor McDermon / Alderman Grant)
- C. Request from Onslow Water and Sewer Authority - Resolution 2025-04 to amend the Bylaws of Onslow Water and Sewer Authority – Mayor McDermon and Royce Bennett from ONWASA

Specific Action Requested: Mayor will request a motion to approve Resolution 2025-04 to amend the Bylaws of Onslow Water and Sewer Authority

- D. ONWASA update on Operations (Alderman Grant)
 - Mr. Franky J. Howard, CEO
- E. Registration and Sponsorship for N.C. Beach, Inlet and Waterway Association (NCBIWA) 2025 fall conference on Thursday, October 30, 2025, and Friday, October 31, 2025, in Wilmington, N.C. at the Aloft Hotel (Manager Derian)

Specific Action Requested: Mayor may request a motion to approve the Silver level sponsorship in the amount of \$1,200, which includes two attendees and attendance at the 2025 NCBIWA fall conference

F. Services of Off-Duty Officers (Manager Derian)

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

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

A. A. N.C.G.S 143-318.11(a) (6) Personnel

XVI. ADJOURNMENT

**Board of Aldermen
August 6, 2025
Draft Minutes**

I. CALL TO ORDER

Mayor McDermon called the meeting to order at 11:06AM.

II. INVOCATION

Mayor Pro Tem Leonard gave the invocation.

III. PLEDGE OF ALLEGIANCE

Alderman Olszewski led the Pledge of Allegiance.

IV. APPROVAL OF AGENDA

Mayor McDermon stated the LGC Contract needed to be added to the consent agenda. Mayor McDermon surveyed the Board's thoughts on keeping the items under section X. New Business since the members did not have an opportunity to review the materials prior to the meeting. The Board decided to keep the items on the agenda.

Alderman Olszewski requested the Police and Fire Reports from the consent agenda be pulled and presented under IX. Continuing Business.

Motion— Alderman Olszewski made a motion to approve the agenda with the removal of the Police Report and Fire Report under item B. Department Head Reports, and the addition of item M. LGC Contract under VIII. Consent Agenda. Alderman Grant seconded the motion. The motion carried unanimously.

V. MANAGER'S REPORT

Manager Derian introduced Alexis Stanfield and Christopher Huckaby, Clerk to the Board and Public Works Superintendent respectively, as the newest employees to join North Topsail Beach. She announced North Topsail Beach Planner I position was advertised and should be filled soon.

Beach Projects and Operations

Potential Tropical Cyclone #8:

Work continues to be on pause for the season effective May 2nd. The project remains at the CRC level with FEMA.

Karen Beasley Sea Turtle Rescue and Rehabilitation Center:

A Sea Turtle Release is scheduled for August 8, 2025, at 10:00AM. The release will be on the beach at Jeffries Parking Lot. Manager Derian urged citizens to carpool to the event.

Topsail Island Vitex Eradication Project :

Manager Derian has been coordinating with the other Towns to kick-off the Topsail Island Vitex Eradication Project. Included on the consent agenda is the authorization of funds for

up to \$285,200, which is the amount included in FY 2026. Per the Interlocal Agreement, the Town of Topsail Beach serves as the fiscal agent for the project. The commitment to completing the project is expected to be 4 years in duration. The Coastal Storm Damage Mitigation grant will help fund the first two years and the Agreement that was approved and does not obligate any town to participate in the project beyond the initial grant. The total grant amount is \$690,060.50, which has a 50% match.

Manager Derian has worked this week with ONWASA to coordinate for water and is coordinating a temporary parking pass they will use while performing treatments. Derian also ordered temporary signs that will be displayed around some treatment areas that have a QR code as well.

North Topsail Beach is looking to have crews on site beginning treatments either August 13th – August 16th or August 18th through the 21st. Crews will be traveling in vehicles clearly marked with Michael Baker International. The properties that will be treated will be properties that have signed and returned the property permission forms. Manager Derian encouraged any property owner that has vitex, to please go to the North Topsail Beach website on the project page and fill out the permission form so the Town has that on file and can proceed accordingly.

Beach Access Matting

Beach Access matting will be installed at the Jeffries beach access location by the end of August.

Beach, Inlet, Sound Advisory Committee

The August 19th meeting for the Beach Inlet Sound Advisory Committee has been cancelled. In the meantime, Chris Gibson, Engineer has reported on permit status. They are currently working through an easement agreement with NC Wildlife Resources Commission. His initial research from Onslow County Register of Deeds indicated that DA143 was owned directly by the State of NC Property Control Section. Typically, the use of state lands within the Corps easement is granted directly through the permit process. After the One-Stop meeting, NC Wildlife Resources Commission is claiming title to the land, so they are working through them to get an easement to use the site before moving ahead with the permit application.

VI. OPEN FORUM

Kip Malcolm, 3102 Green Street: Thanked the Town for its support of the Ocean City Jazz Fest. He urged other citizens to get involved with the town and asked for support in facilitating engagement opportunities for the upcoming election. He also announced his candidacy for Alderman in the upcoming election.

Jeff Meyers, 2224 New River Inlet Rd #138: Spoke about the crossovers in Topsail Reef and asked for clarification on the town's involvement.

Jeff Zehner, 1243 New River Inlet Rd: Introduced himself and announced he would be running for the Board of Aldermen in the upcoming election.

Larry Strother, 308 Lanterna Lane: He announced he would be running for the Board of Aldermen in the upcoming election.

VII. PUBLIC PRESENTATIONS AND HEARINGS

There were no public presentations or hearings.

VIII. CONSENT AGENDA

- A. Approval of Minutes
- B. Department Head Reports
- C. Committee Reports
- D. Interlocal Agreement with Onslow County for Building Inspections
- E. Purchase Authorization PA 2026-26.03 Police Ford F150 to Capital Ford Inc and authorization for Upfit costs after (3) quotes are provided to the Town Manager
- F. Purchase Authorization PA 2026-26.04 JCB Backhoe to Company Wrench, LTD
- G. Budget Amendments 2026-26.05 2026-26.06 Becker Morgan CO1 for Fire Station #2
- H. Budget Amendments 2026-26.07 Fund 50 and 2026-26.08 Fund 12 Fire Station #2 WB Brawley CO7
- I. Budget Amendments 2026-26.09 Fund 50 and 2026-26.10 Fund 12 Fire Station #2 WB Brawley CCD1
- J. NCTVS Tax Refund
- K. Monthly Coastal Engineer Report
- L. Contract Authorization CA 2026-26.11 Interlocal Agreement Eradication of Vitex – Authorizes the Town Manager to Approve Payments
- M. LGC Contract

Motion— Alderman Olszewski made a motion to approve the consent agenda with the removal of the Police Report and Fire Report under item B. Department Head Reports, and the addition of item M. LGC Contract. Alderman Grant seconded the motion. The motion carried unanimously.

IX. CONTINUING BUSINESS

- A. Certificates of Appreciation

Deborah Hill, Planning Director, received Certificates of Appreciation on behalf of the Board of Adjustments members Hannah McCloud and Scott Morse.

- B. Police Report

Chief Younginer reported the summer is the busier time of the year for the Police Department, with breaking and entering rates increasing. He encouraged citizens to reach out to the non-emergency line (910) 455-9119 if they require assistance. The chief reported that calls for assistance have been lower compared to years previous. Chief Younginer answered questions from the Board members regarding false alarm calls and monthly reports.

- C. Fire Report

Chief Soward reported data for offshore calls was not available at the time of the meeting. Thirty-seven percent (37%) of calls to the fire department are for EMS services. The chief reported that grilling on decks for single family homes does not have regulations, but duplexes have a ten-foot (10') regulation. Chief Soward and Manager Derian answered questions from the board regarding drone dropped life preservers, bacteria outbreaks, and rescue statistics.

X. NEW BUSINESS

A. Hosting of Debates

Alderman Grant requested the Town sponsor candidate debates for the upcoming election season. He requested the Board consider the Town hosting a minimum of two debates, one in September and one in October. Alderman Grant asked Attorney Ferguson to weigh in on any regulations regarding the town hosting elections. Alderman Grant suggested citizens could volunteer to assist the debate. Alderman Olszewski stated she would be happy to moderate the debate if allowed. Attorney Ferguson reported the town would be allowed to sponsor the debate but there could be concerns about logistical issues and expending town services. Attorney Ferguson stated he would look more into it and report back to the Board. Mayor Pro Tem Leonard reminded the Board that the Topsail Island Chamber of Commerce typically hosts the debates, and the town only provides a location. Mayor McDermon encouraged current board members and others running to utilize other opportunities to campaign.

B. Approval Levels and Finance Controls

Alderman Grant vocalized that he felt the amount paid to GWI was inconsistent with the contracted services. Alderman Grant pointed out examples where he felt the amounts paid did not align and stated that he felt this was a poor use of town funds. Alderman Benson read aloud the minutes from the July 2, 2025, Board of Alderman meeting and stated the contract was approved as a Board. Alderman Grant referred to his slides and referenced the contract language from April and billings done in March. Alderman Olszewski stated for the record that board members are fiduciaries for the Town, and she voted in opposition of approving the contract. Manager Derian reported that interviews for the finance director position were ongoing. Mayor Pro Tem Leonard reminded the Board that the contract with GWI was to assist the town with finances while the town searched for a finance director. He vocalized concern with the Board members not having prior review of the PowerPoints for items A, B, and C under Continuing Business. Attorney Ferguson clarified that no vote was taken in closed session to approve the contract with GWI. Legal advice was given in closed session, as allowed under NCGS 143-318.11(a)(3), and a vote was taken in open session.

Alderman Grant reported that he felt documentation was lacking based on the audit results. He stated the Town expended more for the American Rescue Plan Fund than there was appropriated in the budget. He reminded the Board that the board discussed the manager's approval levels at the July meeting. Manager Derian stated the ARP funds were set up for a single fiscal year rather than a multi-year like it should have been, which is why this was flagged in the audit. Manager Derian reported there was an improvement to the purchasing policy to rectify any issue. Alderman Olszewski asked for clarification that the previous auditor will not be auditing the Town this year. Manager Derian confirmed this.

C. Goals and Reporting for the Year

Alderman Grant reported that neighboring municipalities have a strategic plan with five-year goals. He vocalized that he felt the Town lacked long-term goals and a strategic plan. Alderman Grant posed the question of how does North Topsail Beach's goals align with Onslow County and what are the benefits? He reviewed perceived needs of the town, and what he feels the strategic plan should include. Alderman Olszewski stated the budget for FY 2025-26 is excellent, but that smart, measurable, strategic goals should be made. Mayor Pro Tem Leonard reminded the Board that there used to be a Board Workshop, where discussions like this should take place. Mayor McDermon stated some of the items mentioned by Alderman Grant are tied to funding but are not planned. Alderman Grant stated the strategic plan would be a living document that supersedes the current board members. He suggested having the County and/or other towns to present their strategic process. Manager Derian reminded the Board that the strategic plan is typically done at the Board retreats without outside municipalities. Mayor McDermon stated that North Topsail Beach does not need outside municipalities plans presented.

XI. OPEN FORUM

Sam Fury, 38 Seagull Lane: He announced he was not running for any elected seat but supported the Town created a strategic plan.

Jeff Meyers, 2224 New River Inlet Rd: He stated that several debates were held in the past for local elections and he encourages the town to hold debates and Meet and Greets.

XII. ATTORNEY'S REPORT

Attorney Ferguson had no report to share.

XIII. MAYOR'S REPORT

Mayor McDermon welcomed the new hires. She encouraged citizens to keep an eye on the weather and to practice caution. She offered prayers for Alderman Pletl.

XIV. ALDERMEN'S REPORT

Alderman Benson offered prayers for Alderman Pletl and her family.

Mayor Pro Tem Leonard welcomed the new hires and thanked the Jazz Fest workers. He provided a CBRA update and urged citizens to write their representatives to move items up in committees.

Alderman Olszewski thanked citizens for attending the meeting. She spoke about Health and Human Services issue, reminded citizens to fill holes in the beach, and urged voters to register.

Alderman Grant thanked the police department for their work. He briefly spoke about employee retention and rezoning concerns for Onslow County. He reported that Onslow County has allocated \$1.5 million to rework the beaches in the County. Alderman Grant reported there was a sewer and leak issue with ONWASA in the past two weeks. He thanked citizens for attending the meeting and vocalized his support for people running for the board.

XV. CLSOED SESSION

Attorney Ferguson stated closed session would include the lawsuits with parties including CM Mitchell Construction Company, Inc., Pacific Southwest Ventures, LLC, Wellman's Construction, Inc., Cangelosi Investments, LLC, Daniel C. Ruperd III, Jacob D. Ruperd, Phyllis J, Umbarger, Christopher Brannen, Hanna Brannen, Michael Landis, Bhikhabhai, Khodabhai Patel, Prajaykumar Patel, Ashishkumar Patel, Thomas Douglas, Loretta Douglas, Elmon Curtis Anders, Topsail Reef Homeowners Association, Inc., and Carrigan Family Foundation, Ltd.

Motion— Alderman Olszewski made a motion to go into closed session for item three (3) attorney client privilege. Alderman Grant seconded the motion. The motion carried unanimously.

The Board returned to open session and reported that no action was taken.

XVI. ADJOURNMENT

Motion— Mayor Pro Tem Leonard made a motion to adjourn the meeting. Alderman Olszewski seconded the motion. The motion carried unanimously. The meeting adjourned at 1:52PM.

Town of North Topsail Beach
Board of Aldermen Special Meeting
August 15, 2025
DRAFT MINUTES

I. CALL TO ORDER

Mayor McDermon called the meeting to order at 2:00PM.

II. APPROVAL OF AGENDA

Motion— Alderman Grant made a motion to approve the agenda. Mayor Pro Tem Leonard seconded the motion. The motion carried unanimously.

III. CLOSED SESSION

Attorney Trey Ferguson requested the Board go into closed session for item three (3) Consultation with the Attorney.

Motion— Alderman Olszewski made a motion to go into closed session for item three. Alderman Grant seconded the motion. The motion carried unanimously. The Board of Aldermen went into closed session at 2:03PM.

Motion— Alderman Olszewski made a motion to resume open session. Mayor Pro Tem Leonard seconded the motion. The motion carried unanimously. Open session resumed at 2:43PM.

IV. NEW BUSINESS

A. Mutual Termination and Release Agreement – AAPG, LLP.

Attorney Trey Ferguson stated for the record that Board entered closed session to discuss the CM Mitchell settlement agreement. He requested the Board make a motion to formally accept the settlement agreement.

Motion— Alderman Benson made a motion approve the settlement agreement as written. Alderman Olszewski seconded the motion. The motion carried unanimously.

Attorney Ferguson reported a budget ordinance amendment is required for payment of the settlement agreement. He requested the Board formally approve the prepared budget ordinance amendment.

Motion— Alderman Olszewski made a motion to approve the budget ordinance amendment. Mayor Pro Tem Leonard seconded the motion. The motion carried unanimously.

Attorney Ferguson stated for the record that AAPG, LLP submitted a recension letter and asked the Board to make a motion to formally accept the recension.

Motion— Alderman Olszewski made a motion to accept the recension letter. Alderman Grant seconded the motion. The motion carried unanimously.

V. ADJOURNMENT

Alderman Grant made a motion to adjourn the meeting. Alderman Olszewski seconded the motion. The motion carried unanimously. The meeting adjourned at 2:45PM.



BOARD OF ALDERMEN MEMORANDUM

TO: MAYOR MCDERMON AND ALDERMEN

FROM: Debra H Mack, Consultant

SUBJECT: Finance Monthly Financial Report

DATE: August 22, 2025

Listed below are key financial highlights for FY 26:

A) Budget vs Actual Report for all Funds.

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

- i. **Ad Valorem Tax Current Year** – the majority of taxes are received between October and January. Currently \$114,168.83 of property taxes have been collected.
- ii. **Interest Earnings** – the majority of interest is earned on deposits held in the NCCMT and posts on the 1st day of the following month; therefore, NCCMT August interest will not be available until September 1st. Interest earned through July of \$87,866.81 is 15% of budget (1 month = 8% of year).
- iii. **Utility Franchise Tax** – the tax is received quarterly in arrears. The first distribution for the Months July – September will be received in December; October – December in March; January – March in June and April – June in September. This tax is susceptible to extreme weather.
- iv. **Sales Tax** – this tax is received in arrears. July Sales are received in October, and the remaining distribution schedule has June 2026 Sales received in September 2026. This tax is susceptible to economic conditions.

2) **Capital Improvement Fund** (Fund 12) Page 10

- i. **Ad Valorem Tax** – the majority of taxes are received between October and January. Currently \$29,882.61 of property taxes have been collected.
- ii. **Onslow County Fire Tax** – this tax payment is typically once per year in September.

3) **Shoreline Protection** (Fund 30) pages 11-12

- i. **Accommodation Tax** – received \$1,027,267.71 through Aug 21st and is line with the revenue received for the same time frame in FY25. This tax is susceptible to economic and weather conditions.

- ii. **Interest Earnings** – – the majority of interest is earned on deposits held in the NCCMT and posts on the 1st day of the following month; therefore, NCCMT August interest will not be available until September 1st. Interest earned through July of \$25,624.07 is 20% of budget (1 month = 8% of year).
 - iii. **Ad Valorem Tax** – – the majority of taxes are received between October and January. Currently \$42,676.35 of property taxes have been collected..
 - iv. **Sales Tax** – – this tax is received in arrears. July Sales are received in October, and the remaining distribution schedule has June 2026 Sales received in September. This tax is susceptible to economic conditions..
 - v. **Paid Parking Revenue** – this revenue is received in arrears. July revenue \$74,392.79 received in August is in line with the revenue received for the same time frame in FY25. This revenue is susceptible to weather conditions.
- 4) **Capital Project Beach Maintenance (Fund 31) pages 13-15**
 - i. NOTE: **Multi-year Fund**. This impacts comparisons of transfers in from annual funds when the multi-year fund has the history of prior years.
 - ii. **FEMA Reimbursement** – due to the delay in FEMA reimbursements compared to the budget shows \$6,171,550 not paid out as of August 22nd.
 - iii. **Investment Income** - \$1,041,088.67 over budget and is related to the interest earned on the \$10.5 million NCDEQ Grant. The final ST Wooten retainage payment was issued on August 1st for Phase 4. If no further expenditures related to Phase 4 occur; then the Phase 4 NCDEQ Project will be underspent by approximately \$2,768,036; consisting of \$1,736,511 of the Grant and \$1,041,088.67 of interest (August interest will post in September and will increase this total).
- 5) **Grant Project FEMA – 4837 PTC8 (Fund 32) page 16-17**
 - i. NOTE: **Multi-year Fund**. Category G: Dune Crossover at Marina Way and Category G: Emergency Berm (Beach Project)
 - ii. This project does not have a funding agreement in place yet. The Town has responded to the 2nd round of RFI (Request for Information) and is currently waiting for FEMA's response. Once all other required levels of review are completed a funding agreement will be finalized.
 - iii. Due to the lack of funding agreement and the need for this work to commence, Fund 30 transferred to Fund 32 the current estimated amount for the project. Moving forward contemplates that this transfer will be repaid to Fund 30 and all federal and state requirements for reimbursement followed.
- 6) **Capital Project Fire Station 2 (Fund 50) page 18**
 - i. NOTE: **Multi-year Fund**.
 - ii. Contingency balance in this project is \$65,516 to cover any unforeseen costs.
 - iii. The WB Brawley contract is currently past the completion date. We have received a change order request from: ECS Southeast Change Order #2 and 2) WB Brawley Change Order #8. Both items are on the September 3rd Agenda for the Board's approval.
- 7) **Grant Project Stormwater NCEM DRMG2304 (Fund 60) page 19**
 - i. NOTE: **Multi-year Fund**.
 - ii. This project is funded by NCEM and has no matching requirements.
 - iii. Reimbursement request has been submitted and waiting for approval.

B) **Payments Processed:** Cash Disbursements (ACH) \$363,849.12 and Accounts Payable Checks \$2,083,225.17 = \$2,447,074.29.

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

- 1) **Fund 31** – NC Capital Management Trust reflects payments that have occurred through August 22nd. The Total \$5,010,696.28 is split \$2,775,484.52 unspent NCDEQ grant and interest; and the balance of \$2,235,211.76 is attributable to the unspent transferred in funds. In addition, the \$169,799.25 balance in Bank 2 also represents unspent transferred in funds as of August 22nd.

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 as of 08/22/25– 19 pages

Check Listing 07/30/25-08/22/25 – 3 pages

Cash Balance All Funds as of 08/22/25 – 2 pages

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:39:39 PM

Period Ending 8/22/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
10-301-00 AD VALOREM TAX - Current Year	4,297,249	0.00	90,961.18	114,168.83	114,168.83	(4,183,080.17)	3%
10-301-01 AD VALOREM TAX - Prior Years	45,000	0.00	12,846.93	24,402.05	24,402.05	(20,597.95)	54%
10-301-02 AD VALOREM TAX - MOTV	80,000	0.00	11,171.94	11,171.94	11,171.94	(68,828.06)	14%
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	87.55	89.76	89.76	(2,910.24)	3%
10-329-00 INTEREST	602,000	0.00	773.67	87,866.81	87,866.81	(514,133.19)	15%
10-335-00 MISCELLANEOUS	2,000	0.00	12.00	37.00	37.00	(1,963.00)	2%
10-336-07 SALE OF TOWN MERCHANDISE	7,000	0.00	(1.02)	922.38	922.38	(6,077.62)	13%
10-337-00 UTILITIES FRANCHISE TAX	530,612	0.00	0.00	0.00	0.00	(530,612.00)	
10-341-00 BEER & WINE TAX	3,400	0.00	0.00	0.00	0.00	(3,400.00)	
10-343-00 POWELL BILL ALLOCATIONS	43,000	0.00	0.00	0.00	0.00	(43,000.00)	
10-345-00 LOCAL OPTION SALES TAX	2,962,767	0.00	0.00	0.00	0.00	(2,962,767.00)	
10-345-01 SALES & USE TAX RETURN	0	0.00	0.84	67.69	67.69	67.69	
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	0.00	0.00	(750.00)	
10-350-00 RECREATION -RENTAL FEES	2,000	0.00	0.00	1,500.00	1,500.00	(500.00)	75%
10-350-01 PAID PARKING REVENUE	112,125	0.00	24,797.30	24,797.30	24,797.30	(87,327.70)	22%
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	4,000	0.00	131.00	218.00	218.00	(3,782.00)	5%
10-352-01 FIRE INSPECTIONS & VIOLATION FEES	500	0.00	0.00	0.00	0.00	(500.00)	
10-352-02 CODE ENFORCEMENT FINES	3,000	0.00	0.00	0.00	0.00	(3,000.00)	
10-355-00 BUILDING PERMITS	65,000	0.00	2,867.75	10,606.50	10,606.50	(54,393.50)	16%
10-355-01 MECHANICAL PERMITS	8,000	0.00	210.00	1,330.00	1,330.00	(6,670.00)	17%
10-355-02 ELECTRICAL PERMITS	12,000	0.00	770.00	2,030.00	2,030.00	(9,970.00)	17%
10-355-03 PLUMBING PERMITS	1,200	0.00	0.00	210.00	210.00	(990.00)	18%
10-355-04 INSULATION PERMITS	500	0.00	0.00	0.00	0.00	(500.00)	
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	20.00	140.00	140.00	(160.00)	47%
10-355-06 TECHNOLOGY FEE	5,000	0.00	212.89	766.29	766.29	(4,233.71)	15%
10-355-07 REINSPECTION FEE/FINES	13,000	0.00	225.00	3,800.00	3,800.00	(9,200.00)	29%

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:39:39 PM

Period Ending 8/22/2025

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-355-09 CCR FEES	2,000	0.00	0.00	50.00	50.00	(1,950.00)	3%	
10-357-08 PLANNING & ZONING FEES	28,000	0.00	350.00	2,650.00	2,650.00	(25,350.00)	9%	
10-359-00 REFUSE COLLECTION FEES	575,418	0.00	46,623.09	92,764.19	92,764.19	(482,653.81)	16%	
10-359-52 ADD'L CART RECYCLING	0	0.00	0.00	240.00	240.00	240.00		
10-368-01 NCDOT GRASS MOWING REIMB	7,776	0.00	0.00	0.00	0.00	(7,776.00)		
10-383-00 SALE OF FIXED ASSETS	10,000	0.00	0.00	0.00	0.00	(10,000.00)		
Revenues Totals:	9,426,597	0.00	192,060.12	379,828.74	379,828.74	(9,046,768.26)	4%	
Expenses								
10-410-01 BOARD STIPEND (WAS 10-410-95)	3,600	0.00	0.00	0.00	0.00	3,600.00		
10-410-02 SALARIES	0	0.00	500.00	500.00	500.00	(500.00)		
10-410-03 PART-TIME SALARIES	36,000	0.00	2,500.00	5,500.00	5,500.00	30,500.00	15%	
10-410-05 FICA (7.65%)	3,030	0.00	229.50	459.00	459.00	2,571.00	15%	
10-410-14 TRAVEL & TRAINING	2,000	0.00	0.00	0.00	0.00	2,000.00		
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	13.75	13.75	1,486.25	1%	
10-410-43 AUDITOR FEES	25,000	0.00	0.00	0.00	0.00	25,000.00		
10-410-45 TAX COLLECTION FEES	76,000	0.00	0.00	0.00	0.00	76,000.00		
10-410-47 PROFESSIONAL SERVICES	244,500	136,545.90	7,454.10	7,454.10	7,454.10	100,500.00	59%	
10-410-50 DONATIONS OTHER AGENCIES	13,500	0.00	1,500.00	1,500.00	1,500.00	12,000.00	11%	
10-410-53 DUES & SUBSCRIPTIONS	2,200	0.00	0.00	0.00	0.00	2,200.00		
10-410-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-410-58 TAX REFUNDS	1,000	0.00	0.00	0.00	0.00	1,000.00		
GOVERNING BODY Totals:	408,830	136,545.90	12,183.60	15,426.85	15,426.85	256,857.25	37%	
10-420-02 SALARIES	548,156	0.00	14,707.72	53,960.83	53,960.83	494,195.17	10%	
10-420-03 PART-TIME SALARIES	31,200	0.00	0.00	0.00	0.00	31,200.00		
10-420-04 OVERTIME	3,000	0.00	0.00	0.00	0.00	3,000.00		
10-420-05 FICA (7.65%)	44,551	0.00	1,123.75	4,122.50	4,122.50	40,428.50	9%	
10-420-06 GROUP INSURANCE	44,295	0.00	1,476.92	3,607.52	3,607.52	40,687.48	8%	
10-420-07 ORBIT RETIREMENT (12.23%)	79,807	0.00	2,129.69	7,717.21	7,717.21	72,089.79	10%	

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:39:39 PM

Period Ending 8/22/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-420-08 401K (3%)	16,537	0.00	441.23	1,520.77	1,520.77	15,016.23	9%
10-420-09 TOWN INSURANCE HRA	0	0.00	2,738.59	10,513.71	10,513.71	(10,513.71)	
10-420-10 EMPLOYEE TRAINING	10,000	0.00	0.00	0.00	0.00	10,000.00	
10-420-11 POSTAGE	2,500	0.00	26.85	26.85	26.85	2,473.15	1%
10-420-12 MANAGER EXPENSE ACCT	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-420-13 TUITION REIMBURSEMENT	5,000	0.00	0.00	0.00	0.00	5,000.00	
10-420-15 BANK CHARGES	2,000	0.00	521.37	521.37	521.37	1,478.63	26%
10-420-17 M & R VEHICLE	2,000	0.00	0.00	0.00	0.00	2,000.00	
10-420-18 CONSUMABLES	5,000	0.00	69.17	69.17	69.17	4,930.83	1%
10-420-26 ADVERTISING	2,500	0.00	0.00	0.00	0.00	2,500.00	
10-420-31 GAS, OIL & TIRES	2,200	0.00	99.90	559.40	559.40	1,640.60	25%
10-420-32 OFFICE SUPPLIES	6,000	0.00	346.84	591.48	591.48	5,408.52	10%
10-420-34 TOWN APPAREL & MERCH EXPENSE	11,000	0.00	89.00	89.00	89.00	10,911.00	1%
10-420-45 CONTRACTED SERVICES	418,800	295,855.09	31,577.20	35,059.91	35,059.91	87,885.00	79%
10-420-53 DUES & SUBSCRIPTIONS	2,440	0.00	0.00	440.00	440.00	2,000.00	18%
10-420-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00	
10-420-58 EMPLOYEE ENGAGEMENT	8,000	0.00	0.00	0.00	0.00	8,000.00	
ADMINISTRATION Totals:	1,246,486	295,855.09	55,348.23	118,799.72	118,799.72	831,831.19	33%
10-430-57 ELECTION EXPENSES	5,000	0.00	0.00	0.00	0.00	5,000.00	
ELECTIONS Totals:	5,000	0.00	0.00	0.00	0.00	5,000.00	
10-480-02 SALARIES	95,170	0.00	3,480.58	13,820.94	13,820.94	81,349.06	15%
10-480-05 FICA (7.65%)	7,281	0.00	265.28	1,053.69	1,053.69	6,227.31	14%
10-480-06 GROUP INSURANCE	8,859	0.00	481.38	1,191.58	1,191.58	7,667.42	13%
10-480-07 ORBIT RETIREMENT (12.96%)	13,780	0.00	503.99	1,975.26	1,975.26	11,804.74	14%
10-480-08 401K (3%)	2,855	0.00	104.42	414.64	414.64	2,440.36	15%
10-480-10 EMPLOYEE TRAINING	1,500	0.00	0.00	0.00	0.00	1,500.00	
10-480-11 PHONES	34,980	0.00	3,595.20	4,667.29	4,667.29	30,312.71	13%
10-480-16 M & R EQUIPMENT	6,000	0.00	77.32	226.32	226.32	5,773.68	4%

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:39:39 PM

Period Ending 8/22/2025

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-480-33 DEPARTMENT SUPPLIES	2,800	0.00	0.00	0.00	0.00	2,800.00		
10-480-46 BUILDING SECURITY	33,500	0.00	0.00	0.00	0.00	33,500.00		
10-480-53 DUES & SUBSCRIPTIONS	104,859	14,938.17	13,587.01	48,873.33	48,873.33	41,047.50	61%	
10-480-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-480-58 WEB EOC SERVICE	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-480-74 CAPITAL OUTLAY	7,500	2,984.23	0.00	0.00	0.00	4,515.77	40%	
10-480-76 EQUIP LEASE PAYMENTS (COMPUTERS COPIERS)	12,000	7,264.29	545.57	545.57	545.57	4,190.14	65%	
IT DEPARTMENT Totals:	333,084	25,186.69	22,640.75	72,768.62	72,768.62	235,128.69	29%	
10-490-02 SALARIES	195,376	0.00	4,022.44	15,972.60	15,972.60	179,403.40	8%	
10-490-05 FICA (7.65%)	14,947	0.00	307.72	1,221.92	1,221.92	13,725.08	8%	
10-490-06 GROUP INSURANCE	17,718	0.00	498.57	1,208.77	1,208.77	16,509.23	7%	
10-490-07 ORBIT RETIREMENT (12.23%)	28,290	0.00	582.45	2,282.76	2,282.76	26,007.24	8%	
10-490-08 401K (3%)	5,862	0.00	120.67	479.17	479.17	5,382.83	8%	
10-490-10 EMPLOYEE TRAINING	8,500	0.00	0.00	0.00	0.00	8,500.00		
10-490-16 M & R EQUIPMENT	500	0.00	0.00	0.00	0.00	500.00		
10-490-17 M & R VEHICLES	1,000	0.00	0.00	0.00	0.00	1,000.00		
10-490-31 GAS, OIL, & TIRES	2,200	0.00	0.00	39.89	39.89	2,160.11	2%	
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	0.00	0.00	1,650.00		
10-490-57 MISCELLANEOUS	250	0.00	0.00	0.00	0.00	250.00		
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	199.00	199.00	199.00	1,201.00	14%	
PLANNING/ZONING/CAMA Totals:	277,693	0.00	5,730.85	21,404.11	21,404.11	256,288.89	8%	
10-491-02 SALARIES	167,258	0.00	2,589.60	10,282.40	10,282.40	156,975.60	6%	
10-491-05 FICA (7.65%)	12,795	0.00	193.58	768.55	768.55	12,026.45	6%	
10-491-06 GROUP INSURANCE	17,718	0.00	467.94	1,178.14	1,178.14	16,539.86	7%	
10-491-07 ORBIT RETIREMENT (12.23%)	24,219	0.00	374.97	1,469.52	1,469.52	22,749.48	6%	
10-491-08 401K (3%)	5,018	0.00	77.69	308.48	308.48	4,709.52	6%	
10-491-10 EMPLOYEE TRAINING	4,500	0.00	0.00	0.00	0.00	4,500.00		
10-491-17 M & R VEHICLES	1,200	0.00	0.00	0.00	0.00	1,200.00		

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:39:39 PM

Period Ending 8/22/2025

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-491-31 GAS, OIL & TIRES	3,300	0.00	0.00	128.84	128.84	3,171.16	4%	
10-491-33 DEPARTMENTAL SUPPLIES	0	0.00	52.98	52.98	52.98	(52.98)		
10-491-45 CONTRACTED SERVICES	33,600	0.00	1,615.00	3,772.00	3,772.00	29,828.00	11%	
10-491-53 DUES & SUBSCRIPTIONS	335	0.00	97.77	187.77	187.77	147.23	56%	
10-491-54 DEMOLITION	30,000	0.00	0.00	0.00	0.00	30,000.00		
10-491-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-491-89 SETTLEMENT AGREEMENT	11,400	0.00	0.00	11,400.00	11,400.00	0.00	100%	
INSPECTIONS Totals:	311,843	0.00	5,469.53	29,548.68	29,548.68	282,294.32	9%	
10-500-13 UTILITIES	55,000	0.00	5,001.10	5,001.10	5,001.10	49,998.90	9%	
10-500-15 M & R BUILDINGS/GROUNDS	162,000	3,830.00	171.10	2,346.80	2,346.80	155,823.20	4%	
10-500-17 LANDSCAPING EXPENSE	38,527	27,065.72	0.00	2,460.52	2,460.52	9,000.76	77%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	258.92	274.88	274.88	6,225.12	4%	
10-500-35 FURNITURE	15,000	0.00	0.00	0.00	0.00	15,000.00		
10-500-43 CLEANING SERVICES	15,000	11,500.00	750.00	2,000.00	2,000.00	1,500.00	90%	
10-500-45 PEST CONTROL	2,566	280.00	80.00	80.00	80.00	2,206.00	14%	
10-500-57 TOWN SIGN M & R	2,500	0.00	0.00	0.00	0.00	2,500.00		
10-500-74 CAPITAL OUTLAY	140,000	0.00	0.00	0.00	0.00	140,000.00		
10-500-76 LEASE PAYMENTS	36,000	0.00	3,000.00	9,000.00	9,000.00	27,000.00	25%	
PUBLIC BLDGS Totals:	473,093	42,675.72	9,261.12	21,163.30	21,163.30	409,253.98	13%	
10-501-09 WORKER'S COMPENSATION	66,702	0.00	39,737.58	39,737.58	39,737.58	26,964.42	60%	
10-501-10 TOWN HRA INSURANCE	58,500	0.00	0.00	279.23	279.23	58,220.77	0%	
10-501-13 PROPERTY LIABILITY & BONDS	156,444	0.00	0.00	61,697.00	61,697.00	94,747.00	39%	
10-501-17 VFIS INSURANCE	26,281	0.00	0.00	21,752.00	21,752.00	4,529.00	83%	
10-501-53 CYBER INSURANCE	17,325	0.00	0.00	10,814.31	10,814.31	6,510.69	62%	
10-501-54 FLOOD INSURANCE	51,975	0.00	0.00	33,533.00	33,533.00	18,442.00	65%	
INSURANCE Totals:	377,227	0.00	39,737.58	167,813.12	167,813.12	209,413.88	44%	
10-509-02 PSA SALARY	16,540	0.00	636.14	2,544.56	2,544.56	13,995.44	15%	
10-509-05 FICA (7.65%)	1,265	0.00	48.66	194.64	194.64	1,070.36	15%	
PSA - RETIRED POLICE Totals:	17,805	0.00	684.80	2,739.20	2,739.20	15,065.80	15%	

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:39:39 PM

Period Ending 8/22/2025

OFFICERS

10-510-02 SALARIES	889,052	0.00	30,228.48	122,112.68	122,112.68	766,939.32	14%
10-510-03 PART-TIME SALARIES	25,695	0.00	207.87	4,124.30	4,124.30	21,570.70	16%
10-510-04 OVERTIME	39,606	0.00	1,112.34	6,584.65	6,584.65	33,021.35	17%
10-510-05 FICA (7.65%)	73,006	0.00	2,554.72	10,444.35	10,444.35	62,561.65	14%
10-510-06 GROUP INSURANCE	124,026	0.00	5,224.82	12,326.82	12,326.82	111,699.18	10%
10-510-07 ORBIT RETIREMENT (13.04%)	148,875	0.00	5,017.27	20,032.22	20,032.22	128,842.78	13%
10-510-08 401K (5%)	45,660	0.00	1,534.29	5,792.65	5,792.65	39,867.35	13%
10-510-09 BEACH PATROL EXPENSE	15,000	0.00	457.50	2,749.00	2,749.00	12,251.00	18%
10-510-10 EMPLOYEE TRAINING	10,100	739.20	3,394.78	3,395.82	3,395.82	5,964.98	41%
10-510-16 M & R EQUIPMENT	3,500	898.00	0.00	0.00	0.00	2,602.00	26%
10-510-17 M & R VEHICLES	10,000	0.00	1,192.97	1,915.38	1,915.38	8,084.62	19%
10-510-31 GAS,OIL & TIRES	64,000	0.00	197.69	8,025.70	8,025.70	55,974.30	13%
10-510-32 OFFICE SUPPLIES	1,000	0.00	104.02	104.02	104.02	895.98	10%
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	712.83	712.83	712.83	4,337.17	14%
10-510-36 UNIFORMS	11,000	0.00	935.84	935.84	935.84	10,064.16	9%
10-510-37 BALLISTIC VEST GRANT EXPENSE	10,400	0.00	0.00	(1,898.38)	(1,898.38)	12,298.38	-18%
10-510-47 PROFESSIONAL SERVICES	4,160	0.00	0.00	0.00	0.00	4,160.00	
10-510-53 DUES & SUBSCRIPTIONS	23,580	0.00	4,408.99	5,272.99	5,272.99	18,307.01	22%
10-510-57 K-9 EXPENSES	3,000	0.00	363.30	363.30	363.30	2,636.70	12%
10-510-60 LESO PROGRAM	7,500	0.00	0.00	0.00	0.00	7,500.00	
10-510-73 NON-CAPITAL OUTLAY	16,720	0.00	0.00	0.00	0.00	16,720.00	
10-510-74 CAPITAL OUTLAY	130,000	47,103.70	0.00	0.00	0.00	82,896.30	36%
10-510-76 TAXES & TITLES	8,700	0.00	15.18	15.18	15.18	8,684.82	0%
POLICE Totals:	1,669,630	48,740.90	57,662.89	203,009.35	203,009.35	1,417,879.75	15%
10-545-02 SALARIES	197,795	0.00	5,827.02	18,029.40	18,029.40	179,765.60	9%
10-545-04 OVERTIME	9,720	0.00	441.44	1,904.11	1,904.11	7,815.89	20%
10-545-05 FICA (7.65%)	15,821	0.00	479.54	1,524.94	1,524.94	14,296.06	10%
10-545-06 GROUP INSURANCE	35,436	0.00	920.42	2,340.82	2,340.82	33,095.18	7%
10-545-07 ORBIT RETIREMENT (12.23%)	29,943	0.00	907.67	2,861.07	2,861.07	27,081.93	10%

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:39:39 PM

Period Ending 8/22/2025

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-545-08 401K (3%)	6,205	0.00	188.05	344.90	344.90	5,860.10	6%	
10-545-14 EMPLOYEE TRAINING	7,500	0.00	0.00	0.00	0.00	7,500.00		
10-545-16 M & R EQUIPMENT	16,000	559.35	241.40	431.40	431.40	15,009.25	6%	
10-545-17 M & R VEHICLES	35,000	0.00	318.66	220.73	220.73	34,779.27	1%	
10-545-31 GAS, OIL & TIRES	22,000	0.00	0.00	1,852.18	1,852.18	20,147.82	8%	
10-545-32 OFFICE SUPPLIES	300	0.00	28.50	28.50	28.50	271.50	10%	
10-545-33 DEPARTMENTAL SUPPLIES & EQUIP	7,000	0.00	431.30	484.70	484.70	6,515.30	7%	
10-545-34 MOSQUITO CONTROL EXPENSE	2,000	0.00	0.00	0.00	0.00	2,000.00		
10-545-36 UNIFORMS	2,500	0.00	100.00	269.75	269.75	2,230.25	11%	
10-545-37 RENTAL EQUIPMENT	6,000	0.00	0.00	0.00	0.00	6,000.00		
10-545-53 DUES & SUBSCRIPTIONS	3,000	0.00	0.00	0.00	0.00	3,000.00		
10-545-74 CAPITAL OUTLAY	155,472	136,533.00	0.00	0.00	0.00	18,939.00	88%	
PUBLIC WORKS Totals:	551,692	137,092.35	9,884.00	30,292.50	30,292.50	384,307.15	30%	
10-560-13 STREET LIGHT EXPENSE	32,000	0.00	2,415.70	2,415.70	2,415.70	29,584.30	8%	
10-560-15 M & R PUBLIC PARKING	25,000	0.00	0.00	0.00	0.00	25,000.00		
10-560-16 M & R EQUIPMENT	6,000	0.00	0.00	0.00	0.00	6,000.00		
10-560-33 DEPARTMENTAL SUPPLIES	5,000	0.00	0.00	0.00	0.00	5,000.00		
10-560-34 STRIPING	288,000	0.00	0.00	0.00	0.00	288,000.00		
10-560-35 SIGNS	5,000	0.00	0.00	0.00	0.00	5,000.00		
10-560-43 TOWN ENTRANCE SIGNS	20,000	0.00	0.00	0.00	0.00	20,000.00		
10-560-45 CONTRACTED SERVICES	2,500	0.00	0.00	1,490.00	1,490.00	1,010.00	60%	
10-560-72 STORMWATER	20,000	0.00	0.00	0.00	0.00	20,000.00		
10-560-73 STREET PAVING & REPAIR	52,000	877.12	0.00	0.00	0.00	51,122.88	2%	
10-560-74 CAPITAL OUTLAY	75,000	0.00	0.00	0.00	0.00	75,000.00		
STREETS Totals:	530,500	877.12	2,415.70	3,905.70	3,905.70	525,717.18	1%	
10-580-45 SANITATION CONTRACTS	551,822	0.00	0.00	0.00	0.00	551,822.00		
10-580-46 TIPPING FEES	10,000	0.00	0.00	0.00	0.00	10,000.00		
SANITATION Totals:	561,822	0.00	0.00	0.00	0.00	561,822.00		

Budget vs Actual

NORTH TOPSAIL BEACH

8/22/2025 12:39:39 PM

Period Ending 8/22/2025

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-620-12 SNOWFLAKES	19,470	1,750.00	0.00	0.00	0.00	17,720.00	9%	
10-620-14 PARK WELL	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-620-15 PARK MAINTENANCE	43,000	0.00	33.21	33.21	33.21	42,966.79	0%	
10-620-17 PARK LANDSCAPING	15,000	0.00	0.00	0.00	0.00	15,000.00		
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-620-19 M & R DOCK/BOARDWALK	200,000	0.00	0.00	0.00	0.00	200,000.00		
10-620-27 SPECIAL EVENTS	6,500	0.00	0.00	0.00	0.00	6,500.00		
10-620-33 PARK SUPPLIES	7,200	0.00	0.00	0.00	0.00	7,200.00		
RECREATION Totals:	294,170	1,750.00	33.21	33.21	33.21	292,386.79	1%	
10-690-02 SALARIES	973,250	0.00	34,766.62	140,217.31	140,217.31	833,032.69	14%	
10-690-03 PART-TIME SALARIES	81,113	0.00	580.00	1,790.00	1,790.00	79,323.00	2%	
10-690-04 OVERTIME	41,199	0.00	1,569.96	5,602.83	5,602.83	35,596.17	14%	
10-690-05 FICA (7.65%)	83,810	0.00	2,721.83	10,916.96	10,916.96	72,893.04	13%	
10-690-06 GROUP INSURANCE	150,603	0.00	7,877.17	19,240.37	19,240.37	131,362.63	13%	
10-690-07 ORBIT RETIREMENT (12.23%)	147,709	0.00	5,261.55	20,859.81	20,859.81	126,849.19	14%	
10-690-08 401K (3%)	30,617	0.00	1,019.60	4,243.86	4,243.86	26,373.14	14%	
10-690-10 EMPLOYEE TRAINING	7,000	0.00	(102.85)	(102.85)	(102.85)	7,102.85	-1%	
10-690-16 M & R EQUIPMENT	35,000	0.00	334.05	1,509.22	1,509.22	33,490.78	4%	
10-690-17 M & R VEHICLES	32,000	0.00	0.00	0.00	0.00	32,000.00		
10-690-31 GAS, OIL & TIRES	38,500	1,010.88	0.00	6,670.89	6,670.89	30,818.23	20%	
10-690-32 OFFICE SUPPLIES	2,500	0.00	0.00	0.00	0.00	2,500.00		
10-690-33 DEPARTMENTAL SUPPLIES	43,000	6,636.35	5,510.56	5,510.56	5,510.56	30,853.09	28%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	0.00	0.00	6,000.00		
10-690-36 UNIFORMS	25,500	1,251.46	0.00	0.00	0.00	24,248.54	5%	
10-690-47 PROFESSIONAL SERVICES	4,000	0.00	0.00	0.00	0.00	4,000.00		
10-690-53 DUES & SUBSCRIPTIONS	19,500	0.00	0.00	0.00	0.00	19,500.00		
10-690-57 MISCELLANEOUS	350	0.00	0.00	0.00	0.00	350.00		
10-690-73 COMUNICATIONS EQUIP	9,200	0.00	0.00	0.00	0.00	9,200.00		
10-690-74 CAPITAL OUTLAY	22,000	0.00	0.00	0.00	0.00	22,000.00		

Budget vs Actual

NORTH TOPSAIL BEACH

8/22/2025 12:39:39 PM

Page 9 Of 12

Period Ending 8/22/2025

FIRE DEPARTMENT Totals:	1,752,851	8,898.69	59,538.49	216,458.96	216,458.96	1,527,493.35	13%
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00	
COMMITTEES Totals:	2,000	0.00	0.00	0.00	0.00	2,000.00	
10-999-01 CONTINGENCY	459,930	0.00	0.00	0.00	0.00	459,930.00	
10-999-02 RESERVED	152,941	0.00	0.00	0.00	0.00	152,941.00	
CONTINGENCY Totals:	612,871	0.00	0.00	0.00	0.00	612,871.00	
Expenses Totals:	9,426,597	697,622.46	280,590.75	903,363.32	903,363.32	7,825,611.22	17%
10 GENERAL FUND Revenues Over/(Under) Expenses:			(88,530.63)	(523,534.58)	(523,534.58)		

Budget vs Actual

Page 10 of 19

NORTH TOPSAIL BEACH

8/22/2025 12:39:39 PM

Page 10 Of 12

Period Ending 8/22/2025

12 CAPITAL IMPROVEMENT FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
12-301-00 AD VALOREM TAX (.07)	1,157,116	0.00	24,488.96	29,882.61	29,882.61	(1,127,233.39)	3%	
12-301-03 ONSLOW COUNTY FIRE TAX	486,026	0.00	0.00	0.00	0.00	(486,026.00)		
Revenues Totals:	1,643,142	0.00	24,488.96	29,882.61	29,882.61	(1,613,259.39)	2%	
Expenses								
12-440-01 FIRE STATION #2 PRINCIPAL (DEBT)	373,334	0.00	0.00	0.00	0.00	373,334.00		
12-440-02 FIRE STATION #2 INTEREST (DEBT)	198,091	0.00	0.00	99,045.34	99,045.34	99,045.66	50%	
12-440-03 JOEMC FIRE TRUCK PRINCIPAL ONLY (DEBT)	17,500	0.00	0.00	0.00	0.00	17,500.00		
12-750-03 BIKE PATH PROJECT	100,000	0.00	0.00	0.00	0.00	100,000.00		
12-750-04 PUBLIC WORKS BUILDING PROJECT	20,000	0.00	0.00	0.00	0.00	20,000.00		
12-750-11 FUTURE CAPITAL IMPROVEMENTS	725,354	0.00	0.00	0.00	0.00	725,354.00		
12-750-45 TAX COLLECTION FEES	17,116	0.00	0.00	0.00	0.00	17,116.00		
12-998-02 T/O TO CAP PROJ FIRE STA 2	191,747	0.00	191,747.00	191,747.00	191,747.00	0.00	100%	
Totals:	1,643,142	0.00	191,747.00	290,792.34	290,792.34	1,352,349.66	18%	
Expenses Totals:	1,643,142	0.00	191,747.00	290,792.34	290,792.34	1,352,349.66	18%	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		(167,258.04)	(260,909.73)	(260,909.73)			

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:39:39 PM

Period Ending 8/22/2025

30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
30-301-00 ACCOMMODATION TAX	2,000,000	0.00	556,576.60	1,027,267.71	1,027,267.71	(972,732.29)	51%
30-301-05 AD VALOREM TAX - Beach	1,653,225	0.00	34,973.50	42,676.35	42,676.35	(1,610,548.65)	3%
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	0.00	0.00	(150,000.00)	
30-329-00 INTEREST INCOME	125,000	0.00	0.00	25,624.07	25,624.07	(99,375.93)	20%
30-345-00 LOCAL OPTION SALES TAX	1,108,888	0.00	0.00	0.00	0.00	(1,108,888.00)	
30-350-01 PAID PARKING REVENUE	336,375	0.00	74,391.89	74,392.79	74,392.79	(261,982.21)	22%
Revenues Totals:	5,373,488	0.00	665,941.99	1,169,960.92	1,169,960.92	(4,203,527.08)	22%
Expenses							
30-710-08 LEASE PAYMENTS	36,900	0.00	0.00	0.00	0.00	36,900.00	
30-710-10 BEACH LOBBYIST CONTRACT	61,300	0.00	3,581.88	6,656.88	6,656.88	54,643.12	11%
30-710-12 BEACH/ACCESS MAINTENANCE	138,100	17,677.00	1,607.00	1,607.00	1,607.00	118,816.00	14%
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	0.00	0.00	20,000.00	
30-710-15 M & R DUNE/CROSSWALK	140,000	0.00	0.00	0.00	0.00	140,000.00	
30-710-45 CONTRACTED SERVICES	24,000	281,070.00	0.00	2,000.00	2,000.00	(259,070.00)	1179%
30-710-59 SEA OATS PROGRAM	37,000	0.00	0.00	0.00	0.00	37,000.00	
SHORELINE PROTECTION Totals:	457,300	298,747.00	5,188.88	10,263.88	10,263.88	148,289.12	68%
30-711-45 TAX COLLECTION FEES	24,454	0.00	0.00	0.00	0.00	24,454.00	
Totals:	24,454	0.00	0.00	0.00	0.00	24,454.00	
30-720-07 NEW RIVER EIS PROJECT	147,500	0.00	0.00	0.00	0.00	147,500.00	
30-720-08 CONTRACTS, PLANS, SPECS	20,000	0.00	0.00	0.00	0.00	20,000.00	
30-720-10 VITEX	285,200	0.00	0.00	151.39	151.39	285,048.61	0%
30-720-50 2022B SOB PAYMENT	1,884,803	0.00	0.00	0.00	0.00	1,884,803.00	
30-720-57 2022C FEMA SOB FEES	1,721,043	0.00	0.00	17,121.03	17,121.03	1,703,921.97	1%
30-720-60 30 YEAR BEACH PLAN	275,000	0.00	0.00	0.00	0.00	275,000.00	
30-720-64 Sandbag Repair Project	200,000	0.00	0.00	0.00	0.00	200,000.00	
BEACH REN. / DUNE STAB. Totals:	4,533,546	0.00	0.00	17,272.42	17,272.42	4,516,273.58	0%

NORTH TOPSAIL BEACH
8/22/2025 12:39:39 PM

Period Ending 8/22/2025

30 SHORELINE PROTECTION								
Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
30-999-01 FUTURE PROJECTS FUND		358,188	0.00	0.00	0.00	0.00	358,188.00	
CONTINGENCY Totals:		358,188	0.00	0.00	0.00	0.00	358,188.00	
Expenses Totals:		5,373,488	298,747.00	5,188.88	27,536.30	27,536.30	5,047,204.70	6%
30 SHORELINE PROTECTION Revenues Over/(Under) Expenses:				660,753.11	1,142,424.62	1,142,424.62		

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:41:31 PM

Period Ending 8/22/2025

31 CAPITAL PRJ BEACH MAINTENANCE								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
31-330-00 LOAN PROCEEDS	10,857,304	0.00	0.00	0.00	10,857,303.66	(0.34)	100%	
31-348-08 FEMA REIMBURSEMENT	17,599,184	0.00	0.00	0.00	11,427,633.45	(6,171,550.55)	65%	
31-368-00 NCDEQ GRANT FUNDS	10,500,000	0.00	0.00	0.00	10,500,000.00	0.00	100%	
31-370-00 INVESTMENT INCOME	272,386	0.00	0.00	9,563.00	1,313,474.67	1,041,088.67	482%	
31-399-01 T/I FROM BEACH FUND	9,858,986	0.00	0.00	0.00	9,858,986.00	0.00	100%	
31-399-10 T/I FROM GENERAL FUND	2,000,000	0.00	0.00	0.00	2,000,000.00	0.00	100%	
Revenues Totals:	51,087,860	0.00	0.00	9,563.00	45,957,397.78	(5,130,462.22)	90%	
Expenses								
31-440-00 2022A DEBT SERVICE	8,765,829	0.00	0.00	0.00	8,765,828.60	0.40	100%	
31-440-01 2022C DEBT SERVICE	1,686,801	0.00	0.00	0.00	0.00	1,686,801.00		
31-450-01 PHASE 1 - ENGINEERING & CONSTRUCTION PHASE SUPPORT	14,881	0.00	0.00	0.00	14,881.00	0.00	100%	
31-450-02 PHASE 5 -TRANCHE 1 CONST MGMT & ADM	398,245	0.00	0.00	0.00	417,728.72	(19,483.72)	105%	
31-450-03 PHASE 1 - LABORATORY ANALYSIS	6,020	0.00	0.00	0.00	6,020.00	0.00	100%	
31-450-04 PHASE 1 - REGULATORY COORDINATION & CLOSEOUT	11,048	0.00	0.00	0.00	11,047.50	0.50	100%	
31-450-05 PHASE 1 - MOBILIZATION & DEMOBILIZATION	180,000	0.00	0.00	0.00	180,000.00	0.00	100%	
31-450-06 PHASE 1 - HAUL & PLACEMENT OF BEACH FILL	9,142,736	0.00	0.00	0.00	9,142,735.55	0.45	100%	
31-450-07 PHASE 1 - PAYMENT & PERFORMANCE BONDS	45,000	0.00	0.00	0.00	45,000.00	0.00	100%	
31-450-08 PHASE 1 - PROFESSIONAL FEES	562,915	0.00	0.00	0.00	562,915.14	(0.14)	100%	
31-450-09 PHASE 5 - TRANCHE 2 CONSTRUCTION	10,105,998	0.00	0.00	0.00	10,105,997.60	0.40	100%	
31-450-10 PHASE 5 - TRANCHE 2	747,722	0.00	1,000.25	1,000.25	776,538.91	(28,816.91)	104%	

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:41:31 PM

Period Ending 8/22/2025

31 CAPITAL PRJ BEACH MAINTENANCE								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
ENGINEERING								
31-450-11 PHASE 5 - TRANCHE 2 CONTINGENCY	1,720,665	0.00	0.00	0.00	595.00	1,720,070.00	0%	
31-450-79 PHASE 5 - TRANCHE 2 CMM SAND SETTLEMENT	1,200,000	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00	100%	
31-450-80 CAT Z - ADMIN FLORENCE DR4393	0	0.00	1,615.00	1,615.00	2,280.00	(2,280.00)		
Totals:	34,587,860	0.00	1,202,615.25	1,202,615.25	31,231,568.02	3,356,291.98	90%	
31-460-00 PHASE 4 - PROJECT TRANCHE 3 NCDEQ FUNDED	0	0.00	0.00	0.00	1,690.00	(1,690.00)		
31-460-01 PHASE 4 - TOWN ADMINISTRATION	50,000	0.00	0.00	0.00	0.00	50,000.00		
31-460-02 PHASE 4 - ATM CONSTRUCTION ADMIN, PERMITTING SUPPO	60,000	0.00	2,115.00	2,115.00	28,837.86	31,162.14	48%	
31-460-04 PHASE 4 - CMM TERMINATION	480,000	0.00	0.00	0.00	480,000.00	0.00	100%	
31-460-05 PHASE 4 - TI COASTAL DESIGN, SURVEY, ENG, TESTING	437,220	128,260.00	0.00	0.00	297,960.00	11,000.00	97%	
31-460-06 PHASE 4 - REACH MOBILIZATION & DEMOBILIZATION (STW	62,000	0.00	0.00	0.00	31,000.00	31,000.00	50%	
31-460-07 PHASE 4 - REACH HAUL & PLACEMNT BEACH FILL (STW)	7,600,000	0.00	0.00	0.00	7,600,000.00	0.00	100%	
31-460-08 PHASE 4 - PAYMENT AND PERFORMANCE BONDS REACH	50,656	0.00	0.00	0.00	50,656.00	0.00	100%	
31-460-09 PHASE 4 - FALL 2025 MOBILIZATION (STW)	65,000	0.00	0.00	0.00	0.00	65,000.00		
31-460-10 PHASE 4 - FALL 2025 NOURISHMENT (STW)	760,000	0.00	0.00	0.00	757,150.00	2,850.00	100%	
31-460-11 PHASE 4 - FALL 2025 ENF AND SURVEYING PERMITTING	150,000	0.00	0.00	0.00	0.00	150,000.00		
31-460-12 PHASE 4 - CONTINGENCY	6,785,124	0.00	0.00	0.00	0.00	6,785,124.00		
PHASE 4 NCDEQ GRANT Totals:	16,500,000	128,260.00	2,115.00	2,115.00	9,247,293.86	7,124,446.14	57%	

NORTH TOPSAIL BEACH
8/22/2025 12:41:31 PM

Period Ending 8/22/2025									
Expenses	Totals:	51,087,860	128,260.00	1,204,730.25	1,204,730.25	40,478,861.88	10,480,738.12	79%	
31 CAPITAL PRJ BEACH MAINTENANCE	Revenues Over/(Under) Expenses:			(1,204,730.25)	(1,195,167.25)	5,478,535.90			

Budget vs Actual

Page 16 of 19

NORTH TOPSAIL BEACH
8/22/2025 12:40:39 PM

Page 1 Of 2

Period Ending 8/22/2025

32 GRANT PRJ FEMA-4837 PTC8								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
32-348-24 FEMA-4837-NC PTC 8	2,231,206	0.00	0.00	0.00	0.00	(2,231,206.00)		
32-350-00 STATE MATCH	743,736	0.00	0.00	0.00	0.00	(743,736.00)		
32-399-01 T/I FUND 30 SHORELINE PROTECTION	2,974,942	0.00	0.00	0.00	2,974,942.00	0.00	100%	
Revenues Totals:	5,949,884	0.00	0.00	0.00	2,974,942.00	(2,974,942.00)	50%	
Expenses								
32-470-02 PUBLIC CROSSOVER DAMAGE	24,701	1,615.92	0.00	0.00	23,084.58	0.50	100%	
32-470-30 LOSS DETERMIN & COST ANALYSIS RPT	59,810	0.00	0.00	0.00	45,176.75	14,633.25	76%	
32-470-31 UPLAND BORROW SITE INVEST & ANALYSIS	3,000	0.00	0.00	0.00	0.00	3,000.00		
32-470-32 PRE-CONSTRUCTION MEETING/COORD	4,800	0.00	0.00	0.00	184.03	4,615.97	4%	
32-470-33 PROJECT PERMITTING	12,500	0.00	0.00	0.00	19,217.00	(6,717.00)	154%	
32-470-34 FINAL PROJECT DESIGN	15,000	0.00	0.00	0.00	0.00	15,000.00		
32-470-35 PROJECT PLANS & SPEC, BIDDING	15,900	0.00	0.00	0.00	167.90	15,732.10	1%	
32-470-36 PE-CONSTRUCTION MONITORING	24,500	0.00	0.00	0.00	0.00	24,500.00		
32-470-37 EQUIP MOBILIZATION/DEMobilIZATION	50,000	26,250.00	0.00	0.00	23,750.00	0.00	100%	
32-470-38 BEACH FILL PLACEMENT	2,867,000	2,525,516.80	0.00	0.00	341,483.20	0.00	100%	
32-470-39 PERFORMANCE & PAYMENT BONDS	20,000	1,000.00	0.00	0.00	19,000.00	0.00	100%	
32-470-40 CONSTRUCTION ADMINISTRATION	123,500	0.00	0.00	0.00	27,413.00	96,087.00	22%	
32-470-41 POST CONST MONITORING	19,500	0.00	0.00	0.00	0.00	19,500.00		
32-470-42 STATE & FEDERAL REG COORD & CLOSEOUT	7,500	0.00	5,788.75	5,788.75	19,790.75	(12,290.75)	264%	

NORTH TOPSAIL BEACH
8/22/2025 12:40:39 PM

Period Ending 8/22/2025

32 GRANT PRJ FEMA-4837 PTC8								
Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
32-470-99 CONTINGENCY		2,702,173	0.00	0.00	0.00	0.00	2,702,173.00	
FEMA-4837 PTC8 Totals:		5,949,884	2,554,382.72	5,788.75	5,788.75	519,267.21	2,876,234.07	52%
Expenses Totals:		5,949,884	2,554,382.72	5,788.75	5,788.75	519,267.21	2,876,234.07	52%
32 GRANT PRJ FEMA-4837 PTC8 Revenues Over/(Under) Expenses:				(5,788.75)	(5,788.75)	2,455,674.79		

Budget vs Actual

Page 18 of 19

NORTH TOPSAIL BEACH
8/22/2025 12:41:04 PM

Page 1 Of 1

Period Ending 8/22/2025

50 CAPITAL PRJ FIRE STATION 2								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
50-330-00 LOAN PROCEEDS	5,600,000	0.00	0.00	0.00	5,600,000.00	0.00	100%	
50-339-01 T/I FROM CIF	1,191,757	0.00	191,747.00	191,747.00	1,191,747.71	(9.29)	100%	
50-399-02 T/I FROM GF	232,000	0.00	0.00	0.00	232,000.00	0.00	100%	
Revenues Totals:	7,023,757	0.00	191,747.00	191,747.00	7,023,747.71	(9.29)	100%	
Expenses								
50-450-02 CONSTRUCTION COSTS	6,243,905	0.00	65,633.79	65,633.79	2,611,286.17	3,632,618.83	42%	
50-450-05 ENVIRONMENTAL TESTING (ECS)	59,823	0.00	123.00	123.00	57,396.01	2,426.99	96%	
50-450-07 CONSTRUCTION ADMINISTRATION (BM)	420,463	0.00	3,999.99	3,999.99	336,244.85	84,218.15	80%	
50-450-11 CONTINGENCY	65,516	0.00	0.00	0.00	0.00	65,516.00		
50-450-13 UTILITIES	2,050	0.00	0.00	0.00	2,049.26	0.74	100%	
50-450-74 CAPITAL OUTLAY	232,000	0.00	0.00	0.00	0.00	232,000.00		
Totals:	7,023,757	0.00	69,756.78	69,756.78	3,006,976.29	4,016,780.71	43%	
Expenses Totals:	7,023,757	0.00	69,756.78	69,756.78	3,006,976.29	4,016,780.71	43%	
50 CAPITAL PRJ FIRE STATION 2	Revenues Over/(Under) Expenses:		121,990.22	121,990.22	4,016,771.42			

Budget vs Actual

NORTH TOPSAIL BEACH
8/22/2025 12:40:14 PM

Period Ending 8/22/2025

60 GRANT PRJ STORMWATER NCEM DRMG2304									
Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues									
60-368-01 NCEM DRMG2304 GRANT		1,261,607	0.00	0.00	0.00	85,691.97	(1,175,915.03)	7%	
Revenues Totals:		1,261,607	0.00	0.00	0.00	85,691.97	(1,175,915.03)	7%	
Expenses									
60-610-01 ISLAND DR (HW 210) AT SOUTH FIRE STATION		704,211	0.00	0.00	0.00	0.00	704,211.00		
60-610-02 NEW RIVER INLET RD (SR 1568) RPTP		354,396	0.00	0.00	0.00	0.00	354,396.00		
60-610-03 PROJECT MANAGEMENT		13,565	6,782.50	0.00	0.00	6,782.50	0.00	100%	
60-610-04 FIELD SURVEY		26,490	1,540.00	0.00	0.00	24,950.00	0.00	100%	
60-610-05 CONSTRUCTION PLANS		89,650	44,664.00	0.00	0.00	44,986.00	0.00	100%	
60-610-06 PERMITS		45,600	29,200.00	0.00	0.00	16,400.00	0.00	100%	
60-610-07 PROJECT MEETINGS		11,265	11,265.00	0.00	0.00	0.00	0.00	100%	
60-610-08 BID PHASE SERVICES		14,850	14,850.00	0.00	0.00	0.00	0.00	100%	
60-610-09 REIMBURSABLES		1,580	446.53	0.00	0.00	1,133.47	0.00	100%	
STORMWATER PRJ NCEM DRMG2304 Totals:		1,261,607	108,748.03	0.00	0.00	94,251.97	1,058,607.00	16%	
Expenses Totals:		1,261,607	108,748.03	0.00	0.00	94,251.97	1,058,607.00	16%	
60 GRANT PRJ STORMWATER NCEM DRMG2304		Revenues Over/(Under) Expenses:		0.00	0.00	(8,560.00)			

Check Listing

Date From: 7/30/2025 Date To: 8/22/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
08/22/2025 12:45 PM

Page: 1 of 3

Check Number	Bank	Vendor	Date	Amount
48728	2	BLACKS TIRE SERVICE INC	07/31/2025	<u>\$2,896.79</u>
48729	2	CW IT SUPPORT, INC	07/31/2025	<u>\$292.02</u>
48730	2	DEBBIE J OWENS	07/31/2025	<u>\$777.92</u>
48731	2	FINNERTY ENTERPRISES INC	07/31/2025	<u>\$44.93</u>
48732	2	HAROLD W WELLS & SON, INC	07/31/2025	<u>\$72,511.31</u>
48733	2	JAMES HUNTER	07/31/2025	<u>\$101.85</u>
48734	2	JILL YOW	07/31/2025	<u>\$14.68</u>
48735	2	NC QUICK PASS PROCESSING CENTER	07/31/2025	<u>\$1.04</u>
48736	2	NOOKS & CRANNIES CLEANING, LLC	07/31/2025	<u>\$500.00</u>
48737	2	PETROLEUM MARKETING GROUP, INC	07/31/2025	<u>\$987.93</u>
48738	2	S.T. WOOTEN CORPORATION	07/31/2025	<u>\$421,940.30</u>
48739	2	SHEPARDS WRECKER & GARAGE, INC	07/31/2025	<u>\$13.60</u>
48740	2	SHERRILL A STRICKLAND JR.	07/31/2025	<u>\$760.00</u>
48741	2	SYNCHRONY BANK	07/31/2025	<u>\$16.76</u>
48742	2	THREAD FX OF MTOPSAIL ISLAND LLC	07/31/2025	<u>\$181.21</u>
48743	2	TI COASTAL SERVICES, INC.	07/31/2025	<u>\$4,000.00</u>
48744	2	TOWN OF SURF CITY	07/31/2025	<u>\$151.39</u>
48745	2	VERIZON COMMUNICATIONS INC	07/31/2025	<u>\$114.03</u>
48746	2	WB BRAWLEY COMPANY	07/31/2025	<u>\$130,638.08</u>
48747	2	BLOSSMAN GAS OF NORTH CAROLINA, INC	08/06/2025	<u>\$124.69</u>
48748	2	DEBBIE J OWENS	08/06/2025	<u>\$977.40</u>
48749	2	DEERE & COMPANY	08/06/2025	<u>\$12,971.36</u>
48750	2	DODSON BROTHERS EXTERMINATING CO INC	08/06/2025	<u>\$80.00</u>
48751	2	GEOSYNTEC CONSULTANS, INC.	08/06/2025	<u>\$10,519.00</u>
48752	2	JODY L THOMPSON	08/06/2025	<u>\$1,623.80</u>
48753	2	KELLY OFFICE MACHINES, INC	08/06/2025	<u>\$583.75</u>
48754	2	NOOKS & CRANNIES CLEANING, LLC	08/06/2025	<u>\$250.00</u>
48755	2	O'REILLY AUTOMOTIVE STORES, INC	08/06/2025	<u>\$682.18</u>
48756	2	ONSLOW WATER & SEWER AUTHORITY	08/06/2025	<u>\$19.78</u>

Check Listing

Date From: 7/30/2025 Date To: 8/22/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
08/22/2025 12:45 PM

Page: 2 of 3

Check Number	Bank	Vendor	Date	Amount
48757	2	SHERRILL A STRICKLAND JR.	08/06/2025	<u>\$494.00</u>
48758	2	SUMRELL SUGG, P.A.	08/06/2025	<u>\$10,171.60</u>
48759	2	ARETE ADVISORS LLC	08/14/2025	<u>\$3,264.00</u>
48760	2	BECKER MORGAN GROUP INC	08/14/2025	<u>\$24,306.46</u>
48761	2	CARDIAC LIFE PRODUCTS, INC	08/14/2025	<u>\$2,002.63</u>
48762	2	CHRISTOHER HUCKABY	08/14/2025	<u>\$101.85</u>
48763	2	CW IT SUPPORT, INC	08/14/2025	<u>\$309.13</u>
48764	2	DEBBIE J OWENS	08/14/2025	<u>\$972.40</u>
48765	2	NOOKS & CRANNIES CLEANING, LLC	08/14/2025	<u>\$250.00</u>
48766	2	SANDERSON LAWN MANAGEMENT LLC	08/14/2025	<u>\$171.10</u>
48767	2	SHEPARDS WRECKER & GARAGE, INC	08/14/2025	<u>\$1,026.24</u>
48768	2	SHERRILL A STRICKLAND JR.	08/14/2025	<u>\$608.00</u>
48769	2	SIMPLE COMMUNICATION	08/14/2025	<u>\$480.58</u>
48770	2	SOUTHERN SOFTWARE INC.	08/14/2025	<u>\$4,334.00</u>
48771	2	TOWN OF SURF CITY	08/14/2025	<u>\$3,581.88</u>
48772	2	TRUIST BANK	08/14/2025	<u>\$6,496.50</u>
48773	2	ALINE ACCOUNTING PARTNERS	08/21/2025	<u>\$28,595.00</u>
48774	2	CHUCK PARRISH	08/21/2025	<u>\$100.00</u>
48775	2	CIVICPLUS LLC	08/21/2025	<u>\$4,617.27</u>
48776	2	CM MITCHELL CONSTRUCTION CO INC	08/21/2025	<u>\$1,200,000.00</u>
48777	2	DARLA CAROL FLICKINGER	08/21/2025	<u>\$24.56</u>
48778	2	DEBBIE J OWENS	08/21/2025	<u>\$972.40</u>
48779	2	ENGINEERING CONSULTING SERVICES, LTD	08/21/2025	<u>\$123.00</u>
48780	2	FIRE CONNECTIONS INC	08/21/2025	<u>\$3,851.50</u>
48781	2	FIRST-CITIZENS BANK & TRUST COMPANY	08/21/2025	<u>\$255.69</u>
48782	2	GREATER TOPSAIL AREA CHAMBER OF COMMERCE & TOURISM	08/21/2025	<u>\$1,500.00</u>
48783	2	JANET STEWART GARNER	08/21/2025	<u>\$9.24</u>
48784	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	08/21/2025	<u>\$4,241.83</u>
48785	2	KELLY OFFICE MACHINES, INC	08/21/2025	<u>\$525.25</u>

Check Listing

Date From: 7/30/2025 Date To: 8/22/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
08/22/2025 12:45 PM

Page: 3 of 3

Check Number	Bank	Vendor	Date	Amount
48786	2	NC INTERLOCAL RISK MGMT AGENCY	08/21/2025	<u>\$39,737.58</u>
48787	2	NOOKS & CRANNIES CLEANING, LLC	08/21/2025	<u>\$250.00</u>
48788	2	ONSLOW COUNTY FINANCE OFFICE	08/21/2025	<u>\$4,365.38</u>
48789	2	ONSLOW WATER & SEWER AUTHORITY	08/21/2025	<u>\$1,023.90</u>
48790	2	SHERRILL A STRICKLAND JR.	08/21/2025	<u>\$513.00</u>
48791	2	SYNCHRONY BANK	08/21/2025	<u>\$206.28</u>
48792	2	TOWN OF SURF CITY	08/21/2025	<u>\$1,333.33</u>
48793	2	VALERIA W EDWARDS	08/21/2025	<u>\$3,000.00</u>
48794	2	WB BRAWLEY COMPANY	08/21/2025	<u>\$65,633.79</u>
67	Checks Totaling -			\$2,083,225.17

Totals By Fund

	Checks	Voids	Total
10	\$218,831.85		\$218,831.85
12	\$742.10		\$742.10
30	\$11,677.64		\$11,677.64
31	\$1,626,670.55		\$1,626,670.55
32	\$5,788.75		\$5,788.75
50	\$219,514.28		\$219,514.28
Totals:	\$2,083,225.17		\$2,083,225.17

Cash Balance Report

Period Ending 8/22/2025

NORTH TOPSAIL BEACH

8/22/2025 2:41 PM

Page 1/2

Bank 1	CHECKING FCB Acct#- 0852	
	Account	Balance
	10-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	12-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	15-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	30-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	31-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	50-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	Bank 1	Total: \$0.00
Bank 2	MONEY MARKET FCB Acct#- 0860	
	Account	Balance
	10-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$475,962.32
	12-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$69,833.41
	15-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00
	30-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$789,315.23
	31-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$169,799.25
	32-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$1,732.79
	50-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$101,698.55
	60-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$8,560.00
	Bank 2	Total: \$1,599,781.55
Bank 3	NC CAPITAL MANAGEMENT TRUST Acct#-	
	Account	Balance
	10-101-04 NC CASH MGMT TRUST	\$12,524,159.17
	12-101-04 NC CASH MGMT TRUST	\$3,067,485.70
	15-101-04 NC CASH MGMT TRUST	\$0.00
	30-101-04 NC CASH MGMT TRUST	\$5,085,847.34
	31-101-04 NC CASH MGMT TRUST	\$5,010,696.28
	32-101-04 NC CASH MGMT TRUST	\$2,453,942.00
	50-101-04 NC CASH MGMT TRUST	\$3,915,072.87
	Bank 3	Total: \$32,057,203.36
Bank 4	BB&T SAVINGS ACCOUNT Acct#-	
	Account	Balance
	10-101-06 BB & T SAVINGS ACCT	\$0.00

Cash Balance Report

Period Ending 8/22/2025

NORTH TOPSAIL BEACH

8/22/2025 2:41 PM

Page 2/2

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

Total Cash Balance:	\$33,658,579.66
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Permits Issued List

From Date: 07/25/2025

To Date: 08/21/2025

Permit Type	Sub Type	Permit#	Address	Issue Date	Permit Fee
Driveway Permit	Driveway Permit	DVW24-000004	1519 NEW RIVER INLET RD	07/31/2025	0.00
Driveway Permit Total	Driveway Permit Total			1	0.00
Driveway Permit Total				1	0.00
Electrical Permit	Commercial	E25-000125	117 CALINDA CAY CT OA Swimming Pool	08/04/2025	75.00
Electrical Permit	Commercial	E25-000140	1779 NEW RIVER INLET RD	08/20/2025	75.00
Electrical Permit Total	Commercial Total			2	150.00
Electrical Permit	Residential	E25-000139	3721 ISLAND DR	08/21/2025	75.00
Electrical Permit	Residential	E25-000138	105 VOLUSIA DR	08/21/2025	75.00
Electrical Permit	Residential	E25-000133	4023 ISLAND DR Lot 189-O Gull	08/18/2025	75.00
Electrical Permit	Residential	E25-000136	1695 NEW RIVER INLET RD	08/20/2025	75.00
Electrical Permit	Residential	E24-000014	1519 NEW RIVER INLET RD	07/31/2025	0.00
Electrical Permit	Residential	E25-000122	2238 ISLAND DR	07/31/2025	150.00
Electrical Permit	Residential	E24-000152	3 SAILVIEW DR	07/28/2025	0.00
Electrical Permit	Residential	E25-000121	607 OCEAN DR	07/29/2025	75.00
Electrical Permit	Residential	E25-000123	231 SANDPIPER DR	07/30/2025	75.00
Electrical Permit	Residential	E25-000130	118 SEASIDE LN	08/08/2025	75.00
Electrical Permit	Residential	E25-000128	1605 NEW RIVER INLET RD	08/08/2025	75.00
Electrical Permit	Residential	E25-000132	619 OCEAN DR	08/11/2025	75.00
Electrical Permit	Residential	E25-000124	2780 ISLAND DR	08/12/2025	75.00
Electrical Permit	Residential	E25-000003	748 NEW RIVER INLET RD	08/15/2025	0.00
Electrical Permit Total	Residential Total			14	900.00
Electrical Permit Total				16	1,050.00
Fence Permit	Residential	FNC25-000010	3699 ISLAND DR	08/13/2025	50.00
Fence Permit Total	Residential Total			1	50.00
Fence Permit Total				1	50.00
Insulation Permit	Residential	I24-000007	1519 NEW RIVER INLET RD	07/31/2025	0.00

Insulation Permit Total	Residential Total			1	0.00
Insulation Permit Total				1	0.00
Mechanical Permit	Residential	M25-000113	207 COASTAL DR	08/11/2025	0.00
Mechanical Permit	Residential	M24-000010	1519 NEW RIVER INLET RD	07/31/2025	0.00
Mechanical Permit	Residential	M25-000119	4004 ISLAND DR	08/05/2025	75.00
Mechanical Permit	Residential	M25-000118	392 NEW RIVER INLET RD	08/01/2025	75.00
Mechanical Permit	Residential	M25-000117	4258 ISLAND DR	07/30/2025	75.00
Mechanical Permit	Residential	M25-000114	207 SEA SHORE DR Unit B	07/28/2025	75.00
Mechanical Permit Total	Residential Total			6	300.00
Mechanical Permit Total				6	300.00
Mobile Food Truck/Pushcart	Push Cart	MFV25-000012	BEACH STRAND	08/12/2025	75.00
Mobile Food Truck/Pushcart Total	Push Cart Total			1	75.00
Mobile Food Truck/Pushcart Total				1	75.00
New Construction Permit	Single Family	C24-000006	1519 NEW RIVER INLET RD	07/31/2025	2,995.64
New Construction Permit Total	Single Family Total			1	2,995.64
New Construction Permit Total				1	2,995.64
Plumbing Permit	Residential	P24-000007	1519 NEW RIVER INLET RD	07/31/2025	0.00
Plumbing Permit Total	Residential Total			1	0.00
Plumbing Permit Total				1	0.00
Renovation Permit	Commercial	B25-000012	2181 NEW RIVER INLET RD	08/04/2025	200.00
Renovation Permit Total	Commercial Total			1	200.00
Renovation Permit Total				1	200.00
Request for Elevation Certificate	Request for Elevation Certificate	REC25-000010	2084 NEW RIVER INLET RD	08/19/2025	0.00
Request for Elevation Certificate Total	Request for Elevation Certificate Total			1	0.00
Request for Elevation Certificate Total				1	0.00
Simple Build Permit	Single Family	SB25-000056	220 OCEANO VISTA DR	08/15/2025	85.00
Simple Build Permit	Single Family	SB25-000053	221 PORT DR	08/08/2025	75.00
Simple Build Permit Total	Single Family Total			2	160.00
Simple Build Permit Total				2	160.00

Swimming Pool Permit	Residential	SP25-000008	748 NEW RIVER INLET RD	08/15/2025	305.00
Swimming Pool Permit Total	Residential Total			1	305.00
Swimming Pool Permit Total				1	305.00
Zoning and Floodplain Development Permit	Commercial	ZFP25-000084	2181 NEW RIVER INLET RD	08/04/2025	0.00
Zoning and Floodplain Development Permit Total	Commercial Total			1	0.00
Zoning and Floodplain Development Permit	Residential	ZFP24-000010	1519 NEW RIVER INLET RD	07/31/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000009	748 NEW RIVER INLET RD	08/15/2025	0.00
Zoning and Floodplain Development Permit	Residential	ZFP25-000100	3072 ISLAND DR	08/15/2025	50.00
Zoning and Floodplain Development Permit Total	Residential Total			3	50.00
Zoning and Floodplain Development Permit Total				4	50.00
All Permits Total				37	5,185.64

P+Z Permits Issued List

From: 07/05/2025
To: 08/22/2025



BOARD OF ALDERMEN MEETING
SEPTEMBER 3, 2025

Permit#	Issue Date	Address	Property#	Legal Description	Property Owner	Contractor	Building Final	CO Issued	Cost	Receipt#	Estimated Value	Recovery Fund	Technology Fee
MFV25-000006	07/07/2025	BEACH STRAND			Tomas Edward				75.00	134	0.00	0.00	0.00
MFV25-000012	08/12/2025	BEACH STRAND			WHITNEY LEE AUTRY & KATIE LEE BROOKS				75.00	240	0.00	0.00	0.00
ZFP25-000082	07/07/2025	12 BERMUDA LANDING PL	812-216	L10 12 BERMUDA LANDING	AMBATI VENKATA R & MEHAR SRIVANI REDDY	Deck and Patio Tune Up, Inc. - Mark A. Pacheco			125.00		22000.00	0.00	0.00
ZFP25-000072	07/07/2025	2052 NEW RIVER INLET RD	778D-85	L17 DOLPHIN SHORES	PRIEST CHARLES	- Danny W Spell			125.00		625000.00	0.00	0.00
ZFP24-000049	07/08/2025	2084 NEW RIVER INLET RD Units 1 and 2	778C-43	L3 S3 BB NORTH TOPSAIL SHORES	KANTOLA MERJAA & EERO H	- Eero Kantola			125.00		350000.00	0.00	0.00
ZFP25-000080	07/08/2025	2415 ISLAND DR	805-73	L27 S7 WINTER HAVEN	GIBSON FRANK T & BRENDA R	- Frank Gibson			125.00		7000.00	0.00	0.00
ZFP25-000071	07/08/2025	3862 ISLAND DR	815-15.1	L1 HUNTER HEATH TRUST	BRYAN ADAM B & KRISTY L TART BRYAN	A 'N' A Builders, Inc. - Michael M. Afify & Anita T. Afify			125.00		989000.00	0.00	0.00
ZFP25-000086	07/08/2025	3142 ISLAND DR	809-91.13	L12 OCEAN BREEZE REV	SIMPSON CHAD & KERI	Ennett Marine Construction LLC - Jerry B Ennett			50.00	338	6500.00	0.00	0.00
ZFP25-000057	07/09/2025	24 PORPOISE PL	778D-93	L25 DOLPHIN SHORES	EHRHARD ROBERT J TRUSTEE	Clover Group Inc, - Bernard Miller			125.00		650000.00	0.00	0.00
ZFP25-000076	07/09/2025	504 OCEAN DR	807-27	L2 B5 OCEAN CITY	MYERS MEGHAN & JOSH WAGNER	Jonathan Carroll - Jonathon Carroll			125.00		2500.00	0.00	0.00
ZFP25-000081	07/16/2025	2085 NEW RIVER INLET RD	778-4.2	L8 JS GRANT HEIRS DIV	LMBT LLC	Sun City Pools, Inc. - Sam T. Manoogian Jr. c/o Rod Willard			125.00		10000.00	0.00	0.00
ZFP25-000077	07/16/2025	2083 NEW RIVER INLET RD	778-4.2	L8 JS GRANT HEIRS DIV	LMBT LLC	Sun City Pools, Inc. - Sam T. Manoogian Jr. c/o Rod Willard			125.00		10000.00	0.00	0.00
ZFP25-000092	07/24/2025	2238 ISLAND DR	804-44.7	L2 ANTHONY & PATRICIA IZZO	IZZO ANTHONY & PATRICIA	Sun City Pools, Inc. - Sam T. Manoogian Jr. c/o Rod Willard			125.00		60000.00	0.00	0.00

Section VIII, ItemB.

ZFP25-000088	07/24/2025	103 S PERMUDA WYND DR	806-54	L22 S1 VILLAGE OF STUMP SOUND	DELIA FRANCIS B TRUSTEE	Michaelangelo Professional Painting Contractor, Inc. - mark salch			125.00		12000.00	0.00	0.00
ZFP24-000010	07/31/2025	1519 NEW RIVER INLET RD	779B-75	L1 SEA DRAGONS	PRESTIGE BUILDING GROUP LLC	Prestige Building Group LLC - Michael Sr J Howington			125.00		750000.00	0.00	0.00
ZFP25-000084	08/04/2025	2181 NEW RIVER INLET RD	778C-169	L23 WM&KATIE SMITH DIV	CARRIGAN FAMILY FOUNDATION LTD	CARRIGAN FAMILY FOUNDATION LTD - Chris Carrigan			125.00		500.00	0.00	0.00
ZFP25-000009	08/15/2025	748 NEW RIVER INLET RD	775C-3	L3 EMERALD DUNES VILLAGE	MARK & SHANNON JOSEPHS	Coastal Poolsapes LLC - Jonathan W Henry			125.00		135000.00	0.00	0.00
ZFP25-000100	08/15/2025	3072 ISLAND DR	809-20	L4 S1 B2 OLD SETTLERS BEACH	GANDHI ANAND & AMI	Marlow Construction, LLC - Quinn C Marlow			50.00	384	7500.00	0.00	0.00
ZFP25-000098	08/22/2025	Lot 17 South of 739 NEW RIVER INLET RD	775B-100	L17 WYNDY DUNES	THRONDSO RONALD & MAH THRONDSO MARYANNE	Dream Docks - Chris Simmons			125.00		21200.00	0.00	0.00
DVW25-000021	07/07/2025	2052 NEW RIVER INLET RD	778D-85	L17 DOLPHIN SHORES	PRIEST CHARLES	- Danny W Spell			50.00		10000.00	0.00	0.00
DVW24-000011	07/08/2025	2084 NEW RIVER INLET RD Units 1 and 2	778C-43	L3 S3 BB NORTH TOPSAIL SHORES	KANTOLA MERJAA & EERO H	- Eero Kantola			50.00		350000.00	0.00	0.00
DVW25-000020	07/08/2025	3862 ISLAND DR	815-15.1	L1 HUNTER HEATH TRUST	BRYAN ADAM B & KRISTY L TART BRYAN	A 'N' A Builders, Inc. - Michael M. Afify & Anita T. Afify			50.00		5600.00	0.00	0.00
DVW25-000026	07/08/2025	3142 ISLAND DR	809-91.13	L12 OCEAN BREEZE REV	SIMPSON CHAD & KERI	Ennett Marine Construction LLC - Jerry B Ennett			50.00		20000.00	0.00	0.00
DVW25-000013	07/09/2025	24 PORPOISE PL	778D-93	L25 DOLPHIN SHORES	EHRHARD ROBERT J TRUSTEE	Clover Group Inc, - Bernard Miller			50.00		5000.00	0.00	0.00
DVW24-000004	07/31/2025	1519 NEW RIVER INLET RD	779B-75	L1 SEA DRAGONS	PRESTIGE BUILDING GROUP LLC	Prestige Building Group LLC - Michael Sr J Howington			50.00		4000.00	0.00	0.00
REC25-000006	07/15/2025	4354 ISLAND DR	768A-86	L16 S2 OCEAN RIDGE VILLAGE	BREWER OLIVER VERN & JOYCE DONNA				0.00		0.00	0.00	0.00
REC25-000010	08/19/2025	2084 NEW RIVER INLET RD	778C-43	L3 S3 BB NORTH TOPSAIL SHORES	KANTOLA MERJAA & EERO H				0.00		0.00	0.00	0.00
Section VIII, ItemB.													

FNC23-000023	07/07/2025	159 OLD VILLAGE LN	806-133	L34 S2 VILLAGE OF STUMP SOUND	WHITMIRE THOMAS STEWART & CATHERINE V	Andy's Fence Company, LLC - Jason L Treece			50.00	328	1250.00	0.00	0.00
FNC25-000010	08/13/2025	3699 ISLAND DR	813-5.1	NC 210	BOREK GEORGE & KIMBERLY BAILEY	Hampstead Fence - Jesse & Tom Kuperus			50.00	382	4165.00	0.00	0.00

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



Alice Derian, ICMA-CM
Town Manager

Aldermen:
Mike Benson
Richard Grant
Laura Olszewski
Connie Pletl

Alexis Stanfield, NCCCC
Town Clerk

Planning Board Committee Report
September 3, 2025

Present: Susan Meyer - Chair, Fred Fontana - Vice Chair, Lisa Brown, Teri Ward, Keith Wilkerson
Absent: Charles "Rusty" Walker - Alternate, Jan Bellamy - Alternate

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 MINUTES

Ms. Ward made a motion to approve the regular minutes from the July 10th meeting. Ms. Brown seconded the motion. The motion passed unanimously, 5-0.

IV. PUBLIC COMMENT

None.

V. OLD BUSINESS

A. Southeastern NC Regional Hazard Mitigation Plan 2025 Update
Planning Director Hill encouraged the members of the Planning Board and the public to register, attend, and participate in the virtual public meeting on August 18, from 6:00 – 7:00 p.m. There was a QR code shown on the board room screens for the registration page.
Planning Director Hill welcomed Attorney Chip Payson to the meeting via Teams.

VI. DISCUSSION

Planning Director Hill explained that the Town was in the process of hiring a second staff member for the Planning Department. This new member would assist with updating the zoning map and the UDO (Unified Development Ordinance) to include the 2024 legislative updates.

Chair Meyer asked about the process timeframe.

Planning Director Hill said that the interview process would conclude on August 15th and anticipated introducing the new Planner at the September Planning Board meeting. Her goal was to have a successful turnover before she retires. Ms. Hill explained that the Town was experiencing an increase in staffing stability with the hiring of a Town Clerk and a Public Works Director.

VII. ADJOURNMENT

Mr. Wilkerson made a motion to adjourn. Vice Chair Fontana seconded the motion. The motion passed unanimously, 5-0.

The Planning Board meeting adjourned at 6:08 p.m.

Joann M. McDermon, Mayor
Tom Leonard, Mayor Pro Tem
Aldermen:
Mike Benson
Richard Grant
Tom Leonard
Laura Olszewski
Connie Pletl



Alice Derian, ICMA-CM
Town Manager

Alexis Stanfield, NCCCC
Town Clerk

Zoning Board of Adjustment Committee Report

September 3, 2025

Members:

Kip Malcolm - Chair, Scott Morse – Vice Chair, Lisa Lee Kozlowski, Susan Meyer, Jason Stahr-Alternate.

Staff: Deborah J. Hill MPA AICP CFM CZO, Planning Director, Kate Winzler CMC NCCMC, Clerk to the Board.

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

The Zoning Board of Adjustment (ZBA) regular meeting scheduled for August 19, 2025, was cancelled, as there were no variance applications nor appeals. The next regular meeting is scheduled for September 16, 2025.



BOARD OF ALDERMEN
AGENDA ITEM
09/03/25

ISSUE: Budget Amendments 2026-26.13 and 2026-26.14

PRESENTED BY: Kim Weaver, Deputy Finance Officer

DEPARTMENT(S): Fire Station #2 Fund - 50
Capital Improvement Fund - 12

Background: Fire Station #2 Fund 50 ECS Southeast Change Order #2 - Becker Morgan Change Order #1 - ECS estimates additional costs of approximately \$7,000.00 to finish the requested services by WB Brawley such as: additional site visits for masonry observations and testing. With the pending concrete/masonry break reports, concrete and structural steel observations, and other remaining items in their scope, The additional costs are an estimate and not a lump sum. ECS will only bill for the cost incurred during the requested testing services. This is funded by a Transfer from Fund 12 Capital Improvement Fund. The Town is adopting this amendment to comply with the terms of the contract, while fully preserving the Town's legal position and any rights as to Change Order #2. Fund 12 - also includes a \$10 correction to Budget Ordinance 2026-26.08 transfer out should have been \$65,167 vs \$65,157. This corrects the total amount of transfers out of Fund 12 to match the transfers in to Fund 50 in FY 2026.

Attachments: Budget Amendment 2026-26.13 Fund 50, Budget Amendment 2026-26.14 Fund 12 and ECS Southeast Change Order #2

Recommendation: Approve Amendments as recommended.

Action Needed: Yes

Suggested Motion: "I, _____, make a motion to approve Budget Amendments 2026-26.13 and 2026-26.14 as presented; to include the Change Order #2 for ECS Southeast."

Funds: 50 and 12

Follow Up:

Section VIII, ItemD.

Deputy Finance Officer

ORDINANCE NO. 2026 -26.13
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the Fire Station #2 Capital Project (Fund 50)

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I: This Ordinance is to amend the Fire Station #2 (Fund 50).

Section II: The following amounts are appropriated for the project and authorized for revenue and expenditure.

	Project Budget	Increase (Decrease)	Amended Project
ESTIMATED REVENUES			
50-330-00 Loan Proceeds	5,600,000	-	5,600,000
50-339-01 T/I Fund 12 Capital Improvement	1,191,757	7,000 (1)	1,198,757
50-399-02 T/I Fund 10 General Fund	232,000	-	232,000
Total Revenues	7,023,757	7,000	7,030,757
APPROPRIATIONS			
Capital Improvements			
50-450-02 Construction Costs	6,243,905	-	6,243,905
50-450-05 Environmental Testing (ECS)	59,823	7,000 (1)	66,823
50-450-07 Construction Administration (BM)	420,463	-	420,463
50-450-11 Contingency	65,516	-	65,516
50-450-13 Utilities	2,050	-	2,050
50-450-74 Capital Outlay	232,000	-	232,000
Total Appropriations	7,023,757	7,000	7,030,757

- (1) ECS estimates additional costs of approximately \$7,000.00 to finish the requested services by WB Brawley such as: additional site visits for Masonry observations and testing. With the pending concrete/masonry break reports, concrete and structural steel observations, and other remaining items in their scope, The additional costs are an estimate and not a lump sum. ECS will only bill for the cost incurred during the requested testing services. This is funded by a Transfer from Fund 12 Capital Improvement Fund. The Town is adopting this amendment to comply with the terms of the contract, while fully preserving the Town's legal position and any rights as to Change Order #2.

Section III: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

Section IV: The Town Manager is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section V: Copies of the grant project ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.

Section VI: This capital project ordinance expires when the Fire Station is completed.

Adopted this 3rd Day of September 2025.

Motion made by _____, 2nd by _____

VOTE: __ FOR __ AGAINST __ ABSENT

JOANN MCDERMON, MAYOR

KIM WEAVER, DEPUTY
FINANCE OFFICER

ORDINANCE NO. 2026-26.14
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the 2025-26 Capital Improvement Fund (12)

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

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

	2025-26 Amended Budget	Increase (Decrease)	2025-26 Amended Budget
ESTIMATED REVENUES			
12-301-00 PROPERTY TAX (.07)	1,157,116	-	1,157,116
12-301-03 ONSLOW COUNTY FIRE TAX	486,026	-	486,026
Total Revenues	1,643,142	-	1,643,142
APPROPRIATIONS			
12-440-01 FIRE STATION #2 PRINCIPAL DEBT	373,334	-	373,334
12-440-02 FIRE STATION #2 INTEREST DEBT	198,091	-	198,091
12-440-03 JOENC FIRE TRUCK PRINCIPAL ONLY DEBT	17,500		17,500
12-750-03 BIKE PATH PROJECT	100,000	-	100,000
12-750-04 PUBLIC WORKDS BUILDING PROJECT	20,000	-	20,000
12-750-11 FUTURE CAPITAL IMPROVEMENTS	725,354	(7,010) (1) (2)	718,344
12-750-45 TAX COLLECTION FEES	17,116		17,116
12-998-02 TRANSFER OUT TO FUND 50 FIRE STATION	191,747	7,010 (1) (2)	198,757
Total Appropriations	1,643,142	-	1,643,142

- (1) Transfer \$7,000.00 to Fire Station #2 for the ECS CO#2. The Town is adopting this amendment to comply with the terms of the contract, while fully preserving the Town's legal position and any rights as to Change Order #2.
- (2) Correction of \$10 for Budget Ordinance Amendment 2026-26.08 transfer out should have been \$65,167 vs \$65,157. This corrects the total amount of transfers out of Fund 12 to match the transfers in to Fund 50 in FY 26.

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

Adopted this 3rd Day of September 2025.

Motion made by _____, 2nd by _____

VOTE: ___ FOR ___ AGAINST ___ ABSENT

JOANN MCDERMON, **MAYOR**

KIM WEAVER, **DEPUTY FINANCE
OFFICER**



ECS SOUTHEAST, LLC

NC Engineering License No. F-1519

Geotechnical • Construction Materials • Environmental • Facilities

Original **\$49,822.50**
CO #1 **\$10,000.00**
CO #2 **\$ 7,000.00**
Amended **\$66,822.50**

August 19, 2025

Brice Reid, AIA
Becker Morgan Inc.

Reference: *UPDATED* Additional Costs for SI and CMT Services
 North Topsail Beach Fire Station #2
 North Topsail Beach, North Carolina

ECS Project No. 22:34735

Dear Mr. Reid,

In preparing our Proposal No. 28445-R dated April 30, 2024, a cost estimate in the amount of \$49,822.50 was provided, based on our assumptions and estimations of Special Inspections and Construction Materials Testing Services. As noted in the proposal referenced above, we based our cost estimate on the project service requirement assumptions that was attached with our proposal. The estimate did not constitute a lump sum cost for our services.

Due to the contractor's needs and an extension to the project schedule, the project costs have exceeded our assumptions. The cost overages are related to the number of site visits ECS has been scheduled by the general contractor to perform, additional site observations, and project management. ECS assumed 89 total site visits and, to date, ECS was scheduled and has performed 100 visits. The referenced overages are due to more masonry and concrete visits, project management site visits, non-destructive testing, and sample pick-ups.

After the previous change order sent May 14, 2025, the current contract budget stands at \$59,822.50. Since that time, the contractor has requested numerous additional site visits for Masonry observations and testing. With the pending concrete/masonry break reports, concrete and structural steel observations, and other remaining items in our scope, ECS estimates additional costs of approximately \$7,000.00 to finish the requested services. This would bring the total costs to be approximately \$66,822.50. The additional costs are an estimate and not a lump sum. ECS will only bill for the cost incurred during the requested testing services. Should you have any questions with respect to the information contained in this letter, please contact us at (910) 686-9114.

Respectfully,

ECS SOUTHEAST, LLC

Thad Townsend
Project Coordinator

Kris J. Stamm
Principal/Branch Manager

6714 NETHERLANDS DRIVE, WILMINGTON, NC 28405 • T: 910-686-9114 • F: 910-686-9666

Section VIII, ItemD.

• ECS Mid-Atlantic, LLC • ECS Midwest, LLC • ECS Pacific, Inc. • ECS Southeast, LLC • ECS Southwest, LLP
ECS New York Engineering, PLLC - An Associate of ECS Group of Companies • www.ecslimited.com

"ONE FIRM. ONE MISSION."

*Additional Costs For SI and CMT Services
North Topsail Fire Station #2
North Topsail Beach, North Carolina
ECS Project No. 34735*

BUDGET INCREASE ACCEPTANCE

Budge Increase Estimate: \$7,000.00

Client Signature: _____ Date: _____

Please complete and return this page to ECS Southeast, LLC to indicate acceptance of this Budget Increase and to initiate the continuous of work on the above-referenced project. The Client's signature above also indicates that he/she has read or has had the opportunity to read the previously submitted General Conditions of Service and agrees to be bound by such General Conditions of Service.

This Instrument has been preaudited in accordance with the North Carolina Local Government Budget and Fiscal Control Act. 50-450-05 \$7,000.00

Deputy Finance Officer	Date
------------------------	------

ORDINANCE NO. 2025 - 26.12
TOWN OF NORTH TOPSAIL BEACH, NC

Ordinance Amending the Beach Maintenance Capital Project (Fund 31)

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby amended:

Section I: This Ordinance is to amend the Beach Maintenance Capital Project Fund (Fund 31).

Section II: The following amounts are appropriated for the project and authorized for revenue and expenditure.

	Prior Year Project	Increase (Decrease)	Amended Project
ESTIMATED REVENUES			
31-330-00 Loan Proceeds	10,857,304	-	10,857,304
31-348-08 FEMA Reimbursement	17,599,184	-	17,599,184
31-368-00 NCDEQ Grant Funds	10,500,000	-	10,500,000
31-370-00 Investment Income	272,386	-	272,386
31-399-01 T/I Fund 30 Shoreline Protection	9,858,986	-	9,858,986
10-399-10 T/I General Fund	2,000,000	-	2,000,000
Total Revenues	51,087,860	-	51,087,860
APPROPRIATIONS			
31-440-00 2022A Debt Service	8,765,829	-	8,765,829
31-440-01 2022C Debt Service	1,686,801	-	1,686,801
31-450-01 Phase 1 - Engineering & Construction Phase Support	14,881	-	14,881
31-450-02 Phase 1- Construction Management & Administration	398,245	-	398,245
31-450-03 Phase 1 - Laboratory Analysis	6,020	-	6,020
31-450-04 Phase 1 - Regulatory Coordination & Closeout	11,048	-	11,048
31-450-05 Phase 1 - Mobilization & Demobilization	180,000	-	180,000
31-450-06 Phase 1 - Haul & Placement of Beach Fill	9,142,736	-	9,142,736
31-450-07 Phase 1 - Payment & Performance Bonds	45,000	-	45,000
31-450-08 Phase 1 - Professional Fees	562,915	-	562,915
31-450-09 Phase 5 - Construction Tranche 2	10,105,998	-	10,105,998
31-450-10 Phase 5 - Engineering Tranche 2	747,722	-	747,722
31-450-11 Phase 5 - Contingency Tranche 2	2,920,665	(1,200,000) (1)	1,720,665
31-450-79 Phase 5 - CMM Sand Settlement Tranche 2	-	1,200,000 (1)	1,200,000
31-460-01 Phase 4 - Town Administration	50,000	-	50,000
31-460-02 Phase 4 - ATM Construction Admin, Permitting Support	60,000	-	60,000
31-460-04 Phase 4 - CMM Termination	480,000	-	480,000
31-460-05 Phase 4 - T1 Coastal Design, Surveying, Eng, Sed Testing	437,220	-	437,220
31-460-06 Phase 4 - Reach Mobilization & Demobilization (STW)	62,000	-	62,000
31-460-07 Phase 4 - Reach Haul & Placement of Beach Fill (STW)	7,600,000	-	7,600,000
31-460-08 Phase 4 - Payment and Performance Bonds Reach	50,656	-	50,656
31-460-09 Phase 4 - Fall 2025 Mobilization (STW)	65,000	-	65,000
31-460-10 Phase 4 - Fall 2025 Nourishment (STW)	760,000	-	760,000
31-460-11 Phase 4 - Fall 2025 Eng, Surveying, & Permitting	150,000	-	150,000
31-460-12 Phase 4 - Contingency	6,785,124	-	6,785,124
Total Appropriations	51,087,860	-	51,087,860

- (1) Town shall pay CMM the sum of \$1,200,000, which the Parties agree constitutes full and final payment for all claims, costs, damages, or amounts of any kind arising out of or related to the Phase 5 Contract.

Section III: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

Section IV: The Town Manager is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

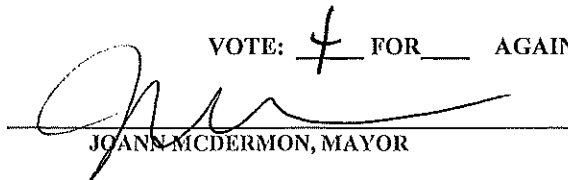
Section V: Copies of this amended project ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.


Section VI: This grant project ordinance expires when all grant funds have been obligated and expended by the Town or when FEMA determines, whichever comes first.

Adopted this 15 Day of August 2025.

Motion made by Alderman Olszewski and by Mayor Pro Tem Leonard

VOTE: 4 FOR AGAINST 1 ABSENT


JOANN MCDERMON, MAYOR


KIM WEAVER, DEPUTY FINANCE
OFFICER

STATE OF NORTH CAROLINA
ONSLOW COUNTY

MUTUAL RELEASE AGREEMENT

This Settlement and Mutual Release Agreement (“Agreement”) is made and entered into this 15 day of August, 2025, by and between the **Town of North Topsail Beach**, a municipal corporation organized under the laws of the State of North Carolina (“Town”), and **C.M. Mitchell Construction Company, Inc.** (“CMM”) (together, the “Parties”).

RECITALS

WHEREAS, the Parties entered into a contract for a federally grant-funded beach renourishment project known as “North Topsail Beach Phase/Reach 5 Shoreline Beach Truck Haul – Tranche Two” (the “Phase 5 Contract”);

WHEREAS, disputes have arisen between the Parties regarding payment for sand volumes and sand unit pricing, including claims for additional compensation totaling more than \$2 million, which the Parties have discussed extensively during settlement negotiations;

WHEREAS, CMM has provided the Town with job cost detail reports reflecting a project loss of over \$1,800,000, and the Parties desire to avoid the expense and uncertainty of continued litigation and resolve all claims and potential claims between them;

WHEREAS, the Parties have reached a compromise settlement of all disputes and claims, without admission of liability, for the sum of One Million and Two Hundred Thousand Dollars (\$1,200,000.00);

NOW, THEREFORE, in consideration of the mutual covenants herein and the payment set forth below, the Parties agree as follows:

1. **Settlement Payment.** Within seven (7) business days after execution of this Agreement by both Parties, the Town shall pay CMM the sum of One Million and Two Hundred Thousand Dollars (\$1,200,000.00), which the Parties agree constitutes full and final payment for all claims, costs, damages, or amounts of any kind arising out of or related to the Phase 5 Contract. This payment is allocated as follows: \$865,504.10 toward the remaining contract balance and increased sand volume claim, with the remainder of the funds (\$334,495.90) to be allocated as reimbursement of a portion of the unit price increase in materials.

2. **Full and Final Mutual Release.** Except for the obligations expressly set forth in this Agreement, the Parties, on behalf of themselves and their respective successors, assigns, officers, employees, agents, attorneys, insurers, and sureties, hereby fully, finally, and forever release, acquit, and discharge one another from any and all past, present, and future actions, causes of action, suits, debts, sums of money, accounts, reckonings, bonds, bills, covenants, contracts, controversies, agreements, promises, damages, judgments, executions, claims, and demands of any kind whatsoever, whether known or unknown, contingent or fixed, suspected or unsuspected, arising out of or in any way related to the Phase 5 Contract. Within five (5) business days from the payment of the funds contemplated herein, CMM agrees to execute and file a voluntary dismissal with prejudice of any and all claims or actions filed in any court or administrative forum arising out of or relating to the Phase 5 Contract, including the pending action in Onslow County Superior Court No. 25-CV-003507-660.

3. **No Admission of Liability.** This Agreement is a compromise of disputed claims and shall not be construed as an admission of liability or wrongdoing by either Party.

4. **Costs and Fees.** Each Party shall bear its own attorneys' fees, expert fees, costs, and expenses incurred in connection with the Phase 5 Contract and the negotiation of this Agreement.

5. **Entire Agreement.** This Agreement constitutes the entire agreement between the Parties regarding the subject matter hereof, and no other promises or agreements, written or oral, exist between the Parties except as set forth herein. This Agreement may be amended only in a writing signed by both Parties.

6. **Binding Effect.** This Agreement shall be binding upon and inure to the benefit of the Parties and their respective heirs, executors, administrators, successors, and assigns.


7. **Governing Law.** This Agreement shall be governed by and construed under the laws of the State of North Carolina. Any action to enforce this Agreement shall be brought in a court of competent jurisdiction in Onslow County, North Carolina.

8. **FEMA Reimbursement Assistance.** CMM shall provide the Town with reasonable assistance, at no additional cost, in preparing, supporting, and submitting any applications, documentation, or other materials necessary for the Town to seek reimbursement from the Federal Emergency Management Agency ("FEMA") for amounts paid under this Agreement under the Contract. Such assistance shall include, without limitation, providing relevant records, invoices, purchase and haul tickets, cost reports, and other project documentation in CMM's possession, and responding in a timely manner to reasonable requests from the Town or its consultants.

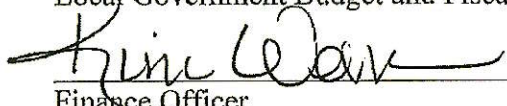
[signature page to follow]

TOWN OF NORTH TOPSAIL BEACH

By:


ALICE DERIAN, Town Manager

This Agreement, and only this Agreement, has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.


Finance Officer

C.M. MITCHELL CONSTRUCTION COMPANY, INC.

By: 

Printed Name: Charles M Mitchell

Title: President

LSS180788



S. Preston Douglas & Associates, LLP

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS
American Institute of CPAs
N. C. Association of CPAs

August 11, 2025

To the Honorable Mayor and
Members of the Board of Alderman
and the Finance Officer

Town of North Topsail Beach
2008 Loggerhead Court
North Topsail Beach, NC 28460

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the Town of North Topsail Beach, North Carolina as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of North Topsail Beach, North Carolina's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of North Topsail Beach, North Carolina's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Law Enforcement Officers' Special Separation Allowance
- 3) Local Government Employees' Retirement System's Schedules of the Proportionate Share of Net Pension Liability (Asset)
- 4) Schedule of Contributions - Local Government Employees' Retirement System

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of North Topsail Beach, North Carolina's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) The combining and individual fund statements
- 2) Budgetary schedules
- 3) Other schedules
- 4) Schedule of Expenditures of Federal and State Awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Management override of controls
- 2) Revenue recognition

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of North Topsail Beach, North Carolina's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of North Topsail Beach, North Carolina's major programs. The purpose of these procedures will be to express an opinion on Town of North Topsail Beach, North Carolina's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on October 1, 2025.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of North Topsail Beach, North Carolina in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of S. Preston Douglas & Associates, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Local Government Commission or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of S. Preston Douglas & Associates, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Local Government Commission or its designee. The Local Government Commission or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately August 18, 2025 and to issue our reports no later than December 3, 2025. Lee Grissom, CISA, CFE, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$23,000 (or \$26,750 if a single audit is required). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Town of North Topsail Beach, North Carolina and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

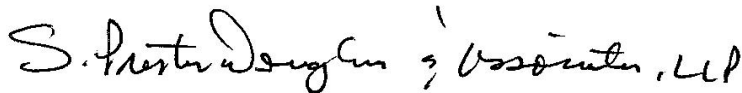
Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Honorable Mayor and Members of the Board of Alderman of the Town of North Topsail Beach, North Carolina. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Town of North Topsail Beach, North Carolina and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Respectfully yours,



S. Preston Douglas & Associates, LLP
Ocean Isle Beach, North Carolina

RESPONSE:

This letter correctly sets forth the understanding of Town of North Topsail Beach, North Carolina.

Finance Officer's signature: _____

Title: _____

Date: _____

Mayor's signature: _____

Title: _____

Date: _____

The of and	Governing Board MAYOR AND MEMBERS OF BOARD OF ALDERMAN
	Primary Government Unit TOWN OF NORTH TOPSAIL
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name S. PRESTON DOUGLAS & ASSOCIATES, LLP
	Auditor Address 6649 BEACH DRIVE SW, SUITE 1, OCEAN ISLE BEACH, NC 28469

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 12/31/2025

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit 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. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	TOWN OF NORTH TOPSAIL
Audit Fee (financial and compliance if applicable)	\$ 23,000
Fee per Major Program (if not included above)	\$ 3,750
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 26750

Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE**AUDIT FIRM**

Audit Firm*	
S. PRESTON DOUGLAS & ASSOCIATES, LLP	
Authorized Firm Representative (typed or printed)*	Signature*
Lee Grissom, CISA, CFE, CPA	
Date*	Email Address*
	lgrissom@spdouglas.com

GOVERNMENTAL UNIT

Governmental Unit*	
TOWN OF NORTH TOPSAIL	
Date Governing Board Approved Audit Contract*	
(Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
N/A	
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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

Sum Obligated by This Transaction:	\$ 26750
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Tara Nichols	
Date of Pre-Audit Certificate*	Email Address*
	tdropp@sunsetbeachnc.gov



BOARD OF ALDERMEN
AGENDA ITEM
09/03/25

ISSUE: Budget Amendments 2026-26.15 and 2026-26.16

PRESENTED BY: Kim Weaver, Deputy Finance Officer

DEPARTMENT(S): Fire Station #2 Fund - 50
Capital Improvement Fund - 12

Background: Fire Station #2 Fund 50 WB Brawley CO #8 is \$2,404.44 for additional structural support that is 15ft below the roof. This is funded by a Transfer from Fund 12 Capital Improvement Fund. The Town is adopting this amendment to comply with the terms of the contract, while fully preserving the Town's legal position and any rights as to Change Order #8.

Attachments: Budget Amendment 2026-26.15 Fund 50, Budget Amendment 2026-26.16 Fund 12 and WB Brawley Change Order #8.

Recommendation: Approve Amendments as recommended.

Action Needed: Yes

Suggested Motion: "I, _____, make a motion to approve Budget Amendments 2026-26.15 and 2026-26.16 as presented; to include the Change Order #8 for WB Brawley."

Funds: 50 and 12

Follow Up: Deputy Finance Officer

ORDINANCE NO. 2026 -26.15
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the Fire Station #2 Capital Project (Fund 50)

THE TOWN OF NORTH TOPSAIL BEACH, NORTH CAROLINA DOES ORDAIN that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I: This Ordinance is to amend the Fire Station #2 (Fund 50).

Section II: The following amounts are appropriated for the project and authorized for revenue and expenditure.

	Project Budget	Increase (Decrease)	Amended Project
ESTIMATED REVENUES			
50-330-00 Loan Proceeds	5,600,000	-	5,600,000
50-339-01 T/I Fund 12 Capital Improvement	1,198,757	2,404 (1)	1,201,161
50-399-02 T/I Fund 10 General Fund	232,000	-	232,000
Total Revenues	7,030,757	2,404	7,033,161
APPROPRIATIONS			
Capital Improvements			
50-450-02 Construction Costs	6,243,905	2,404 (1)	6,246,309
50-450-05 Environmental Testing (ECS)	66,823	-	66,823
50-450-07 Construction Administration (BM)	420,463	-	420,463
50-450-11 Contingency	65,516	-	65,516
50-450-13 Utilities	2,050	-	2,050
50-450-74 Capital Outlay	232,000	-	232,000
Total Appropriations	7,030,757	2,404	7,033,161

- (1) WB Brawley CO #8 is \$2,404.44 for additional structural support that is 15ft below the roof. This is funded by a Transfer from Fund 12 Capital Improvement Fund. The Town is adopting this amendment to comply with the terms of the contract, while fully preserving the Town's legal position and any rights as to Change Order #8.

Section III: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

Section IV: The Town Manager is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section V: Copies of the grant project ordinance shall be furnished to the Town Manager, the Finance Officer and to the Clerk to the Board.

Section VI: This capital project ordinance expires when the Fire Station is completed.

Adopted this 3rd Day of September 2025.

Motion made by _____, 2nd by _____

VOTE: __ FOR __ AGAINST __ ABSENT

JOANN MCDERMON, MAYOR

KIM WEAVER, DEPUTY
FINANCE OFFICER

ORDINANCE NO. 2026-26.16
TOWN OF NORTH TOPSAIL BEACH, NC
Ordinance Amending the 2025-26 Capital Improvement Fund (12)

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

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

	2025-26 Amended Budget	Increase (Decrease)	2025-26 Amended Budget
ESTIMATED REVENUES			
12-301-00 PROPERTY TAX (.07)	1,157,116	-	1,157,116
12-301-03 ONSLOW COUNTY FIRE TAX	486,026	-	486,026
Total Revenues	1,643,142	-	1,643,142
APPROPRIATIONS			
12-440-01 FIRE STATION #2 PRINCIPAL DEBT	373,334	-	373,334
12-440-02 FIRE STATION #2 INTEREST DEBT	198,091	-	198,091
12-440-03 JOENC FIRE TRUCK PRINCIPAL ONLY DEBT	17,500		17,500
12-750-03 BIKE PATH PROJECT	100,000	-	100,000
12-750-04 PUBLIC WORKDS BUILDING PROJECT	20,000	-	20,000
12-750-11 FUTURE CAPITAL IMPROVEMENTS	718,344	(2,404)	(1) 715,940
12-750-45 TAX COLLECTION FEES	17,116		17,116
12-998-02 TRANSFER OUT TO FUND 50 FIRE STATION	198,757	2,404	(1) 201,161
Total Appropriations	1,643,142	-	1,643,142

- (1) Transfer \$2,404.44 to Fire Station #2 for the WB Brawley CO#8. The Town is adopting this amendment to comply with the terms of the contract, while fully preserving the Town's legal position and any rights as to Change Order #8.

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

Adopted this 3rd Day of September 2025.

Motion made by _____, 2nd by _____

VOTE: ___ FOR ___ AGAINST ___ ABSENT

JOANN MCDERMON, MAYOR

KIM WEAVER, DEPUTY FINANCE
OFFICER



Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
North Topsail Beach Fire Station #2
3304 Gray Street
North Topsail Beach, North Carolina
28460

CONTRACT INFORMATION:
Contract For: General Construction
Date: March 5, 2024

CHANGE ORDER INFORMATION:
Change Order Number: 08
Date: August 7, 2025

OWNER: *(Name and address)*
Town of North Topsail Beach
2008 Loggerhead Court
North Topsail Beach, North Carolina
28460

ARCHITECT: *(Name and address)*
Becker Morgan Group, Inc.
3333 Jaeckle Drive, Suite 120
Wilmington, North Carolina 28403

CONTRACTOR: *(Name and address)*
WB Brawley Company
3314 Jaeckle Drive, Suite 120
Wilmington, North Carolina 28403

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

PCO 21R1: Wall Above Corridor 122

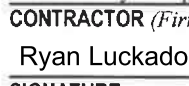
The original Contract Sum was	\$	6,102,689.00
The net change by previously authorized Change Orders	\$	114,624.98
The Contract Sum prior to this Change Order was	\$	6,217,313.98
The Contract Sum will be increased by this Change Order in the amount of	\$	2,404.44
The new Contract Sum including this Change Order will be	\$	6,219,718.42 **
The Contract Time will be unchanged by Zero (0) days.	** CCD#1	\$ 26,590.01
The new date of Substantial Completion will be April 12, 2025	Total Inc CCD#1	\$ 6,246,308.43

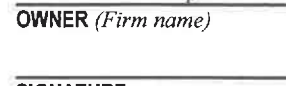
NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Becker Morgan Group, Inc.
ARCHITECT *(Firm name)*

SIGNATURE
Ernest W. Olds, AIA / Vice President
PRINTED NAME AND TITLE
August 7, 2025
DATE

WB Brawley Company
CONTRACTOR *(Firm name)*
Ryan Luckadoo

SIGNATURE
Ryan Luckadoo
PRINTED NAME AND TITLE
DATE

Town of North Topsail Beach
OWNER *(Firm name)*

SIGNATURE
PRINTED NAME AND TITLE
DATE

This Instrument has been preaudited in accordance with the
North Carolina Local Government Budget and Fiscal Control Act.
50-450-02 \$2,404.44

Deputy Finance Officer _____ Date _____

BRAWLEY

■ ICT SERVICES ■ CONSTRUCTION ■ INTERIOR DESIGN

To:	Town of North Topsail Beach - Alice Derian	Date:	8/7/2025
Project:	NTB Fire Station #2	PCO #:	21
Project #:	2023342	Client Project #	A/E 2021025.02
Contractor:	WB Brawley Company	Contractor #:	2023342

Description of change:

Costs for providing structural support for the wall above Corridor 122, using MH4 Masonry Header, with CMU wall tying into adjacent walls using #4 rebar every 5ft. Roof elevation will be determined by PCO #20 decision to be provided on 8/6/25, with no cost increase if PCO #20 is approved. Price excludes shop drawings. Price valid if approved by 8/8/25.

GC Materials (Attach list with Qty, Item, Unit \$, Unit mh, total mh, OT mh, Total \$)					SUBTOTALS	
1	Total Direct Cost of Materials (Admin supplies and Technology Fee)			\$0.00		
2	Sales Tax (NC, New Hanover)	7.00%		\$0.00		
3	Shipping, Transportation, Fees			\$0.00		
4	Total for Materials & Shipping			\$0.00		
5	Overhead and Profit on Item 4	15%		\$0.00		
						\$0.00
GC Labor:						
6	Total Hours: Project Management	MH/	\$65.00	/HR	\$0.00	
7	Total Hours: Estimator + Admin	2	MH/	\$85.00	/HR	\$170.00
8	Total Hours:		MH/		/HR	\$0.00
9	Total Manhours: Labor		MH/		/HR	\$0.00
10	Payroll Taxes & Insurance	45.0%			\$76.50	
11	Total Labor + Burden				\$246.50	
12	Overhead and Profit on Item 11	15.0%			\$36.98	
						\$283.48
Equipment Rental: (Attach quotes)						
13	Equipment Rental (Includes 7.5% Sales Tax, Delivery Fees)					
14	Waste/Dump Fees				\$0.00	
15	Total for Equipment Rental				\$0.00	
16	Overhead and Profit	15.0%			\$0.00	
						\$0.00
Subcontractors: (Attach quotes with material and labor backup)						
17	Citadel Masonry			\$	1,799.30	
18	sub2					
19	sub3					
20	sub4			\$	-	
21	sub5			\$	-	
22	Profit and Overhead	15.0%		\$	269.90	
23	Total					\$ 2,069.20
Subtotal Before Bonds and Insurance					\$ 2,352.68	
GC Bonds and Insurance:						
22	Insurance			1.10%	\$25.88	
23	Bonds			1.10%	\$25.88	
Total:					\$ 2,404.44	

Time Extension Request of: 0 day(s) is being requested for this change in scope of work.

Notice to Proceed Date:	3/5/2024
Original Contract Days to Complete:	365
Original Substantial Completion Date:	3/5/2025
Approved Additional Contract Days to Complete:	38
Approved Revised Total Contract Days to Complete:	403
Approved Revised Substantial Completion Date:	4/12/2025
Proposed Additional Contract Days to Complete:	0
Proposed Adjusted Substantial Completion Date:	4/12/2025

The Contractor agrees to perform the work outlined in this change proposal for the amount specified above and in accordance with the Contract documents if the work is authorized by the Owner.

Contractor's Signature:  Matthew Will Brawley Brawley Project Manager	Date: 08/07/2025
Client Representative Approval: _____	Date: _____



CITADEL MASONRY, LLC

5504 Business Drive
Wilmington, NC 28405

PROPOSAL:

Project: N.Topsail Fire Station #2
Location: N.Topsail Beach, NC
Architect:

Date: 8/5/25
Plans:
Dated:
RFC: 9

Description: Per Direction of WB Brawley Company, Citadel Masonry proposes to supply all material, labor and equipment necessary to install MH4 masonry lintel at corridor 122 to support second floor CMU wall as directed via email 8-5-25. **Please provide height required.**

Total Base Bid: \$ 1,799.30

Exclusions: After Hours, Nighttime, Overtime, Weekend Work, Dumpsters/Bins or Anything Not Specifically Mentioned in The Above Inclusions.

Respectfully Submitted,
Citadel Masonry
Jim Leopard
(704) 989-2935
jleopard@citadelmasonryllc.com

Project Name

Project Location

Company Making Request

N.Topsail Fire Station #2

N.Topsail Beach, NC

Citadel Masonry

Reason for Change

Corridor 122 Lintel

Date

August 5, 2025

RFC Number

9

1.		Increase in Labor Costs	\$693.00
2.	01001	Increase or Decrease in Labor Burden 39% Labor Burden	\$270.27
3.		Increase or Decrease in Material Quantities and Costs	\$312.78
4.	01001 04299	Travel Lodging	\$0.00
5.	11000	Equipment Rental	\$200.00
6.		Total Lines 1-5.	\$1,476.05
7		Subcontract Fee of 15%	\$221.41
8		Total Lines 6 & 7	\$1,697.45
9	01120	Insurance 5% Fee	\$84.87
10	01115	Bond 1% Fee	\$16.97
		TOTAL BASE BID	\$1,799.30

Owner


Date

Architect


Date

Contractor

Date

PROJECT NAME:		N.Topsail Fire Station #2		<div><div>CITADEL MASONRY</div>Estimate Details</div>						08/05/25		
PROJECT NUMBER:		2406										
PROJECT LOCATION:		N.Topsail Beach, NC										
				ITEM DESCRIPTION		UNITS	QUANTITY	MATERIALS				
								UNIT PRICE	TOTAL	SALES TAX	MATERIALS TOTAL	
PHASE		06003 Small Tools		Each	2	100	\$	200.00	\$	13.50	\$	213.50
		03600 CMU Grout		Yard	0.5	160	\$	80.00	\$	5.40	\$	85.40
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Section VIII, Item G.

PROJECT NAME: N.Topsail Fire Station #2			<div><div></div><div>Estimate Details</div></div>				08/05/25	
PROJECT NUMBER: 2406								
PROJECT LOCATION: N.Topsail Beach, NC								
ITEM DESCRIPTION			UNITS	QUANTITY	Labor		LABOR TOTAL	
Labor					UNIT PRICE	TOTAL		
04207	CMU Labor	Hours	16	33 \$	528.00	\$	528.00	
04209						\$	-	
04209						\$	-	
04209						\$	-	
04209						\$	-	
04300						\$	-	
01001	Supervisor Time	Hours	2	50 \$	100.00	\$	100.00	
04213						\$	-	
04213						\$	-	
01001	PM Time	Hours	1	65 \$	65.00	\$	65.00	
						\$	-	
						\$	-	
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						\$	-	
						\$	-	
						\$	-	
							TOTAL JOB	
TOTALS							\$ 693.00	

**Board of Aldermen
Consent Agenda Item**

Issue: NCVTS Tax Refund
Department: Finance
Presented by: Kim Weaver, Deputy Finance Officer
Date: September 3, 2025

Background: Onslow County Tax Office submitted NCVTS (Motor Vehicle) Refund Report for the June 2025 refunds approved by the Onslow County Board of Commissioners on August 3, 2025. One refund for \$92.98 the Board of Aldermen need to approve.

Attachment(s): Onslow County NCTVS Detail Tax Report

Recommendation: Approve refund as recommended

Action Needed: Yes

Suggested Motion: *"I, _____, make a motion for the Finance Department to proceed with processing the following tax refund as reported."*

Funds: 10

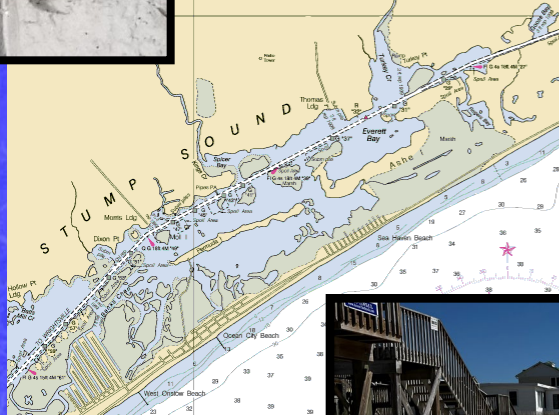
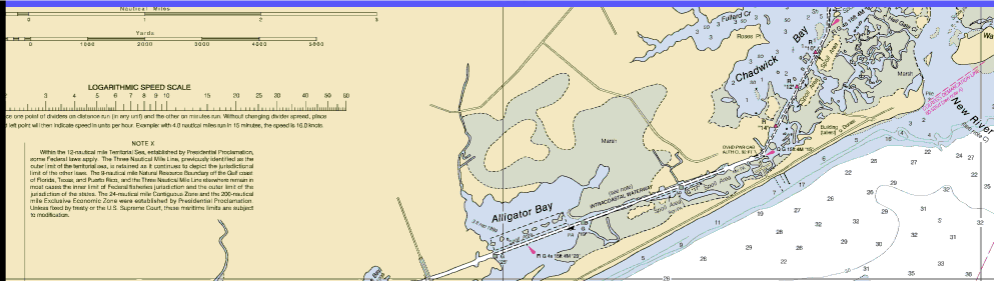
Follow Up: *Deputy Finance Officer*

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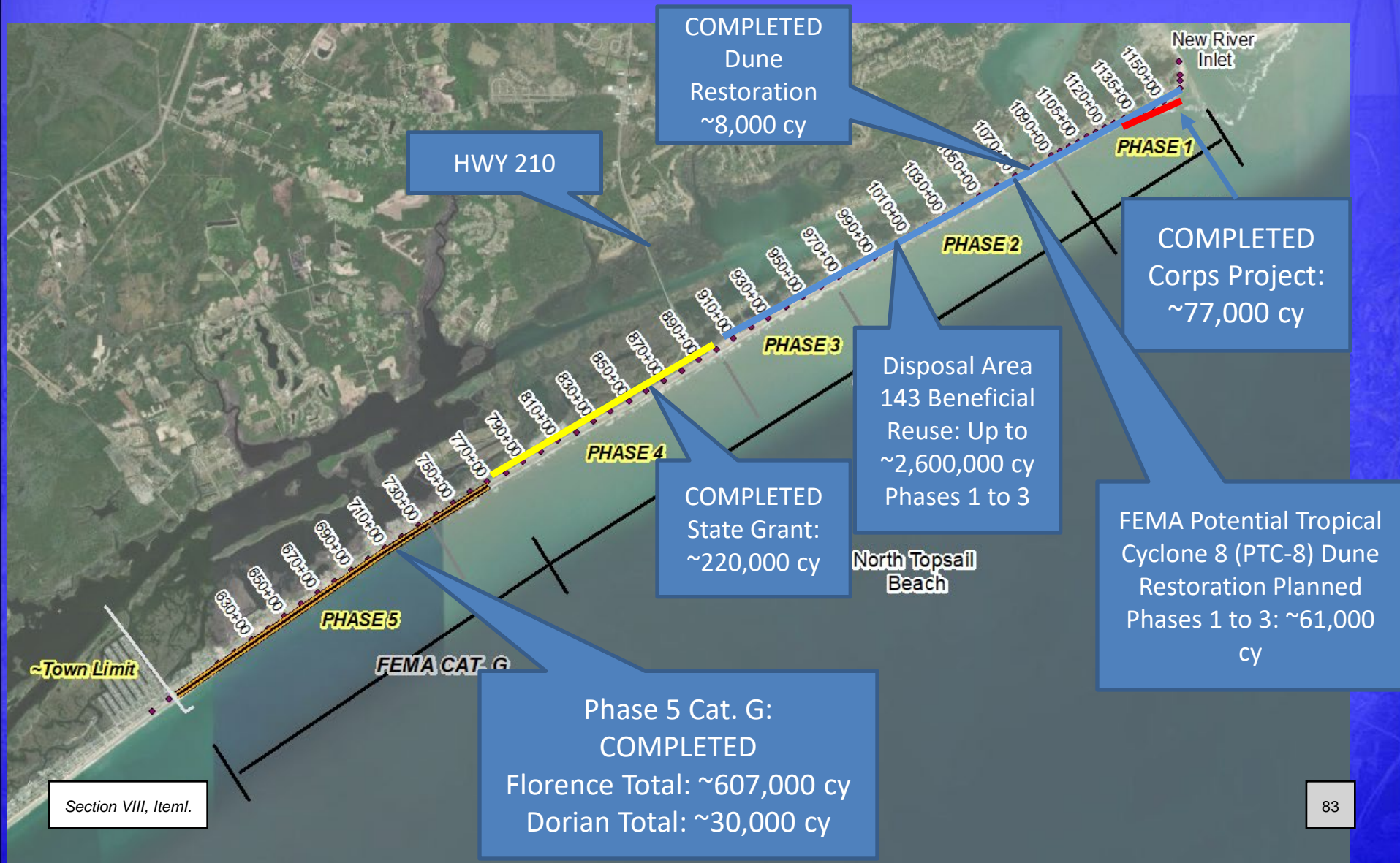
JUNE 2025 NCVTS - TAG SURRENDER BOCC APPROVED 080425

primary_owner	Address_1	Address_3	Refund _Type	Bill_Num	Plate Num	Transaction _Num	Refund _Description	Refund _Reason	Create _Date	Refund Authorization Date	Tax _District	Levy _Type	Net Change	Net Change Interest	Refund Total
SPEAS, STEPHEN TODD	4050 CARRIAGE MANOR CV	WINSTON SALEM, NC 27106	Proration	75113640	TL8396	229694702	Refund Generated due to proration on Bill #0075113640-2024-Tag 2024-0000-00	Surrender	6/30/2025	7/1/2025	T25	TAX	(\$85.50)	(\$7.48)	(\$92.98)

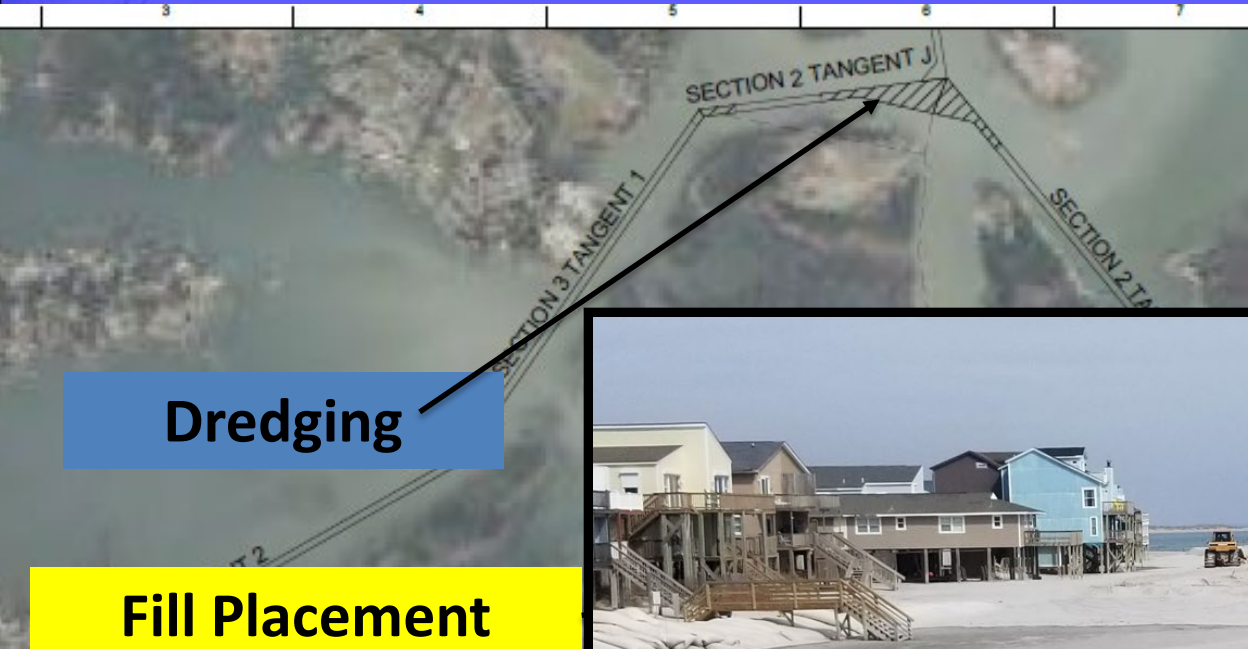


Recent and Upcoming Projects Overview

State Grant, Beneficial Reuse, FEMA, Corps Projects



USACE Navigation Dredging and Placement Phase 1 Corps Beneficial Reuse Project



Dredging

Fill Placement

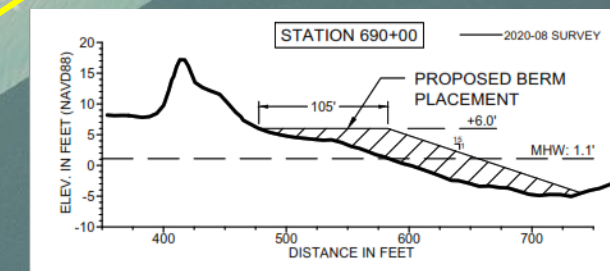
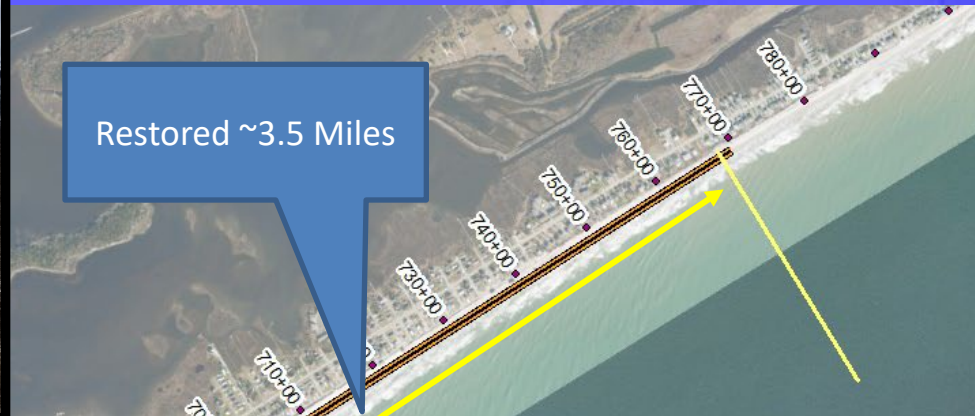
**Completed at end of February.
Long pumping distance
presents a challenge for
dredgers.**



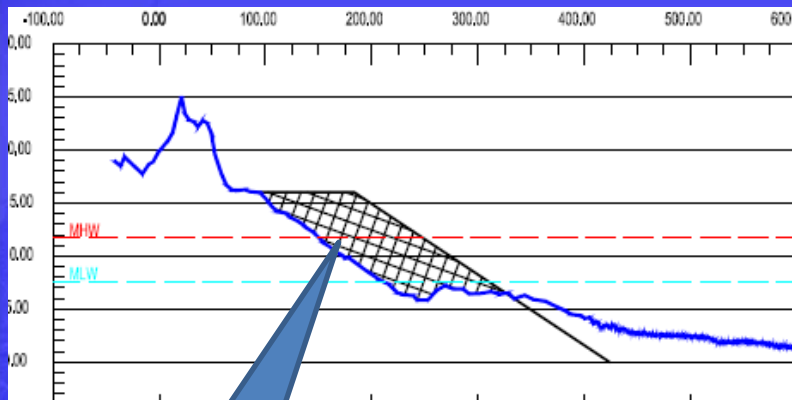
Section VIII, Item I.

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

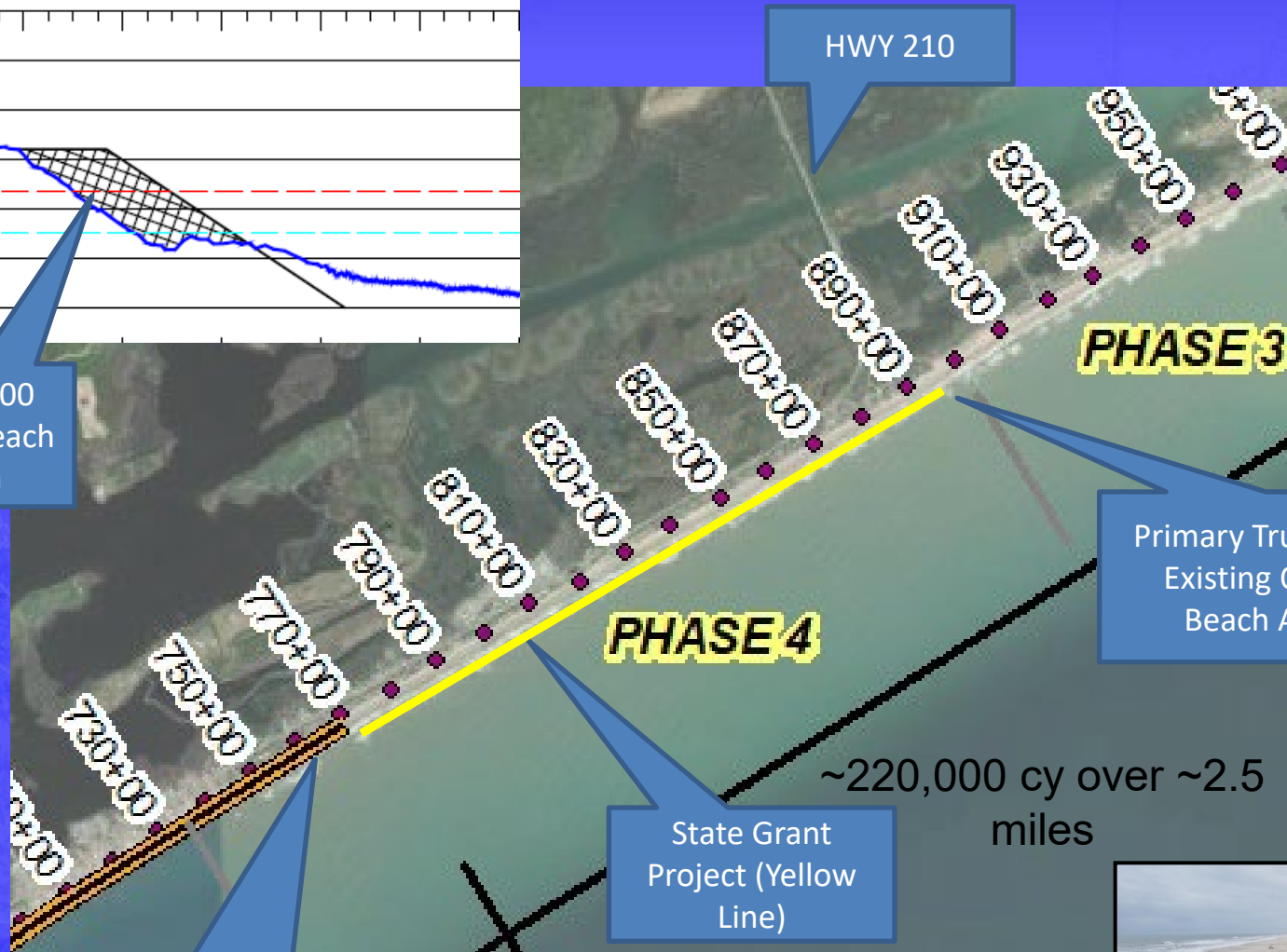
Completed FEMA Mitigation Nourishment in Phase 5 (and some Phase 4)
Beach (not Dune) Nourishment. ~3.5 Miles of Restored Beach. Held up well
to PTC-8 and other recent storms (including Hurricane Erin waves/surge).



Completed State Grant in Phase 4. Beach Nourishment



~80 to 100
Feet of Beach
Width



Primary Truck Access at
Existing Opening at
Beach Access 33

PHASE 4

PHASE 3

~220,000 cy over ~2.5
miles

State Grant
Project (Yellow
Line)

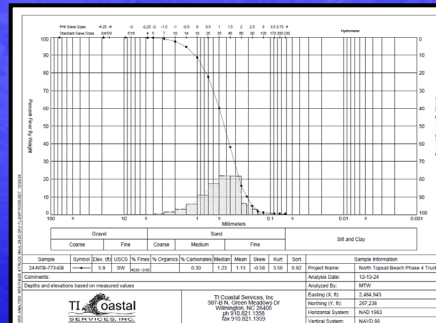
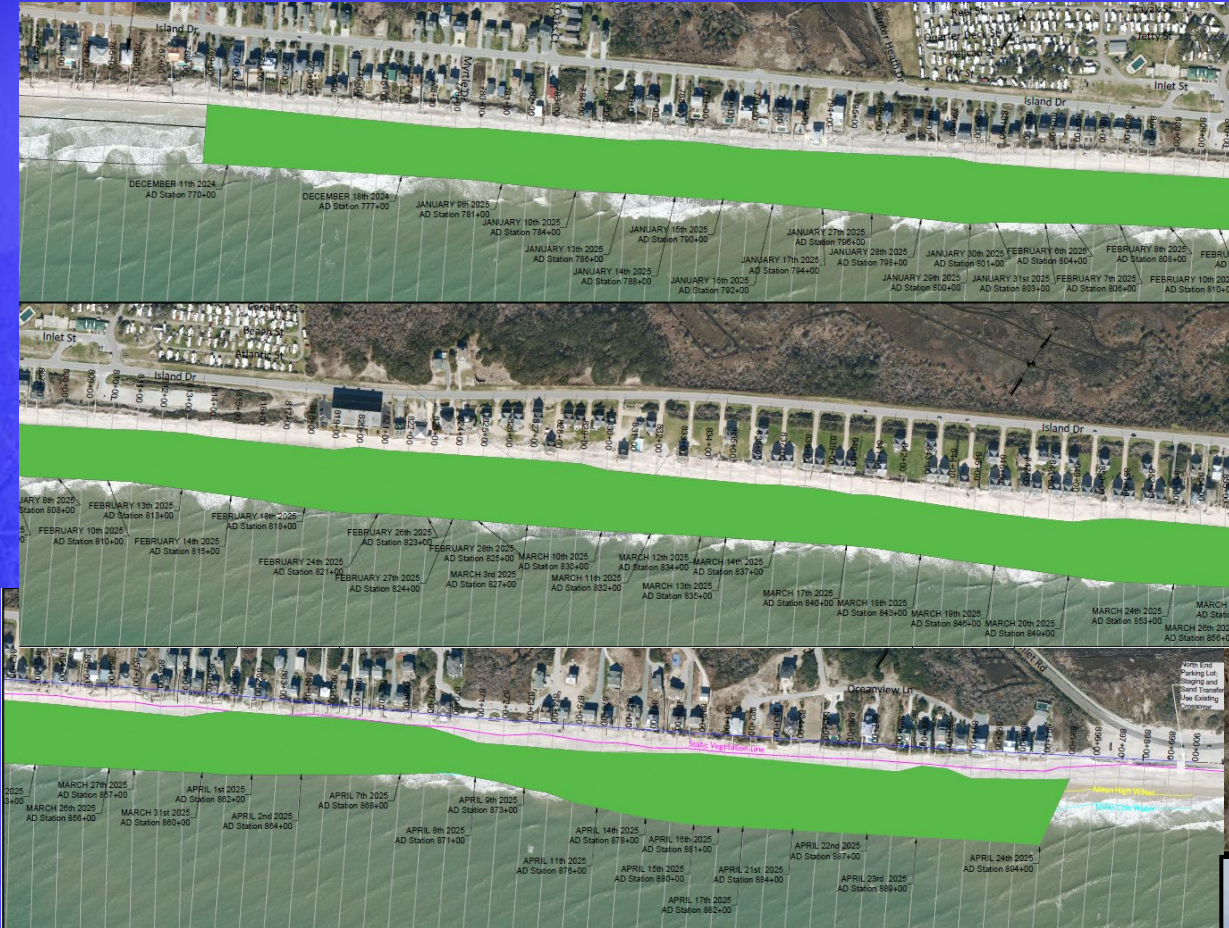
Secondary Truck Access
at Existing Opening at 2nd
Avenue

Section VIII, Item I.



Phase 4 Nourishment

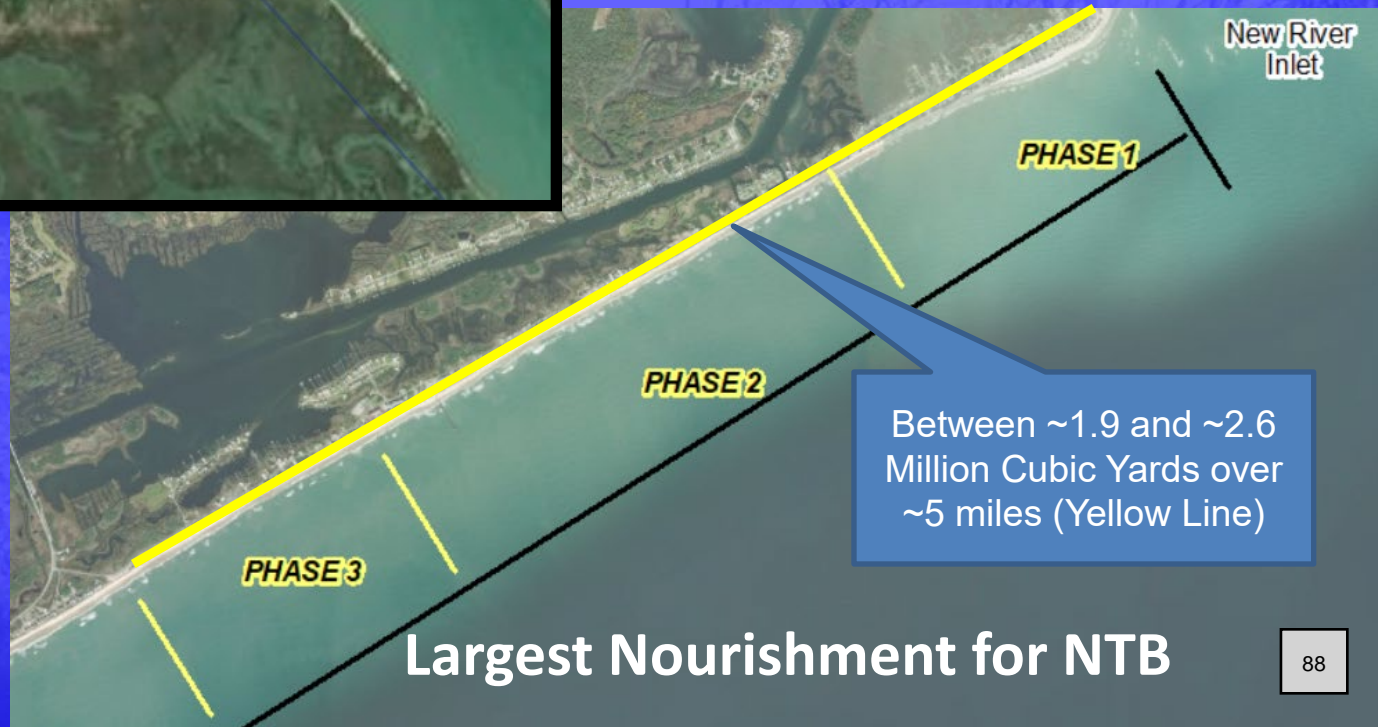
~220,000 cy Placed



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



- Had “One-Stop” Pre-App Meeting with Agencies in June
- Permit Application Finalization.
- Based on Agency Feedback, ~1.9 to 2.6 Million CY at DA 143
- Discussions with Wildlife Resources Commission (WRC)



Largest Nourishment for NTB

Potential Tropical Cyclone (PTC) 8

DECLARED OCTOBER 19, 2024

SUMMARY

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

DESIGNATIONS AND TYPES OF ASSISTANCE:

INDIVIDUAL ASSISTANCE (Assistance to individuals and households):

Not Requested.

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

Brunswick, Carteret, New Hanover, and Onslow Counties.

Dune Restoration to Withstand 5-Year Storm

Public Assistance

APPLICANT BRIEFING

Potential Tropical Cyclone Eight 2024

Public Assistance (PA)

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

Governing Laws, Regulations, and Policies

Stafford Act

Law

44 CFR

Program Regulations

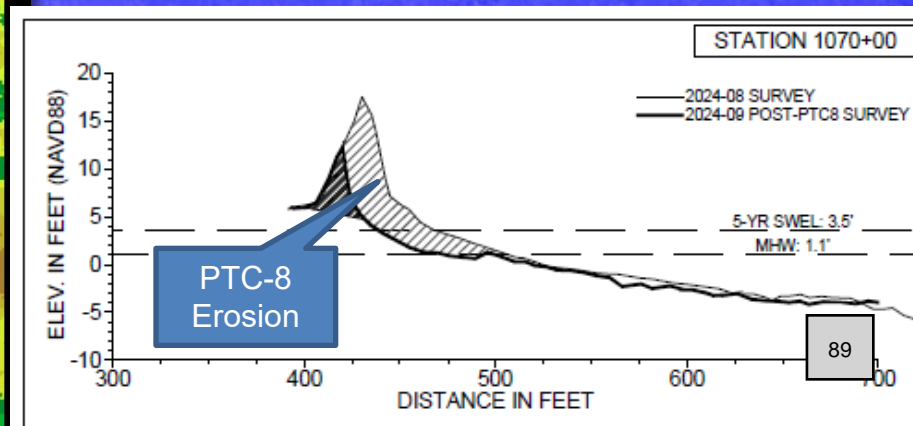
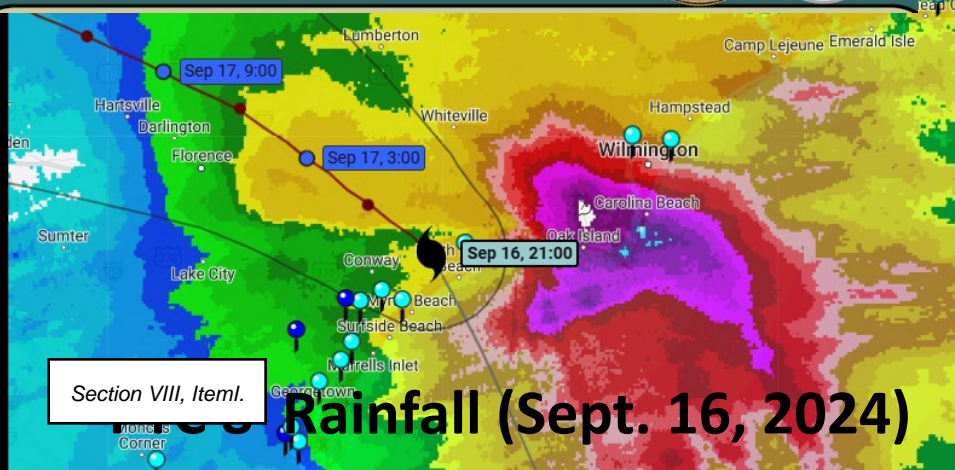
2 CFR

Procurement Requirements

PA Program & Policy Guide (PAPPG)

Policy

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



Potential Tropical Cyclone (PTC) 8

- FEMA Qualified Volume Calculations Based on 5-Year Storm Runup and Erosion Analysis
- FEMA Consolidated Resource Center (CRC) continues to review. Have issued 3 requests for additional information.



**FEMA Category B
Mitigation Not
Calculated by Dune
Losses**

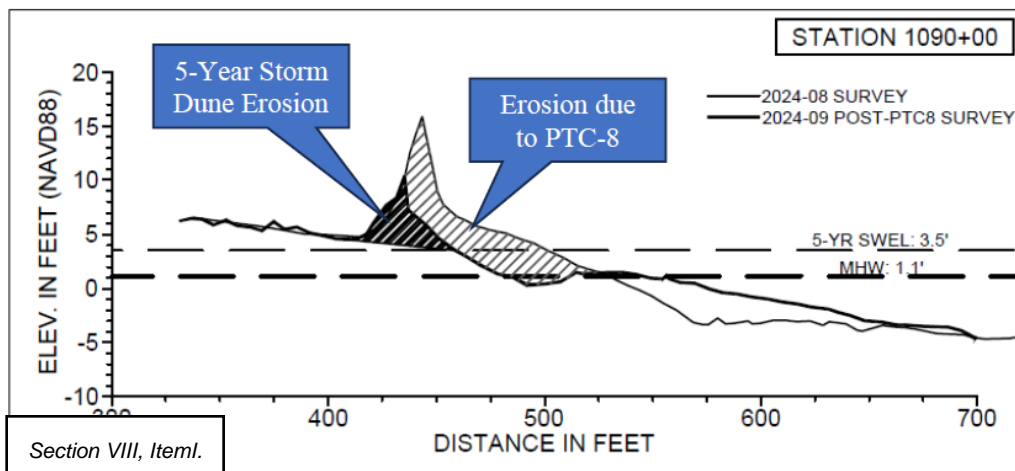
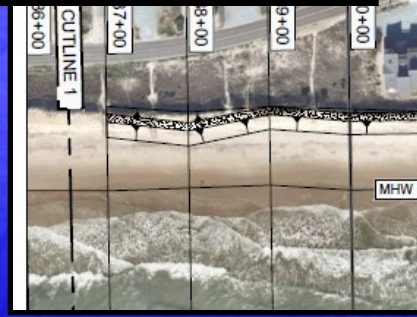
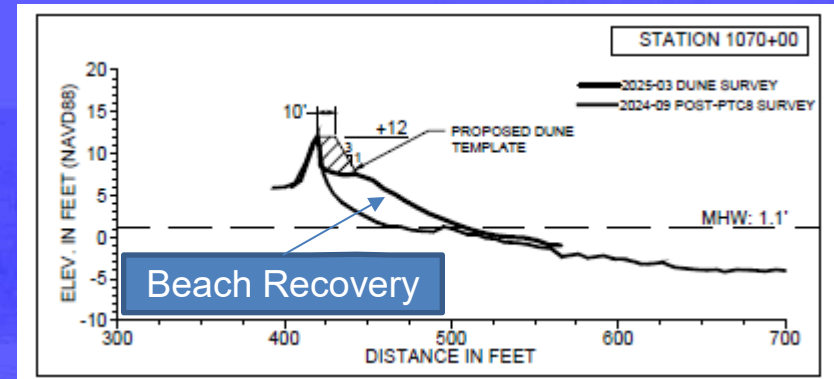
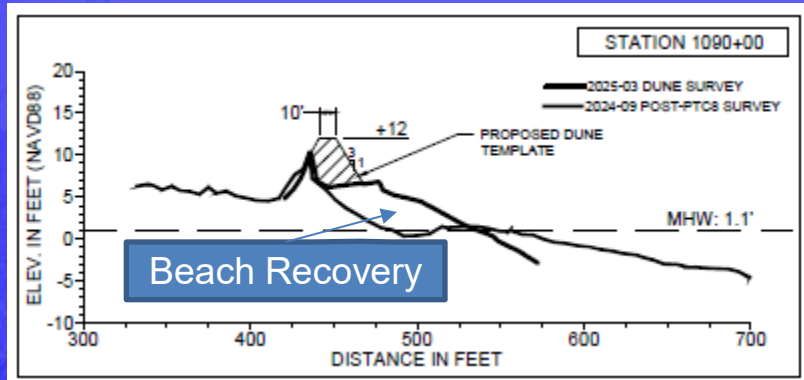


Figure 4: Transect 1090+00 profile showing PTC-8 erosion as well as 5-year storm erosion of 6 cy/ft (as recommended in FEMA mapping guidance).

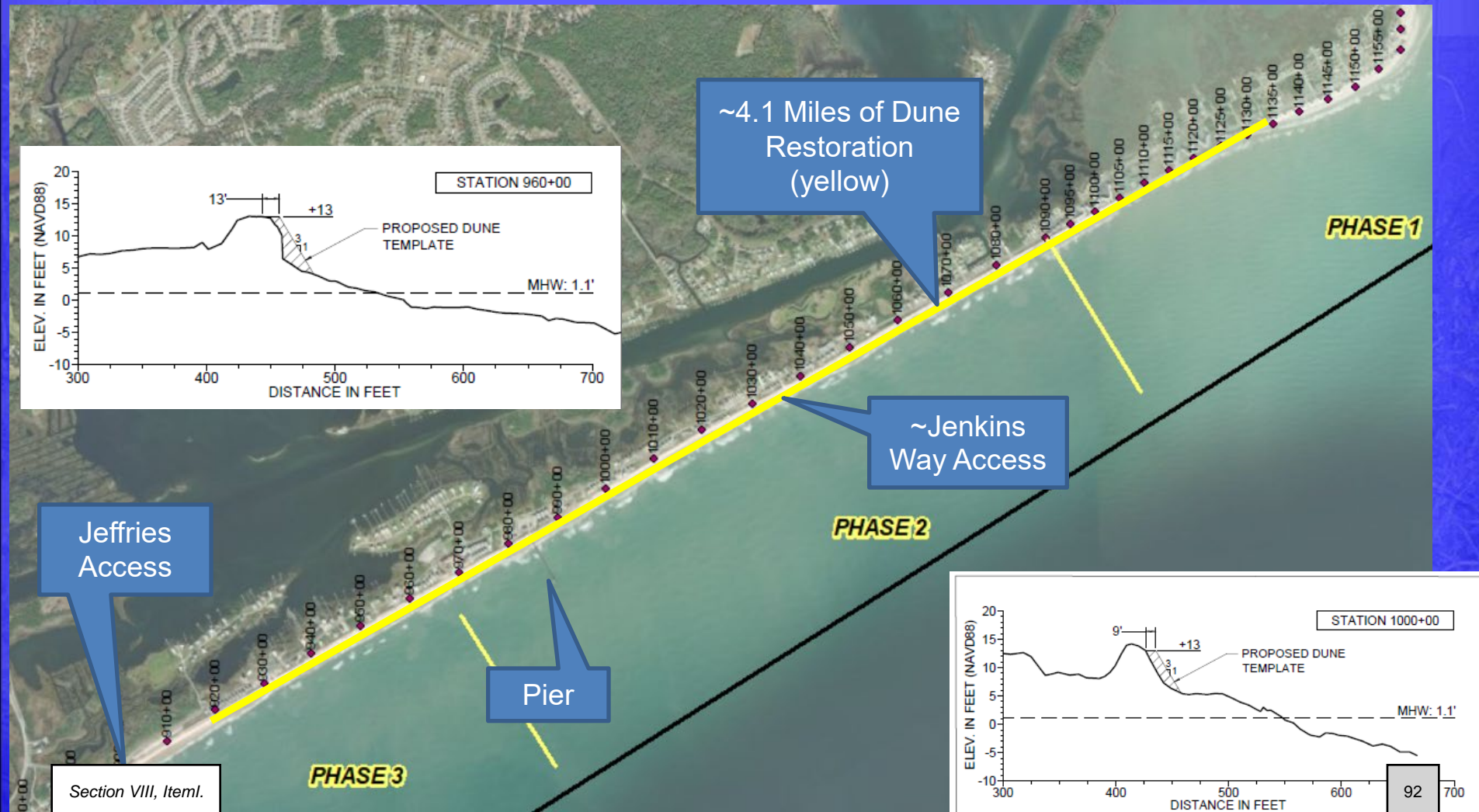


Critical Dune Restoration: ~8,000 cy in April/May

ST Wooten – Contractor



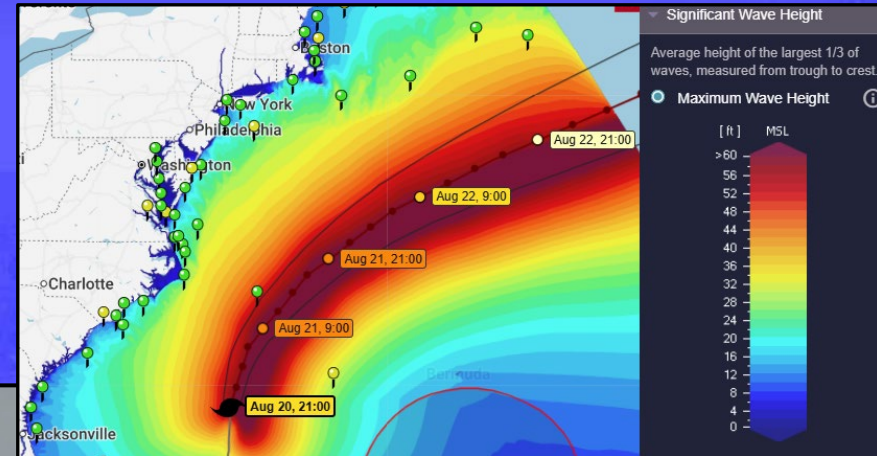
Northern Shoreline Dune Restoration (Phases 1 to 3 for 61,000 cy) Planned to Start This November ST Wooten – Contractor



Hurricane Erin

August 20-21

Phases 4 and 5 held up well. Dune scarping and erosion along Phases 1, 2, and 3



Note: Dune Restoration
Planned for Phases 1, 2, 3
Starting November 16

Post-Erin

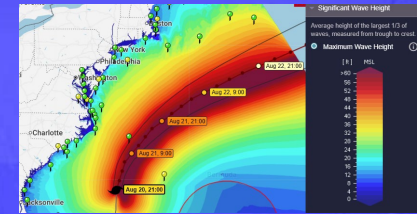


Section VIII, Item I.

Hurricane Erin

August 20-21

Phases 4 and 5 held up well. Dune scarping and erosion along Phases 1, 2, and 3



Post-Erin



Post-Erin at Topsail Dunes Bldg. 3



Post-Erin



Post-Erin

Note: Dune Restoration
Planned for Phases 1, 2, 3
Starting November 16

Section VIII, Item I.

Existing Beach Access

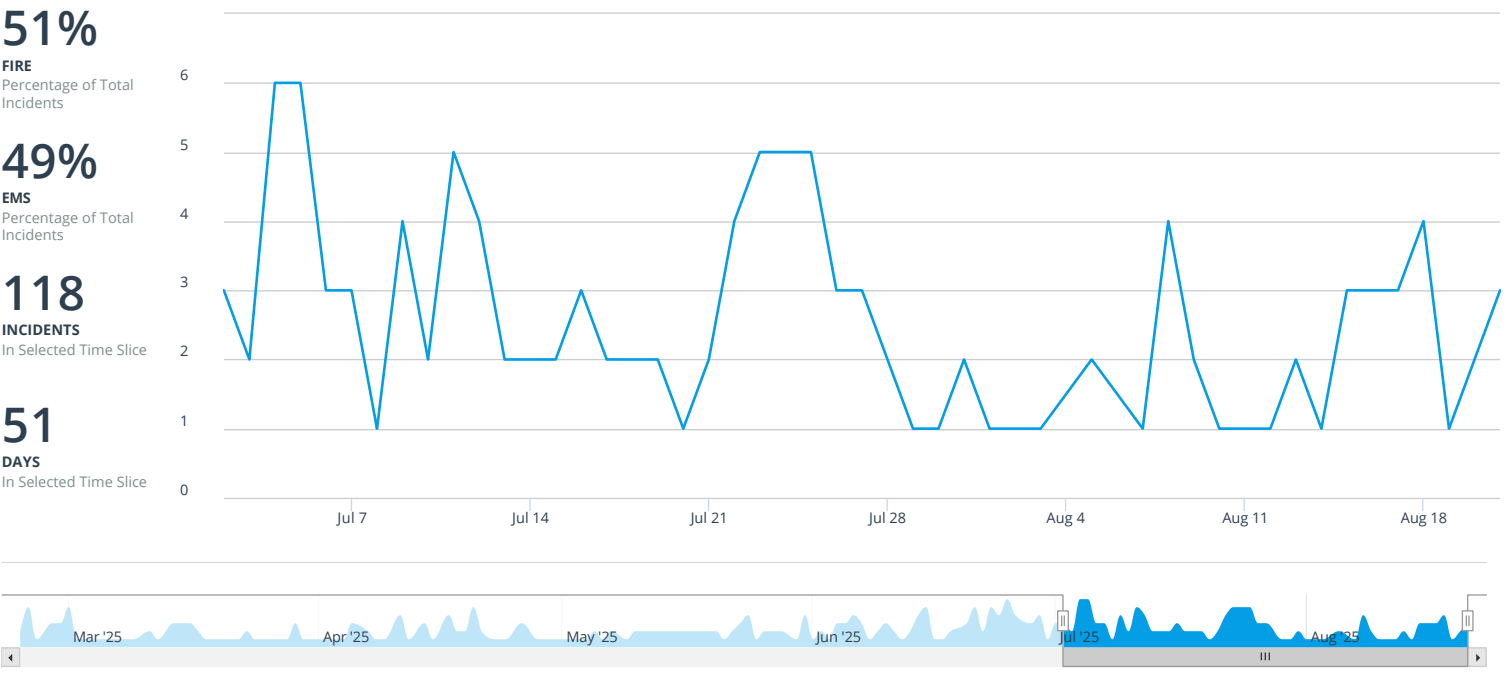


Town Beach Projects Updates

- New River Inlet Management Master Plan EIS: Final Sections of Draft EIS under several levels of USACE review. Higher level review ongoing.
- Post Tropical Cyclone 8 FEMA/NCEM coordination continues. FEMA have issued 3 requests for Information. 61,000 cy dune restoration in Phases 1,2 and 3 to occur beginning this November 16.
- Disposal Area 143 Beneficial Reuse for Nourishment of Phases 1,2,3 of between ~1.9 and ~2.6 million cubic yards. “One-Stop” pre-permit application held with agencies and final permit application in development. Coordination on DA143 use ongoing with Wildlife Resources Commission (WRC)
- Critical Dune restoration in Phases 1 and 2 COMPLETED.
- State Grant Nourishment - ~220,000 cy in Phase 4 COMPLETED.
- Phase 1 – Corps AIWW Project (~77,000 cy placed north of Topsail Reef condos) COMPLETED.
- Working with NTB Staff regarding funding, accounting and reimbursement for FEMA funded projects
- Permitting Coordination (all projects)



Custom ▾ Jul 2, 2025 - Aug 21, 2025 ▾



Counts

% Rows

% Columns

% All

Week Ending	7/6/25	7/13/25	7/20/25	7/27/25	8/3/25	8/10/25	8/17/25	8/24/25	8/31/25	9/7/25	9/14/25	9/21/25	9/28/25	Total
North End Station 1	7	14	4	11	3	3	7	8						57
South End Station 2	13	7	8	16	4	7	4	2						61
Total	20	21	12	27	7	10	11	10						118

Town of North Topsail Beach

Service



Integrity

Police Department

Chief William K. Younginer

Department Report for July 1, 2025 – July 31, 2025

Arrests	
DUI	1
Narcotics	1
Simple Assault	1
Traffic	8
Warrant	3

Citations	
Warning Citations	10
State Citations	7

Summary	
Total Calls for Service	242
Total Citations Issued	17
Total Reports	161
Total Security Checks	1823

Calls For Service	
Accidents	7
Alarm Calls	5
Animal	1
Assaults	3
B&E	1
Cit / Mot / Ped Assists	59
Communicating Threats	1
Disturbances	24
Domestic Disturbances	13
911 Hang Up	2
Hit & Run	1
Injury to Personal Property	1
Larceny	3
Misc. Calls	44
Missing Person	4
Mutual Affray	1
Suspicious Activity	15
Trespassing	3
Water Incident/Rescue	8

Assist Other Agencies	
E. M. S.	14
N.T.B. F.D.	10
O.C.S.	7
S.C.P.D.	1

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

Aldermen:
Mike Benson
Richard Grant
Laura Olszewski
Connie Pletl



Alice Derian, ICMA-CM
Town Manager

Alexis Stanfield, NCCCC
Town Clerk

**THE TOWN OF NORTH TOPSAIL BEACH
RESOLUTION 2025-04 TO AMEND THE ARTICLES OF INCORPORATION OF THE
ONSWLOW WATER AND SEWER AUTHORITY**

WHEREAS, The Onslow Water and Sewer Authority (“ONWASA”) was organized by the County of Onslow, the City of Jacksonville, the Town of Swansboro, the Town of Richlands, the Town of North Topsail Beach, and the Town of Holly Ridge;

WHEREAS, ONWASA’s Board of Directors consists of eight (8) directors, two appointed by the Board of Commissioners for the County of Onslow, two appointed by the City Council of the City of Jacksonville, one appointed by the Board of Commissioners of the Town of Swansboro, one appointed by the Board of Aldermen of the Town of Richlands, one appointed by the Board of Aldermen of the Town North Topsail Beach, and one appointed by the Town Council of the Town Holly Ridge;

WHEREAS, ONWASA’s Articles of Incorporation currently provide that only elected officials of the governing bodies of members of political subdivisions may be appointed to the Board of Directors of ONWASA;

WHEREAS, ONWASA’s Board of Directors believes that ONWASA will be better served if there was not a mandate that Board of Directors only be comprised of elected officials, and instead allowed for the member political subdivision to select directors without the requirement that such director be an elected official; and,

WHEREAS, the Town of North Topsail Beach desires to amend the existing Articles of Incorporation to remove the requirement that ONWASA’s directors be elected officials.

NOW, THEREFORE, BE IT RESOLVED, The Board of Aldermen for the Town of North Topsail Beach hereby approved that the last sentence in paragraph six (6) of the Articles of Incorporation of ONWASA, which reads “Only elected officials of the governing bodies of member political subdivisions may be appointed to the Board of Directors of the Onslow Water and Sewer Authority” be deleted and removed, and that the Mayor sign any documents necessary to amend the Articles of Incorporation of ONWASA to effectuate this removal.

This the 3rd day of September 2025.

Joann McDermon, Mayor

ATTEST:

Alexis Stanfield, Clerk

THE TOWN OF NORTH TOPSAIL BEACH'S
RESOLUTION TO AMEND THE ARTICLES OF INCORPORATION OF
THE ONSLOW WATER AND SEWER AUTHORITY

WHEREAS, the Onslow Water and Sewer Authority ("ONWASA") was organized by the County of Onslow, the City of Jacksonville, the Town of Swansboro, the Town of Richlands, the Town of North Topsail Beach, and the Town of Holly Ridge;

WHEREAS, ONWASA's Board of Directors consists of eight (8) directors, two appointed by the Board of Commissioners for the County of Onslow, two appointed by the City Council of the City of Jacksonville, one appointed by the Board of Commissioners of the Town of Swansboro, one appointed by the Board of Aldermen of the Town of Richlands, one appointed by the Board of Alderman of the Town of North Topsail Beach, and one appointed by the Town Council of the Town of Holly Ridge;

WHEREAS, ONWASA's Articles of Incorporation currently provide that only elected officials of the governing bodies of member political subdivisions may be appointed to the Board of Directors of ONWASA;

WHEREAS, ONWASA's Board of Directors believes that ONWASA will be better served if there was not a mandate that the Board of Directors be only comprised of elected officials, and instead allowed for the member political subdivisions to select directors without the requirement that such director be an elected official; and,

WHEREAS, the Town of North Topsail Beach desires to amend the existing Articles of Incorporation to remove the requirement that ONWASA's directors be elected officials.

NOW, THEREFORE, BE IT RESOLVED:

The Board of Aldermen for the Town of North Topsail Beach hereby approves that the last sentence in paragraph 6 of the Articles of Incorporation of ONWASA, which reads "Only elected officials of the governing bodies of member political subdivisions may be appointed to the Board of Directors of the Onslow Water and Sewer Authority" be deleted and removed, and

that the Mayor sign any documents necessary to amend the Articles of Incorporation of ONWASA to effectuate this removal.

This the ____ day of _____, 2025.

Joann McDermon, Mayor

ATTEST:

Clerk to the Board

RESOLUTION AMENDING THE BYLAWS OF
THE ONSLOW WATER AND SEWER AUTHORITY

WHEREAS, on or about January 25, 2002 the Onslow Water and Sewer Authority ("ONWASA") adopted its ByLaws;

WHEREAS, said ByLaws provide that the Directors have the power to alter, amend, and repeal the Bylaws; provided, however, that such action shall be taken only after sixty (60) days written notice of the text of such proposed amendment(s) is given to each Director and each Director's appointing political subdivision. Furthermore, any proposed amendment may only be adopted by the Directors following a public hearing, notice of which is given at least ten (10) days in advance of the date set for such hearing in a paper having general circulation within the jurisdiction of the Authority;

WHEREAS, the requisite notices have been provided and published;

WHEREAS, the governing bodies of each member political subdivision has approved a resolution amending ONWASA's Articles of Incorporation to remove any requirement that ONWASA's directors be elected officials;

WHEREAS, the Board of Directors desires to amend the existing ByLaws to conform with the amendment to the Articles of Incorporation and to clarify other certain portions of its ByLaws.

NOW, THEREFORE, THE BOARD OF DIRECTORS FOR THE ONSLOW WATER AND SEWER AUTHORITY DOTH RESOLVE:

1. The following Articles of the ByLaws of the Onslow Water and Sewer Authority are amended and rewritten to read as follows:

a. ARTICLE II

APPOINTMENT-TENURE, RESIGNATION, AND REPLACEMENT OF MEMBERS OR DIRECTORS

1. MEMBERSHIP

- A. There shall be eight (8) voting members of the Authority. Of the voting members, two (2) shall be appointed by the Board of Commissioners of the County of Onslow, two (2) shall be appointed by the City Council of the City of Jacksonville, one (1) appointed by the Board of Commissioners of the Town of Swansboro, one (1) appointed by the Board of Aldermen of the Town of Richlands, one (1) appointed by the Board of Aldermen of the Town of North Topsail Beach, and one (1) appointed by the Town Council of the Town of Holly Ridge.
- B. Each appointee to the membership of the Authority shall be known as a Director of the Authority; and when the term "member" is used, it shall mean Director.
- C. Directors shall be appointed for the respective terms as specified by G.S. 162A-5 of the "North Carolina Water and Sewer Authorities Act"; and may be removed with or without cause, by the governing body appointing said member, as provided by G.S. 162A-5. The initial

terms for each seat are set forth below. Following the expiration of each initial term, each term shall be for a term of three years for each seat.

Seat 1—County of Onslow County’s First Seat. Initial term expires October 3, 2001.

Seat 2—County of Onslow County’s Second Seat. Initial term expires October 3, 2003.

Seat 3—City of Jacksonville’s First Seat. Initial term expires October 3, 2001.

Seat 4—City of Jacksonville’s Second Seat. Initial term expires October 3, 2003.

Seat 5—Town of Swansboro. Initial term expires October 3, 2002.

Seat 6—Town of Richlands. Initial term expires October 3, 2002.

Seat 7—Town of North Topsail Beach. Initial term expires October 3, 2003.

Seat 8—Town of Holly Ridge. Initial term expires October 3, 2002.

2. All the rest and remainder of the ByLaws shall remain in full force and effect as previously adopted.
3. These amendments shall be effective upon adoption.

This the ____ day of _____, 2025.

ONSLOW WATER AND SEWER AUTHORITY

Michael R. Bennett, Chairman

Paul Conner, Vice Chairman

Richard Grant, Secretary/Treasurer

Jerry Bittner, Director

Joe Brown, Director

Gregory Hines, Director

Tony Padgett, Director

Robert Warden, Director

ATTEST:

Heather Norris, Clerk