



## BOARD OF ALDERMEN MEMORANDUM

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TO: MAYOR GRANT AND ALDERMEN

FROM: Wayne Johannessen, Finance Officer

SUBJECT: Finance Monthly Financial Report

DATE: May 13, 2026

Listed below are key financial highlights for FY 26:

**A) Budget vs Actual Report for all Funds.**

- 1) **General Fund** (Fund 10) Pages 1 – 9
  - i. **Ad Valorem Tax Current Year** – Currently \$4,453,919.15 of property taxes have been collected.
  - ii. **Interest Earnings** – most of the interest is earned on deposits held in the NCCMT and posts on the 1<sup>st</sup> day of the following month; therefore, NCCMT April interest will not be available until May 1<sup>st</sup>. Interest earned through March of \$704,255.98 is 117% of budget.
  - iii. **Utility Franchise Tax** – the tax is received quarterly in arrears. The first distribution for the Months July – September is received in December; October – December in March; January – March in June and April – June in September. This tax is susceptible to extreme weather. Currently \$255,767.65 of Utility Franchise taxes have been collected.
  - iv. **Sales Tax** – this tax is received in arrears. January Sales were received in April, \$1,966,593.07 is 66% budget. The remaining schedule has the final month of June 2026 will be received in September 2026. This tax is susceptible to economic conditions.
- 2) **Capital Improvement Fund** (Fund 12) Page 10
  - i. **Ad Valorem Tax** – most of these taxes are received between October and January. Currently \$1,198,219.37 in property taxes have been collected.
  - ii. **Onslow County Fire Tax** – County paid \$501,869.10 or \$15,843.10 more than budget.
- 3) **Shoreline Protection** (Fund 30) pages 11-12
  - i. **Accommodation Tax** – received \$2,165,661.73 through April 24<sup>th</sup>. This tax is susceptible to economic and weather conditions.
  - ii. **Interest Earnings** – most of the interest is earned on deposits held in the NCCMT and posts on the first day of the following month; therefore, NCCMT April interest will not be available until May 1<sup>st</sup>. Interest earned through March of \$211,534.44 169% of budget.
  - iii. **Ad Valorem Tax** – most of these taxes are received between October and January. Currently \$1,711,217.18 of property taxes have been collected.

- iv. **Sales Tax** – – this tax is received in arrears. January Sales were received in April \$673,129.17 is 61% budget. The remaining schedule has the final month of June 2026 will be received in September 2026. This tax is susceptible to economic conditions.
  - v. **Paid Parking Revenue** – this revenue is received in arrears. \$269,026.35 received through February. This revenue is susceptible to weather conditions.
- 4) **Capital Project Beach Maintenance (Fund 31) pages 13-15.**
- i. NOTE: Multi-year Fund. This impacts comparisons of transfers in from annual funds when the multi-year fund has the history of prior years. **All Revenues and Expenditures are Project to Date.**
  - ii. **Investment Income** – Total Balance \$1,385,329.62 and is over budget \$1,112,944. NCDEQ Balance of NCCMT is \$2,842,976.04 (\$1,730,032.71 Grant and \$1,112,943.33) Interest.

		<b>Interest Earned</b>	
<b>Fund 31</b>			
FY 2023		91,646.76	GASB 100
Auditor Adj FY 23	**	2,714.00	
FY 2024		527,493.79	GASB 100
Auditor Adj FY 24	**	269,672.29	
FY 2025		412,384.83	
Total Prior Years Interest		1,303,911.67	
FY 2026		81,417.95	JUL - FEB
		1,385,329.62	
** Auditor Adj Notes related to debt issuance			
<b>NCDEQ INTEREST</b>		<b>1,112,943.33</b>	<b>AS OF 03/30/2026</b>

- iii. **FEMA Reimbursement**
    - Dorian PW 424 – CAT B – Closed 11/28/25 – Final Payment in FEMA Processing \$345,623.56
  - iv. **FEMA** – Florence Cat G is in status - Close Out Initiated. FEMA finalized the Final Inspection Report (FIR) showing Florence overspent by \$8,060,251.06. This FIR is in final finance review prior to disbursement of payments to the Town. Total balance owed to the Town \$11,484,423.86.
  - v.
- 5) **Grant Project FEMA – 4837 PTC8 (Fund 32) page 16-17**
- i. NOTE: Multi-year Fund. Category G: Dune Crossover at Marina Way and Category G: Emergency Berm (Beach Project)
  - ii. Town approved the Scope and Cost \$4,330,561 for Project 805109. for Project 805109. Current FEMA step – Pending Large Project Review. Once the Town gets a Funding Agreement, then the Town can request reimbursement for the costs incurred to date.
  - iii. Due to the lack of funding agreement and the need for this work to commence, Fund 30 transferred to Fund 32 the current estimated amount for the project. Moving forward contemplates that this transfer will be repaid to Fund 30 and all federal and state requirements for reimbursement followed.
- 6) **Capital Project Fire Station 2 (Fund 50) page 18.**
- i. NOTE: **Multi-year Fund.**
  - ii. Contingency balance in this project is \$53,823 to cover any unforeseen costs.
- 7) **Grant Project Stormwater NCEM DRMG2304 (Fund 60) page 19-20**
- i. NOTE: **Multi-year Fund.**
  - ii. This project is funded by NCEM and has no matching requirements.
  - iii. Reimbursement request has been submitted and waiting for approval.

**B) Payments Processed:** Cash Disbursements (ACH) \$206,112.52 and Accounts Payable Checks \$1,989,285.26 = \$2,195,397.78.

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

- 1) **Fund 31** – NC Capital Management Trust reflects payments that have occurred through January 27<sup>th</sup>. The Total \$5,082,551.23 is \$2,842,976.04 unspent NCDEQ grant and interest; and the balance of \$31,333,943.73 is attributable to the unspent transferred in funds.

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

Respectfully submitted,



Finance Officer

**Attachments:**

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

Cash Disbursements 03/18/2026 – 04/24/2026 – 4 Pages.

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

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

Budget vs Actual

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Revenues</b>								
10-301-00 AD VALOREM TAX - Current Year	4,297,249	0.00	0.00	27,685.27	4,453,919.15	156,670.15	104%	
10-301-01 AD VALOREM TAX - Prior Years	45,000	0.00	0.00	855.00	52,904.86	7,904.86	118%	
10-301-02 AD VALOREM TAX - MOTV	80,000	0.00	0.00	8,508.05	79,772.62	(227.38)	100%	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	0.00	1,886.69	21,817.03	18,817.03	727%	
10-329-00 INTEREST	602,000	0.00	0.00	76,283.74	704,255.98	102,255.98	117%	
10-335-00 MISCELLANEOUS	2,000	0.00	0.00	42.00	3,643.54	1,643.54	182%	
10-336-07 SALE OF TOWN MERCHANDISE	7,000	0.00	0.00	595.35	5,862.05	(1,137.95)	84%	
10-337-00 UTILITIES FRANCHISE TAX	530,612	0.00	0.00	107,136.84	255,767.65	(274,844.35)	48%	
10-341-00 BEER & WINE TAX	3,400	0.00	0.00	0.00	0.00	(3,400.00)		
10-343-00 POWELL BILL ALLOCATIONS	43,000	0.00	0.00	0.00	41,338.49	(1,661.51)	96%	
10-345-00 LOCAL OPTION SALES TAX	2,962,767	0.00	0.00	238,252.84	1,966,593.07	(996,173.93)	66%	
10-345-01 SALES & USE TAX RETURN	0	0.00	0.00	46.34	435.33	435.33		
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	0.00	444.94	(305.06)	59%	
10-350-00 RECREATION -RENTAL FEES	2,000	0.00	0.00	100.00	2,000.00	0.00	100%	
10-350-01 PAID PARKING REVENUE	112,125	0.00	0.00	17,057.02	89,675.17	(22,449.83)	80%	
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	4,000	0.00	0.00	248.50	2,987.35	(1,012.65)	75%	
10-352-01 FIRE INSPECTIONS & VIOLATION FEES	500	0.00	0.00	0.00	0.00	(500.00)		
10-352-02 CODE ENFORCEMENT FINES	3,000	0.00	0.00	0.00	0.00	(3,000.00)		
10-355-00 BUILDING PERMITS	65,000	0.00	0.00	1,220.00	55,512.11	(9,487.89)	85%	
10-355-01 MECHANICAL PERMITS	8,000	0.00	0.00	420.00	4,870.50	(3,129.50)	61%	
10-355-02 ELECTRICAL PERMITS	12,000	0.00	0.00	1,260.00	15,650.00	3,650.00	130%	
10-355-03 PLUMBING PERMITS	1,200	0.00	0.00	70.00	11,270.00	10,070.00	939%	
10-355-04 INSULATION PERMITS	500	0.00	0.00	0.00	490.00	(10.00)	98%	
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	0.00	0.00	158.00	(142.00)	53%	
10-355-06 TECHNOLOGY FEE	5,000	0.00	0.00	200.00	4,840.99	(159.01)	97%	
10-355-07 REINSPECTION FEE/FINES	13,000	0.00	0.00	225.00	7,545.00	(5,455.00)	58%	

Budget vs Actual

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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-355-09 CCR FEES	2,000	0.00	0.00	25.00	500.00	(1,500.00)	25%	
10-357-08 PLANNING & ZONING FEES	28,000	0.00	0.00	2,400.00	20,530.00	(7,470.00)	73%	
10-359-00 REFUSE COLLECTION FEES	575,418	0.00	0.00	51,771.74	356,161.98	(219,256.02)	62%	
10-359-52 ADD'L CART RECYCLING	0	0.00	0.00	0.00	240.00	240.00		
10-367-01 SALES TAX REFUNDS	0	0.00	0.00	60,451.80	60,451.80	60,451.80		
10-368-01 NCDOT GRASS MOWING REIMB	7,776	0.00	0.00	0.00	7,776.48	0.48	100%	
10-368-10 NCOSMB GRANT #12791	34,000	0.00	0.00	0.00	34,000.00	0.00	100%	
10-370-01 LAST CALL FOUNDATION (LCF) FIRE	6,063	0.00	0.00	0.00	0.00	(6,063.05)		
10-383-00 SALE OF FIXED ASSETS	10,000	0.00	0.00	10,000.00	11,850.00	1,850.00	119%	
<b>Revenues Totals:</b>	<b>9,466,660</b>	<b>0.00</b>	<b>0.00</b>	<b>606,741.18</b>	<b>8,273,264.09</b>	<b>(1,193,395.96)</b>	<b>87%</b>	
<b>Expenses</b>								
10-410-01 BOARD STIPEND (WAS 10-410-95)	3,600	0.00	0.00	0.00	900.00	2,700.00	25%	
10-410-03 PART-TIME SALARIES	36,000	0.00	0.00	3,500.00	30,000.00	6,000.00	83%	
10-410-05 FICA (7.65%)	3,030	0.00	0.00	267.75	2,363.88	666.12	78%	
10-410-14 TRAVEL & TRAINING	2,000	0.00	0.00	0.00	0.00	2,000.00		
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	0.00	1,028.12	471.88	69%	
10-410-43 AUDITOR FEES	26,750	0.00	0.00	0.00	26,750.00	0.00	100%	
10-410-45 TAX COLLECTION FEES	76,000	0.00	0.00	9,745.15	52,323.96	23,676.04	69%	
10-410-47 PROFESSIONAL SERVICES	244,500	58,645.67	0.00	10,297.50	85,716.78	100,137.55	59%	
10-410-50 DONATIONS OTHER AGENCIES	13,500	0.00	0.00	0.00	1,500.00	12,000.00	11%	
10-410-53 DUES & SUBSCRIPTIONS	2,200	0.00	0.00	2,017.00	2,192.00	8.00	100%	
10-410-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-410-58 TAX REFUNDS	1,000	0.00	0.00	0.00	645.19	354.81	65%	
<b>GOVERNING BODY Totals:</b>	<b>410,580</b>	<b>58,645.67</b>	<b>0.00</b>	<b>25,827.40</b>	<b>203,419.93</b>	<b>148,514.40</b>	<b>64%</b>	
10-420-02 SALARIES	608,372	0.00	0.00	49,665.88	387,208.05	221,163.95	64%	
10-420-03 PART-TIME SALARIES	22,200	0.00	0.00	0.00	0.00	22,200.00		
10-420-04 OVERTIME	3,000	0.00	0.00	0.00	0.00	3,000.00		

**Budget vs Actual**

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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-420-05 FICA (7.65%)	49,273	0.00	0.00	3,732.42	27,464.93	21,808.07	56%	
10-420-06 GROUP INSURANCE	55,734	0.00	0.00	3,968.12	32,662.96	23,071.04	59%	
10-420-07 ORBIT RETIREMENT (12.23%)	88,743	0.00	0.00	5,106.50	53,982.65	34,760.35	61%	
10-420-08 401K (3%)	18,388	0.00	0.00	1,057.98	11,039.34	7,348.66	60%	
10-420-10 EMPLOYEE TRAINING	10,000	0.00	0.00	0.00	2,055.62	7,944.38	21%	
10-420-11 POSTAGE	2,500	0.00	0.00	0.00	680.00	1,820.00	27%	
10-420-12 MANAGER EXPENSE ACCT	1,000	0.00	0.00	0.00	0.00	1,000.00		
10-420-13 TUITION REIMBURSEMENT	5,000	0.00	0.00	0.00	0.00	5,000.00		
10-420-14 TRAVEL & TRAINING	3,805	0.00	0.00	237.80	237.80	3,567.20	6%	
10-420-15 BANK CHARGES	2,000	0.00	0.00	0.00	404.33	1,595.67	20%	
10-420-17 M & R VEHICLE	2,000	0.00	0.00	0.00	165.54	1,834.46	8%	
10-420-18 CONSUMABLES	5,000	0.00	0.00	0.00	1,123.10	3,876.90	22%	
10-420-26 ADVERTISING	2,500	0.00	0.00	0.00	1,040.00	1,460.00	42%	
10-420-31 GAS, OIL & TIRES	2,200	0.00	0.00	0.00	1,019.54	1,180.46	46%	
10-420-32 OFFICE SUPPLIES	6,000	0.00	0.00	0.00	2,734.01	3,265.99	46%	
10-420-34 TOWN APPAREL & MERCH EXPENSE	11,000	4,988.98	0.00	0.00	1,825.52	4,185.50	62%	
10-420-45 CONTRACTED SERVICES	437,386	32,872.53	0.00	28,713.29	339,120.13	65,393.34	85%	
10-420-53 DUES & SUBSCRIPTIONS	2,440	0.00	0.00	434.00	2,224.00	216.00	91%	
10-420-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-420-58 EMPLOYEE ENGAGEMENT	8,000	0.00	0.00	0.00	2,102.82	5,897.18	26%	
ADMINISTRATION Totals:	1,347,041	37,861.51	0.00	92,915.99	867,090.34	442,089.15	67%	
10-430-57 ELECTION EXPENSES	5,000	0.00	0.00	0.00	3,938.45	1,061.55	79%	
ELECTIONS Totals:	5,000	0.00	0.00	0.00	3,938.45	1,061.55	79%	
10-480-02 SALARIES	95,170	0.00	0.00	6,961.16	73,342.18	21,827.82	77%	
10-480-05 FICA (7.65%)	7,281	0.00	0.00	530.56	5,590.01	1,690.99	77%	
10-480-06 GROUP INSURANCE	8,859	0.00	0.00	772.68	7,310.53	1,548.47	83%	
10-480-07 ORBIT RETIREMENT (12.96%)	13,780	0.00	0.00	1,007.98	10,619.99	3,160.01	77%	
10-480-08 401K (3%)	2,855	0.00	0.00	208.84	2,192.82	662.18	77%	

Budget vs Actual

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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-480-10 EMPLOYEE TRAINING	1,500	544.95	0.00	0.00	0.00	955.05	36%	
10-480-11 PHONES	34,980	1,670.87	0.00	1,262.98	23,813.34	9,495.79	73%	
10-480-16 M & R EQUIPMENT	6,000	0.00	0.00	3,395.00	4,230.32	1,769.68	71%	
10-480-33 DEPARTMENT SUPPLIES	2,800	1,500.00	0.00	0.00	1,110.07	189.93	93%	
10-480-46 BUILDING SECURITY	33,500	23,661.45	0.00	0.00	0.00	9,838.55	71%	
10-480-53 DUES & SUBSCRIPTIONS	119,594	11,422.26	0.00	815.00	87,303.96	20,867.78	83%	
10-480-57 MISCELLANEOUS	500	0.00	0.00	92.54	92.54	407.46	19%	
10-480-58 WEB EOC SERVICE	1,500	0.00	0.00	0.00	1,125.00	375.00	75%	
10-480-74 CAPITAL OUTLAY	11,372	0.00	0.00	0.00	2,909.80	8,462.20	26%	
10-480-76 EQUIP LEASE PAYMENTS (COMPUTERS COPIERS)	12,000	2,680.91	0.00	516.39	5,309.31	4,009.78	67%	
IT DEPARTMENT Totals:	351,691	41,480.44	0.00	15,563.13	224,949.87	85,260.69	76%	
10-490-02 SALARIES	189,205	0.00	0.00	13,831.74	129,312.37	59,892.63	68%	
10-490-05 FICA (7.65%)	14,947	0.00	0.00	1,057.62	9,889.62	5,057.38	66%	
10-490-06 GROUP INSURANCE	17,718	0.00	0.00	840.23	6,564.52	11,153.48	37%	
10-490-07 ORBIT RETIREMENT (12.23%)	28,290	0.00	0.00	2,002.84	18,724.46	9,565.54	66%	
10-490-08 401K (3%)	5,862	0.00	0.00	414.96	3,761.47	2,100.53	64%	
10-490-10 EMPLOYEE TRAINING	8,500	0.00	0.00	0.00	2,270.23	6,229.77	27%	
10-490-16 M & R EQUIPMENT	500	0.00	0.00	0.00	0.00	500.00		
10-490-17 M & R VEHICLES	1,000	0.00	0.00	0.00	0.00	1,000.00		
10-490-31 GAS, OIL, & TIRES	2,200	0.00	0.00	0.00	163.68	2,036.32	7%	
10-490-33 DEPARTMENTAL SUPPLIES	0	0.00	0.00	0.00	17.08	(17.08)		
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	0.00	863.39	786.61	52%	
10-490-57 MISCELLANEOUS	250	0.00	0.00	0.00	0.00	250.00		
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	0.00	0.00	199.00	1,201.00	14%	
PLANNING/ZONING/CAMA Totals:	271,522	0.00	0.00	18,147.39	171,765.82	99,756.18	63%	
10-491-02 SALARIES	167,258	0.00	0.00	4,462.40	51,517.21	115,740.79	31%	
10-491-05 FICA (7.65%)	12,795	0.00	0.00	340.16	3,903.93	8,891.07	31%	
10-491-06 GROUP INSURANCE	17,718	0.00	0.00	754.24	5,828.44	11,889.56	33%	

## Budget vs Actual

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-491-07 ORBIT RETIREMENT (12.23%)	24,219	0.00	0.00	646.16	7,459.70	16,759.30	31%	
10-491-08 401K (3%)	5,018	0.00	0.00	133.88	1,541.08	3,476.92	31%	
10-491-10 EMPLOYEE TRAINING	5,504	0.00	0.00	0.00	0.00	5,504.00		
10-491-17 M & R VEHICLES	1,200	0.00	0.00	0.00	28.00	1,172.00	2%	
10-491-31 GAS, OIL & TIRES	3,300	0.00	0.00	0.00	430.33	2,869.67	13%	
10-491-33 DEPARTMENTAL SUPPLIES	0	0.00	0.00	0.00	52.98	(52.98)		
10-491-45 CONTRACTED SERVICES	51,450	25,650.00	0.00	2,128.00	19,375.00	6,425.00	88%	
10-491-53 DUES & SUBSCRIPTIONS	335	0.00	0.00	0.00	187.77	147.23	56%	
10-491-54 DEMOLITION	30,000	0.00	0.00	0.00	0.00	30,000.00		
10-491-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-491-89 SETTLEMENT AGREEMENT	11,400	0.00	0.00	0.00	11,400.00	0.00	100%	
INSPECTIONS Totals:	330,697	25,650.00	0.00	8,464.84	101,724.44	203,322.56	39%	
10-500-13 UTILITIES	55,000	0.00	0.00	4,009.75	43,419.28	11,580.72	79%	
10-500-15 M & R BUILDINGS/GROUNDS	156,384	27,873.72	0.00	6,365.00	20,469.18	108,041.10	31%	
10-500-17 LANDSCAPING EXPENSE	38,527	7,381.56	0.00	0.00	22,144.68	9,000.76	77%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	0.00	389.60	2,944.07	3,555.93	45%	
10-500-35 FURNITURE	15,000	0.00	0.00	0.00	0.00	15,000.00		
10-500-43 CLEANING SERVICES	15,000	3,500.00	0.00	750.00	10,000.00	1,500.00	90%	
10-500-45 PEST CONTROL	2,566	250.00	0.00	30.00	110.00	2,206.00	14%	
10-500-57 TOWN SIGN M & R	2,500	0.00	0.00	0.00	0.00	2,500.00		
10-500-74 CAPITAL OUTLAY	170,000	100,000.00	0.00	0.00	0.00	70,000.00	59%	
10-500-76 LEASE PAYMENTS	42,312	0.00	0.00	3,000.00	39,412.00	2,900.00	93%	
PUBLIC BLDGS Totals:	503,789	139,005.28	0.00	14,544.35	138,499.21	226,284.51	55%	
10-501-09 WORKER'S COMPENSATION	66,702	0.00	0.00	0.00	39,835.55	26,866.45	60%	
10-501-10 TOWN HRA INSURANCE	58,500	0.00	0.00	1,795.56	51,754.59	6,745.41	88%	
10-501-13 PROPERTY LIABILITY & BONDS	156,444	0.00	0.00	730.00	128,489.00	27,955.00	82%	
10-501-17 VFIS INSURANCE	26,281	0.00	0.00	0.00	21,752.00	4,529.00	83%	
10-501-53 CYBER INSURANCE	17,325	0.00	0.00	0.00	10,814.31	6,510.69	62%	
10-501-54 FLOOD INSURANCE	51,975	0.00	0.00	0.00	38,177.00	13,798.00	73%	

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2026

INSURANCE Totals:	377,227	0.00	0.00	2,525.56	290,822.45	86,404.55	77%
10-509-02 PSA SALARY	16,540	0.00	0.00	1,223.34	12,086.50	4,453.50	73%
10-509-05 FICA (7.65%)	1,265	0.00	0.00	93.58	933.97	331.03	74%
PSA - RETIRED POLICE OFFICERS Totals:	17,805	0.00	0.00	1,316.92	13,020.47	4,784.53	73%
10-510-02 SALARIES	891,863	0.00	0.00	56,549.41	651,533.62	240,329.38	73%
10-510-03 PART-TIME SALARIES	25,695	0.00	0.00	1,144.50	12,427.45	13,267.55	48%
10-510-04 OVERTIME	39,606	0.00	0.00	2,709.96	25,520.41	14,085.59	64%
10-510-05 FICA (7.65%)	73,006	0.00	0.00	4,535.45	52,337.29	20,668.71	72%
10-510-06 GROUP INSURANCE	124,026	0.00	0.00	7,781.41	74,640.25	49,385.75	60%
10-510-07 ORBIT RETIREMENT (13.04%)	148,875	0.00	0.00	9,468.29	108,016.65	40,858.35	73%
10-510-08 401K (5%)	45,660	0.00	0.00	2,831.44	32,233.92	13,426.08	71%
10-510-09 BEACH PATROL EXPENSE	12,189	0.00	0.00	0.00	3,364.00	8,825.00	28%
10-510-10 EMPLOYEE TRAINING	10,100	0.00	0.00	0.00	10,379.23	(279.23)	103%
10-510-16 M & R EQUIPMENT	6,900	0.00	0.00	0.00	898.00	6,002.00	13%
10-510-17 M & R VEHICLES	10,000	1,700.00	0.00	0.00	3,696.90	4,603.10	54%
10-510-31 GAS,OIL & TIRES	64,000	3,648.11	0.00	0.00	46,887.31	13,464.58	79%
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	0.00	990.95	9.05	99%
10-510-33 DEPARTMENTAL SUPPLIES	8,550	0.00	0.00	0.00	5,438.75	3,111.25	64%
10-510-36 UNIFORMS	11,000	4,300.00	0.00	0.00	5,522.56	1,177.44	89%
10-510-37 BALLISTIC VEST GRANT EXPENSE	10,400	0.00	0.00	0.00	3,552.24	6,847.76	34%
10-510-45 CONTRACTED SERVICES	26,000	26,000.00	0.00	0.00	0.00	0.00	100%
10-510-47 PROFESSIONAL SERVICES	660	0.00	0.00	0.00	626.48	33.52	95%
10-510-53 DUES & SUBSCRIPTIONS	23,580	0.00	0.00	13.60	19,549.94	4,030.06	83%
10-510-57 K-9 EXPENSES	3,000	0.00	0.00	0.00	631.68	2,368.32	21%
10-510-60 LESO PROGRAM	7,500	0.00	0.00	0.00	3,165.39	4,334.61	42%
10-510-73 NON-CAPITAL OUTLAY	16,720	0.00	0.00	0.00	15,578.01	1,141.99	93%
10-510-74 CAPITAL OUTLAY	145,405	3,003.61	0.00	0.00	121,041.34	21,360.05	85%
10-510-76 TAXES & TITLES	8,700	1,600.00	0.00	0.00	1,533.92	5,566.08	36%
POLICE Totals:	1,714,435	40,251.72	0.00	85,034.06	1,199,566.29	474,616.99	72%

Budget vs Actual

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-545-02 SALARIES	197,795	0.00	0.00	15,300.44	145,893.76	51,901.24	74%	
10-545-04 OVERTIME	9,720	0.00	0.00	0.00	2,551.34	7,168.66	26%	
10-545-05 FICA (7.65%)	15,821	0.00	0.00	1,163.88	11,303.85	4,517.15	71%	
10-545-06 GROUP INSURANCE	35,436	0.00	0.00	2,356.76	17,819.53	17,616.47	50%	
10-545-07 ORBIT RETIREMENT (12.23%)	29,943	0.00	0.00	2,215.48	21,494.76	8,448.24	72%	
10-545-08 401K (3%)	6,205	0.00	0.00	459.02	4,227.24	1,977.76	68%	
10-545-14 EMPLOYEE TRAINING	7,500	0.00	0.00	0.00	0.00	7,500.00		
10-545-16 M & R EQUIPMENT	37,000	2,518.94	0.00	0.00	16,374.66	18,106.40	51%	
10-545-17 M & R VEHICLES	35,000	1,227.52	0.00	2,914.49	14,218.62	19,553.86	44%	
10-545-31 GAS, OIL & TIRES	22,000	1,722.22	0.00	2,015.09	14,152.99	6,124.79	72%	
10-545-32 OFFICE SUPPLIES	300	0.00	0.00	0.00	28.50	271.50	10%	
10-545-33 DEPARTMENTAL SUPPLIES & EQUIP	7,000	0.00	0.00	0.00	5,661.53	1,338.47	81%	
10-545-34 MOSQUITO CONTROL EXPENSE	2,000	0.00	0.00	0.00	119.00	1,881.00	6%	
10-545-36 UNIFORMS	2,500	0.00	0.00	0.00	2,228.15	271.85	89%	
10-545-37 RENTAL EQUIPMENT	6,000	981.00	0.00	0.00	1,979.51	3,039.49	49%	
10-545-45 CONTRACTED SERVICES	2,092	2,091.90	0.00	0.00	0.00	0.10	100%	
10-545-53 DUES & SUBSCRIPTIONS	3,000	0.00	0.00	0.00	0.00	3,000.00		
10-545-74 CAPITAL OUTLAY	167,595	0.00	0.00	0.00	136,724.06	30,870.94	82%	
<b>PUBLIC WORKS Totals:</b>	<b>586,907</b>	<b>8,541.58</b>	<b>0.00</b>	<b>26,425.16</b>	<b>394,777.50</b>	<b>183,587.92</b>	<b>69%</b>	
10-560-13 STREET LIGHT EXPENSE	32,000	0.00	0.00	0.00	14,494.20	17,505.80	45%	
10-560-15 M & R PUBLIC PARKING	25,000	0.00	0.00	0.00	6,680.00	18,320.00	27%	
10-560-16 M & R EQUIPMENT	6,000	0.00	0.00	0.00	2,383.13	3,616.87	40%	
10-560-33 DEPARTMENTAL SUPPLIES	5,000	0.00	0.00	0.00	0.00	5,000.00		
10-560-34 STRIPING	288,000	0.00	0.00	0.00	0.00	288,000.00		
10-560-35 SIGNS	5,000	1,750.00	0.00	750.00	750.00	2,500.00	50%	
10-560-43 TOWN ENTRANCE SIGNS	20,000	0.00	0.00	0.00	0.00	20,000.00		
10-560-45 CONTRACTED SERVICES	2,500	0.00	0.00	0.00	1,490.00	1,010.00	60%	
10-560-72 STORMWATER	20,000	0.00	0.00	0.00	0.00	20,000.00		

## Budget vs Actual

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-560-73 STREET PAVING & REPAIR	52,000	20,000.00	0.00	0.00	833.24	31,166.76	40%	
10-560-74 CAPITAL OUTLAY	75,000	0.00	0.00	0.00	0.00	75,000.00		
STREETS Totals:	530,500	21,750.00	0.00	750.00	26,630.57	482,119.43	9%	
10-580-45 SANITATION CONTRACTS	551,822	0.00	0.00	47,494.64	440,197.63	111,624.37	80%	
10-580-46 TIPPING FEES	10,000	600.00	0.00	0.00	5,050.00	4,350.00	57%	
SANITATION Totals:	561,822	600.00	0.00	47,494.64	445,247.63	115,974.37	79%	
10-620-12 SNOWFLAKES	19,470	0.00	0.00	0.00	17,230.99	2,239.01	89%	
10-620-14 PARK WELL	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-620-15 PARK MAINTENANCE	43,000	1,700.00	0.00	0.00	5,127.04	36,172.96	16%	
10-620-17 PARK LANDSCAPING	15,000	0.00	0.00	0.00	1,744.91	13,255.09	12%	
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-620-19 M & R DOCK/BOARDWALK	200,000	66,712.35	0.00	0.00	208.86	133,078.79	33%	
10-620-27 SPECIAL EVENTS	6,500	0.00	0.00	0.00	2,550.66	3,949.34	39%	
10-620-33 PARK SUPPLIES	7,200	0.00	0.00	870.82	3,550.56	3,649.44	49%	
RECREATION Totals:	294,170	68,412.35	0.00	870.82	30,413.02	195,344.63	34%	
10-690-02 SALARIES	973,250	0.00	0.00	70,684.30	775,981.15	197,268.85	80%	
10-690-03 PART-TIME SALARIES	81,113	0.00	0.00	2,210.00	16,805.00	64,308.00	21%	
10-690-04 OVERTIME	41,199	0.00	0.00	5,483.48	25,785.50	15,413.50	63%	
10-690-05 FICA (7.65%)	83,810	0.00	0.00	5,800.04	60,495.38	23,314.62	72%	
10-690-06 GROUP INSURANCE	150,603	0.00	0.00	11,520.18	113,702.10	36,900.90	75%	
10-690-07 ORBIT RETIREMENT (12.23%)	147,709	0.00	0.00	11,029.11	116,096.13	31,612.87	79%	
10-690-08 401K (3%)	30,617	0.00	0.00	1,883.17	21,527.19	9,089.81	70%	
10-690-10 EMPLOYEE TRAINING	7,000	0.00	0.00	0.00	2,452.32	4,547.68	35%	
10-690-16 M & R EQUIPMENT	35,000	671.88	0.00	0.00	19,912.22	14,415.90	59%	
10-690-17 M & R VEHICLES	32,000	18,953.53	0.00	2,580.70	11,264.68	1,781.79	94%	
10-690-31 GAS, OIL & TIRES	38,500	0.00	0.00	0.00	20,078.78	18,421.22	52%	
10-690-32 OFFICE SUPPLIES	2,500	0.00	0.00	0.00	1,501.29	998.71	60%	
10-690-33 DEPARTMENTAL SUPPLIES	60,058	15,420.00	0.00	0.00	15,741.53	28,896.52	52%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	0.00	0.00	6,000.00		

**Budget vs Actual**

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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-690-36 UNIFORMS	25,500	775.90	0.00	0.00	16,270.15	8,453.95	67%	
10-690-47 PROFESSIONAL SERVICES	4,000	0.00	0.00	0.00	2,000.00	2,000.00	50%	
10-690-53 DUES & SUBSCRIPTIONS	19,500	6,608.80	0.00	13.60	7,738.00	5,153.20	74%	
10-690-57 MISCELLANEOUS	350	0.00	0.00	0.00	56.69	293.31	16%	
10-690-73 COMUNICATIONS EQUIP	9,200	2,178.64	0.00	685.00	4,970.03	2,051.33	78%	
10-690-74 CAPITAL OUTLAY	22,000	0.00	0.00	0.00	21,122.41	877.59	96%	
FIRE DEPARTMENT Totals:	1,769,909	44,608.75	0.00	111,889.58	1,253,500.55	471,799.75	73%	
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00		
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00		
COMMITTES Totals:	2,000	0.00	0.00	0.00	0.00	2,000.00		
10-999-01 CONTINGENCY	310,370	0.00	0.00	0.00	0.00	310,370.00		
10-999-02 RESERVED	81,195	0.00	0.00	0.00	0.00	81,195.00		
CONTINGENCY Totals:	391,565	0.00	0.00	0.00	0.00	391,565.00		
<b>Expenses Totals:</b>	<b>9,466,660</b>	<b>486,807.30</b>	<b>0.00</b>	<b>451,769.84</b>	<b>5,365,366.54</b>	<b>3,614,486.21</b>	<b>62%</b>	
10 GENERAL FUND Revenues Over/(Under) Expenses:			0.00	154,971.34	2,907,897.55			

**Budget vs Actual**

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Period Ending 6/30/2026

12 CAPITAL IMPROVEMENT FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Revenues</b>								
12-301-00 AD VALOREM TAX (.07)	1,157,116	0.00	0.00	7,453.55	1,198,219.37	41,103.37	104%	
12-301-03 ONSLOW COUNTY FIRE TAX	486,026	0.00	0.00	0.00	501,869.10	15,843.10	103%	
<b>Revenues Totals:</b>	<b>1,643,142</b>	<b>0.00</b>	<b>0.00</b>	<b>7,453.55</b>	<b>1,700,088.47</b>	<b>56,946.47</b>	<b>103%</b>	
<b>Expenses</b>								
12-440-01 FIRE STATION #2 PRINCIPAL (DEBT)	373,334	0.00	0.00	0.00	373,333.40	0.60	100%	
12-440-02 FIRE STATION #2 INTEREST (DEBT)	198,091	0.00	0.00	0.00	198,090.67	0.33	100%	
12-440-03 JOEMC FIRE TRUCK PRINCIPAL ONLY (DEBT)	17,500	0.00	0.00	5,833.33	5,833.33	11,666.67	33%	
12-750-03 BIKE PATH PROJECT	100,000	0.00	0.00	0.00	0.00	100,000.00		
12-750-04 PUBLIC WORKS BUILDING PROJECT	20,000	0.00	0.00	0.00	0.00	20,000.00		
12-750-11 FUTURE CAPITAL IMPROVEMENTS	517,665	0.00	0.00	0.00	0.00	517,665.00		
12-750-45 TAX COLLECTION FEES	17,116	0.00	0.00	2,761.10	14,825.00	2,291.00	87%	
12-998-02 T/O TO CAP PROJ FIRE STA 2	201,862	0.00	0.00	0.00	201,862.00	0.00	100%	
<b>Totals:</b>	<b>1,445,568</b>	<b>0.00</b>	<b>0.00</b>	<b>8,594.43</b>	<b>793,944.40</b>	<b>651,623.60</b>	<b>55%</b>	
<b>Expenses Totals:</b>	<b>1,445,568</b>	<b>0.00</b>	<b>0.00</b>	<b>8,594.43</b>	<b>793,944.40</b>	<b>651,623.60</b>	<b>55%</b>	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		0.00	(1,140.88)	906,144.07			

Budget vs Actual

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2026

30 SHORELINE PROTECTION								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Revenues</b>								
30-301-00 ACCOMMODATION TAX	2,000,000	0.00	0.00	133,481.20	2,165,661.73	165,661.73	108%	
30-301-05 AD VALOREM TAX - Beach	1,653,225	0.00	0.00	10,644.66	1,711,217.18	57,992.18	104%	
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	0.00	0.00	(150,000.00)		
30-329-00 INTEREST INCOME	125,000	0.00	0.00	23,166.57	211,534.44	86,534.44	169%	
30-335-16 NC HURRICANE FLORENCE RECOVERY	0	0.00	0.00	0.00	2,087,615.10	2,087,615.10		
30-345-00 LOCAL OPTION SALES TAX	1,108,888	0.00	0.00	81,549.63	673,129.17	(435,758.83)	61%	
30-350-01 PAID PARKING REVENUE	336,375	0.00	0.00	51,171.04	269,026.35	(67,348.65)	80%	
30-399-00 APPROP. FUND BALANCE	40,000	0.00	0.00	0.00	0.00	(40,000.00)		
<b>Revenues Totals:</b>	<b>5,413,488</b>	<b>0.00</b>	<b>0.00</b>	<b>300,013.10</b>	<b>7,118,183.97</b>	<b>1,704,695.97</b>	<b>131%</b>	
<b>Expenses</b>								
30-710-08 LEASE PAYMENTS	36,900	0.00	0.00	0.00	36,900.00	0.00	100%	
30-710-10 BEACH LOBBYIST CONTRACT	61,300	14,467.82	0.00	4,950.00	46,864.31	(32.13)	100%	
30-710-12 BEACH/ACCESS MAINTENANCE	138,100	4,803.66	0.00	2,048.05	19,913.02	113,383.32	18%	
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	0.00	5,642.23	14,357.77	28%	
30-710-15 M & R DUNE/CROSSWALK	140,000	60,000.00	0.00	0.00	0.00	80,000.00	43%	
30-710-45 CONTRACTED SERVICES	305,070	278,186.80	0.00	6,000.00	20,883.20	6,000.00	98%	
30-710-59 SEA OATS PROGRAM	37,000	27,280.00	0.00	0.00	0.00	9,720.00	74%	
<b>SHORELINE PROTECTION Totals:</b>	<b>738,370</b>	<b>384,738.28</b>	<b>0.00</b>	<b>12,998.05</b>	<b>130,202.76</b>	<b>223,428.96</b>	<b>70%</b>	
30-711-45 TAX COLLECTION FEES	24,454	0.00	0.00	3,735.63	20,057.48	4,396.52	82%	
<b>Totals:</b>	<b>24,454</b>	<b>0.00</b>	<b>0.00</b>	<b>3,735.63</b>	<b>20,057.48</b>	<b>4,396.52</b>	<b>82%</b>	
30-720-07 NEW RIVER EIS PROJECT	185,926	185,926.00	0.00	0.00	0.00	0.00	100%	
30-720-08 CONTRACTS, PLANS, SPECS	20,000	48,300.00	0.00	0.00	48,256.20	(76,556.20)	483%	
30-720-10 VITEX	285,200	0.00	0.00	0.00	18,057.84	267,142.16	6%	
30-720-15 Bank Charges	0	0.00	0.00	0.00	360.00	(360.00)		
30-720-45 CONTRACTED SERVICES	40,000	22,500.00	0.00	17,500.00	17,500.00	0.00	100%	
30-720-50 2022B SOB PAYMENT	1,884,803	0.00	0.00	0.00	1,860,522.17	24,280.83	99%	

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2026

30 SHORELINE PROTECTION									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
30-720-57 2022C FEMA SOB FEES	1,721,043	0.00	0.00	0.00	1,721,042.63	0.37	100%		
30-720-60 30 YEAR BEACH PLAN	275,000	0.00	0.00	0.00	0.00	275,000.00			
30-720-64 Sandbag Repair Project	188,392	0.00	0.00	0.00	0.00	188,392.00			
BEACH REN. / DUNE STAB. Totals:	4,600,364	256,726.00	0.00	17,500.00	3,665,738.84	677,899.16	85%		
30-999-01 FUTURE PROJECTS FUND	50,300	0.00	0.00	0.00	0.00	50,300.00			
CONTINGENCY Totals:	50,300	0.00	0.00	0.00	0.00	50,300.00			
Expenses Totals:	5,413,488	641,464.28	0.00	34,233.68	3,815,999.08	956,024.64	82%		
30 SHORELINE PROTECTION	Revenues Over/(Under) Expenses:		0.00	265,779.42	3,302,184.89				

Budget vs Actual

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2026

31 CAPITAL PRJ BEACH MAINTENANCE								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Revenues</b>								
31-330-00 LOAN PROCEEDS	10,857,304	0.00	0.00	0.00	10,857,303.66	(0.34)	100%	
31-348-08 FEMA REIMBURSEMENT	17,599,184	0.00	0.00	0.00	11,915,683.64	(5,683,500.36)	68%	
31-368-00 NCDEQ GRANT FUNDS	10,500,000	0.00	0.00	0.00	10,500,000.00	0.00	100%	
31-370-00 INVESTMENT INCOME	272,386	0.00	0.00	8,645.85	1,385,329.62	1,112,943.62	509%	
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%	
<b>Revenues Totals:</b>	<b>51,087,860</b>	<b>0.00</b>	<b>0.00</b>	<b>8,645.85</b>	<b>46,517,302.92</b>	<b>(4,570,557.08)</b>	<b>91%</b>	
<b>Expenses</b>								
31-440-00 2022A DEBT SERVICE	8,765,829	0.00	0.00	0.00	8,765,828.60	0.40	100%	
31-440-01 2022C DEBT SERVICE	1,686,801	0.00	0.00	0.00	0.00	1,686,801.00		
31-450-01 PHASE 1 - ENGINEERING & CONSTRUCTION PHASE SUPPORT	14,881	0.00	0.00	0.00	14,881.00	0.00	100%	
31-450-02 PHASE 5 -TRANCHE 1 CONST MGMT & ADM	398,245	0.00	0.00	0.00	417,728.72	(19,483.72)	105%	
31-450-03 PHASE 1 - LABORATORY ANALYSIS	6,020	0.00	0.00	0.00	6,020.00	0.00	100%	
31-450-04 PHASE 1 - REGULATORY COORDINATION & CLOSEOUT	11,048	0.00	0.00	0.00	11,047.50	0.50	100%	
31-450-05 PHASE 1 - MOBILIZATION & DEMOBILIZATION	180,000	0.00	0.00	0.00	180,000.00	0.00	100%	
31-450-06 PHASE 1 - HAUL & PLACEMENT OF BEACH FILL	9,142,736	0.00	0.00	0.00	9,142,735.55	0.45	100%	
31-450-07 PHASE 1 - PAYMENT & PERFORMANCE BONDS	45,000	0.00	0.00	0.00	45,000.00	0.00	100%	
31-450-08 PHASE 1 - PROFESSIONAL FEES	562,915	0.00	0.00	0.00	562,915.14	(0.14)	100%	
31-450-09 PHASE 5 - TRANCHE 2 CONSTRUCTION	10,105,998	0.00	0.00	0.00	10,105,997.60	0.40	100%	
31-450-10 PHASE 5 - TRANCHE 2	747,722	0.00	0.00	0.00	776,538.91	(28,816.91)	104%	

Budget vs Actual

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2026

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

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2026

PHASE 4 NCDEQ GRANT	Totals:	16,500,000	128,260.00	0.00	0.00	9,256,058.19	7,115,681.81	57%	
	Expenses	Totals:	51,087,860	128,260.00	0.00	0.00	40,496,756.71	10,462,843.29	80%
31 CAPITAL PRJ BEACH MAINTENANCE	Revenues Over/(Under) Expenses:			0.00	8,645.85	6,020,546.21			

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 12/31/2027

32 GRANT PRJ FEMA-4837 PTC8								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Revenues</b>								
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%	
<b>Revenues Totals:</b>	<b>5,949,884</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,974,942.00</b>	<b>(2,974,942.00)</b>	<b>50%</b>	
<b>Expenses</b>								
32-470-02 85096-PW16 PUBLIC CROSSOVER DAMAGE	24,701	0.00	0.00	0.00	23,084.58	1,616.42	93%	
32-470-30 805109 PW17 LOSS DETERMIN & COST ANALYSIS RPT	59,810	0.00	0.00	0.00	80,475.75	(20,665.75)	135%	
32-470-31 805109 PW17 UPLAND BORROW SITE INVEST & ANALYSIS	3,000	0.00	0.00	0.00	3,000.00	0.00	100%	
32-470-32 805109 PW17 PRE-CONSTRUCTION MEETING/COORD	4,800	11.25	0.00	0.00	4,672.78	115.97	98%	
32-470-33 805109 PW17 PROJECT PERMITTING	19,500	2,887.25	0.00	0.00	15,672.00	940.75	95%	
32-470-34 805109 PW17 FINAL PROJECT DESIGN	15,000	0.00	0.00	0.00	11,832.50	3,167.50	79%	
32-470-35 805109 PW17 PROJECT PLANS & SPEC, BIDDING	15,900	0.00	0.00	0.00	16,312.90	(412.90)	103%	
32-470-36 805109 PW17 PRE-CONSTRUCTION MONITORING	24,500	0.00	0.00	0.00	19,224.25	5,275.75	78%	
32-470-37 805109 PW17 EQUIP MOBILIZATION/DEMOBILIZATION	100,000	0.00	0.00	0.00	50,000.00	50,000.00	50%	
32-470-38 805109 PW17 BEACH FILL PLACEMENT	3,288,634	26,038.00	0.00	0.00	2,840,962.00	421,634.00	87%	
32-470-39 805109 PW17 PERFORMANCE & PAYMENT BONDS	20,000	0.00	0.00	0.00	20,000.00	0.00	100%	
32-470-40 805109 PW17 CONSTRUCTION ADMINISTRATION	255,667	100,612.50	0.00	0.00	122,054.50	33,000.00	87%	

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 12/31/2027

32 GRANT PRJ FEMA-4837 PTC8									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
32-470-41 805109 PW17 POST CONST MONITORING	19,500	7,500.00	0.00	0.00	0.00	12,000.00	38%		
32-470-42 805109 PW17 STATE & FEDERAL REG COORD & CLOSEOUT	70,500	12,555.00	0.00	0.00	44,945.00	13,000.00	82%		
32-470-43 805109 PW17 DUNE PLANTINGS	433,750	353,565.00	0.00	0.00	0.00	80,185.00	82%		
32-470-99 CONTINGENCY	1,594,622	0.00	0.00	0.00	0.00	1,594,622.00			
FEMA-4837 PTC8 Totals:	5,949,884	503,169.00	0.00	0.00	3,252,236.26	2,194,478.74	63%		
Expenses Totals:	5,949,884	503,169.00	0.00	0.00	3,252,236.26	2,194,478.74	63%		
32 GRANT PRJ FEMA-4837 PTC8	Revenues Over/(Under) Expenses:		0.00	0.00	(277,294.26)				

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 6/30/2040

50 CAPITAL PRJ FIRE STATION 2								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Revenues</b>								
50-330-00 LOAN PROCEEDS	5,600,000	0.00	0.00	0.00	5,600,000.00	0.00	100%	
50-339-01 T/I FROM CIF	1,201,862	0.00	0.00	0.00	1,201,862.71	0.71	100%	
50-399-02 T/I FROM GF	232,000	0.00	0.00	0.00	232,000.00	0.00	100%	
<b>Revenues Totals:</b>	<b>7,033,862</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,033,862.71</b>	<b>0.71</b>	<b>100%</b>	
<b>Expenses</b>								
50-450-02 CONSTRUCTION COSTS	6,258,703	0.00	0.00	0.00	4,920,916.54	1,337,786.46	79%	
50-450-05 ENVIRONMENTAL TESTING (ECS)	66,823	0.00	0.00	0.00	61,504.76	5,318.24	92%	
50-450-07 CONSTRUCTION ADMINISTRATION (BM)	420,463	0.00	0.00	0.00	403,399.45	17,063.55	96%	
50-450-11 CONTINGENCY	53,823	0.00	0.00	0.00	0.00	53,823.00		
50-450-13 UTILITIES	2,050	0.00	0.00	0.00	2,049.26	0.74	100%	
50-450-74 CAPITAL OUTLAY	232,000	211,126.43	0.00	0.00	0.00	20,873.57	91%	
<b>Totals:</b>	<b>7,033,862</b>	<b>211,126.43</b>	<b>0.00</b>	<b>0.00</b>	<b>5,387,870.01</b>	<b>1,434,865.56</b>	<b>80%</b>	
<b>Expenses Totals:</b>	<b>7,033,862</b>	<b>211,126.43</b>	<b>0.00</b>	<b>0.00</b>	<b>5,387,870.01</b>	<b>1,434,865.56</b>	<b>80%</b>	
50 CAPITAL PRJ FIRE STATION 2	Revenues Over/(Under) Expenses:		0.00	0.00	1,645,992.70			

Budget vs Actual

NORTH TOPSAIL BEACH  
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Period Ending 12/31/2026

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

**Budget vs Actual**

NORTH TOPSAIL BEACH  
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Period Ending 12/31/2026

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

## GL Transaction Summary

NORTH TOPSAIL BEACH

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Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
03/18/2026	10-101-01	33108	GL CD COLONIAL LIFE BATCH 3.18.26	\$0.00	\$1,188.58
03/19/2026	10-101-01	33122	GL CD MUTUAL OF OMAHA MAR 2026 3.19.26	\$0.00	\$3,387.87
03/24/2026	10-101-01	33138	GL CD FLORES COBRA MAR 2026 3.24.26	\$0.00	\$60.00
03/24/2026	10-101-01	33139	GL CD AMERIFLEX HRA PAID CLAIMS 3.24.26	\$0.00	\$2,045.25
03/25/2026	10-101-01	33140	GL CD WEX FUEL FEB 2026 3.24.26	\$0.00	\$4,343.42
03/25/2026	10-101-01	33128	GL CD CHILD SUPPORT HARLEY 032526	\$0.00	\$300.00
03/25/2026	10-101-01	33125	GL CD STATE WITHHOLDINGS	\$0.00	\$2,960.00
03/25/2026	10-101-01	33127	GL CD Child Support Pmt	\$0.00	\$299.07
03/25/2026	10-101-01	33124	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$22,417.62
03/25/2026	10-101-01	33126	GL CD 401K Reporting	\$0.00	\$7,475.98
03/31/2026	10-101-01	33198	GL CD AMERIFLEX PERIOD 3.31.26	\$0.00	\$353.57
04/01/2026	10-101-01	33164	GL CD ORBIT MARCH 2026	\$0.00	\$40,119.61
04/02/2026	10-101-01	33200	GL CD AETNA INSURANCE 4.2.26	\$0.00	\$31,270.84
04/07/2026	10-101-01	33181	GL CD Child Support Pmt	\$0.00	\$300.00
04/07/2026	10-101-01	33212	GL CD AMERIFLEX HRA 4.7.26	\$0.00	\$389.05
04/08/2026	10-101-01	33177	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$26,506.87
04/08/2026	10-101-01	33179	GL CD 401K Reporting	\$0.00	\$7,623.31
04/08/2026	10-101-01	33178	GL CD STATE WITHHOLDINGS	\$0.00	\$3,524.00
04/08/2026	10-101-01	33180	GL CD Child Support Pmt	\$0.00	\$299.07
04/14/2026	10-101-01	33243	GL CD FLORES COBRA ADMIN FEES 4.14.26	\$0.00	\$60.00
04/14/2026	10-101-01	33244	GL CD AMERIFLEX HRA 4.14.26	\$0.00	\$948.40
04/15/2026	10-101-01	33248	GL CD COLONIAL INS 4.15.26	\$0.00	\$1,129.62
04/16/2026	10-101-01	33255	GL CD AMERIFLEX MONTHLY ADMIN FEES 4.16.26	\$0.00	\$316.80
04/20/2026	10-101-01	33271	GL CD AMERILEX HRA PAID CLAIMS 4.20.26	\$0.00	\$141.31
04/21/2026	10-101-01	33272	GL CD BI-WEEKLY 941 PAYMENT	\$0.00	\$26,566.29
04/21/2026	10-101-01	33281	GL CD (UNITED) MUTUAL OF OMAHA 4.21.26 Dental/Vision/Lif	\$0.00	\$3,335.09
04/22/2026	10-101-01	33276	GL CD Child Support Pmt	\$0.00	\$201.69
04/22/2026	10-101-01	33277	GL CD CHILD SUPPORT TEXAS	\$0.00	\$300.00
04/22/2026	10-101-01	33274	GL CD 401K Reporting	\$0.00	\$7,555.49
04/22/2026	10-101-01	33273	GL CD STATE WITHHOLDINGS	\$0.00	\$3,414.00
04/22/2026	10-101-01	33275	GL CD Child Support Pmt	\$0.00	\$299.07
<b>Account Transaction Totals:</b>				<b>\$0.00</b>	<b>\$199,131.87</b>
03/25/2026	10-221-00	33124	GL CD BI-WEEKLY 941 PAYMENT	\$15,541.56	\$0.00
04/08/2026	10-221-00	33177	GL CD BI-WEEKLY 941 PAYMENT	\$17,690.94	\$0.00
04/21/2026	10-221-00	33272	GL CD BI-WEEKLY 941 PAYMENT	\$17,351.98	\$0.00
<b>Account Transaction Totals:</b>				<b>\$50,584.48</b>	<b>\$0.00</b>
03/25/2026	10-222-00	33124	GL CD BI-WEEKLY 941 PAYMENT	\$6,876.06	\$0.00
04/08/2026	10-222-00	33177	GL CD BI-WEEKLY 941 PAYMENT	\$8,815.93	\$0.00
04/21/2026	10-222-00	33272	GL CD BI-WEEKLY 941 PAYMENT	\$9,214.31	\$0.00
<b>Account Transaction Totals:</b>				<b>\$24,906.30</b>	<b>\$0.00</b>

## GL Transaction Summary

NORTH TOPSAIL BEACH

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Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
03/25/2026	10-223-00	33125	GL CD STATE WITHHOLDINGS	\$2,960.00	\$0.00
04/08/2026	10-223-00	33178	GL CD STATE WITHHOLDINGS	\$3,524.00	\$0.00
04/22/2026	10-223-00	33273	GL CD STATE WITHHOLDINGS	\$3,414.00	\$0.00
Account Transaction Totals:				\$9,898.00	\$0.00
04/01/2026	10-224-00	33164	GL CD ORBIT MARCH 2026	\$40,119.61	\$0.00
Account Transaction Totals:				\$40,119.61	\$0.00
04/02/2026	10-225-00	33200	GL CD AETNA INSURANCE 4.2.26	\$5,489.02	\$0.00
Account Transaction Totals:				\$5,489.02	\$0.00
03/19/2026	10-226-00	33122	GL CD MUTUAL OF OMAHA MAR 2026 3.19.26	\$1,323.93	\$0.00
04/21/2026	10-226-00	33281	GL CD (UNITED) MUTUAL OF OMAHA 4.21.26 Dental/Vision/Lif	\$1,232.47	\$109.18
Account Transaction Totals:				\$2,556.40	\$109.18
03/25/2026	10-227-00	33126	GL CD 401K Reporting	\$5,741.58	\$0.00
04/08/2026	10-227-00	33179	GL CD 401K Reporting	\$5,879.76	\$0.00
04/22/2026	10-227-00	33274	GL CD 401K Reporting	\$5,804.59	\$0.00
Account Transaction Totals:				\$17,425.93	\$0.00
03/25/2026	10-227-01	33126	GL CD 401K Reporting	\$264.06	\$0.00
04/08/2026	10-227-01	33179	GL CD 401K Reporting	\$264.06	\$0.00
04/22/2026	10-227-01	33274	GL CD 401K Reporting	\$264.06	\$0.00
Account Transaction Totals:				\$792.18	\$0.00
03/18/2026	10-228-01	33108	GL CD COLONIAL LIFE BATCH 3.18.26	\$1,188.58	\$0.00
04/15/2026	10-228-01	33248	GL CD COLONIAL INS 4.15.26	\$1,129.62	\$0.00
Account Transaction Totals:				\$2,318.20	\$0.00
03/25/2026	10-229-03	33127	GL CD Child Support Pmt	\$299.07	\$0.00
03/25/2026	10-229-03	33128	GL CD CHILD SUPPORT HARLEY 032526	\$300.00	\$0.00
04/07/2026	10-229-03	33181	GL CD Child Support Pmt	\$300.00	\$0.00
04/08/2026	10-229-03	33180	GL CD Child Support Pmt	\$299.07	\$0.00
04/22/2026	10-229-03	33275	GL CD Child Support Pmt	\$299.07	\$0.00
04/22/2026	10-229-03	33277	GL CD CHILD SUPPORT TEXAS	\$300.00	\$0.00
04/22/2026	10-229-03	33276	GL CD Child Support Pmt	\$201.69	\$0.00
Account Transaction Totals:				\$1,998.90	\$0.00
03/25/2026	10-229-09	33126	GL CD 401K Reporting	\$1,470.34	\$0.00
04/08/2026	10-229-09	33179	GL CD 401K Reporting	\$1,479.49	\$0.00
04/22/2026	10-229-09	33274	GL CD 401K Reporting	\$1,486.84	\$0.00
Account Transaction Totals:				\$4,436.67	\$0.00
03/19/2026	10-420-06	33122	GL CD MUTUAL OF OMAHA MAR 2026 3.19.26	\$202.53	\$0.00
04/02/2026	10-420-06	33200	GL CD AETNA INSURANCE 4.2.26	\$4,475.82	\$710.20
04/21/2026	10-420-06	33281	GL CD (UNITED) MUTUAL OF OMAHA 4.21.26 Dental/Vision/Lif	\$202.50	\$0.00
Account Transaction Totals:				\$4,880.85	\$710.20

## GL Transaction Summary

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Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
03/25/2026	10-420-31	33140	GL CD WEX FUEL FEB 2026 3.24.26	\$18.05	\$0.00
Account Transaction Totals:				\$18.05	\$0.00
04/14/2026	10-420-45	33243	GL CD FLORES COBRA ADMIN FEES 4.14.26	\$60.00	\$0.00
Account Transaction Totals:				\$60.00	\$0.00
03/19/2026	10-480-06	33122	GL CD MUTUAL OF OMAHA MAR 2026 3.19.26	\$62.47	\$0.00
04/02/2026	10-480-06	33200	GL CD AETNA INSURANCE 4.2.26	\$710.20	\$0.00
04/21/2026	10-480-06	33281	GL CD (UNITED) MUTUAL OF OMAHA 4.21.26 Dental/Vision/Lif	\$62.48	\$0.00
Account Transaction Totals:				\$835.15	\$0.00
03/19/2026	10-490-06	33122	GL CD MUTUAL OF OMAHA MAR 2026 3.19.26	\$130.58	\$63.42
04/02/2026	10-490-06	33200	GL CD AETNA INSURANCE 4.2.26	\$710.20	\$0.00
04/21/2026	10-490-06	33281	GL CD (UNITED) MUTUAL OF OMAHA 4.21.26 Dental/Vision/Lif	\$130.03	\$0.00
Account Transaction Totals:				\$970.81	\$63.42
03/25/2026	10-490-31	33140	GL CD WEX FUEL FEB 2026 3.24.26	\$9.52	\$0.00
Account Transaction Totals:				\$9.52	\$0.00
03/19/2026	10-491-06	33122	GL CD MUTUAL OF OMAHA MAR 2026 3.19.26	\$61.17	\$0.00
04/02/2026	10-491-06	33200	GL CD AETNA INSURANCE 4.2.26	\$710.20	\$0.00
04/21/2026	10-491-06	33281	GL CD (UNITED) MUTUAL OF OMAHA 4.21.26 Dental/Vision/Lif	\$44.04	\$0.00
Account Transaction Totals:				\$815.41	\$0.00
03/25/2026	10-491-31	33140	GL CD WEX FUEL FEB 2026 3.24.26	\$39.01	\$0.00
Account Transaction Totals:				\$39.01	\$0.00
03/24/2026	10-501-10	33139	GL CD AMERIFLEX HRA PAID CLAIMS 3.24.26	\$2,045.25	\$0.00
03/31/2026	10-501-10	33198	GL CD AMERIFLEX PERIOD 3.31.26	\$353.57	\$0.00
04/07/2026	10-501-10	33212	GL CD AMERIFLEX HRA 4.7.26	\$389.05	\$0.00
04/14/2026	10-501-10	33244	GL CD AMERIFLEX HRA 4.14.26	\$948.40	\$0.00
04/16/2026	10-501-10	33255	GL CD AMERIFLEX MONTHLY ADMIN FEES 4.16.26	\$316.80	\$0.00
04/20/2026	10-501-10	33271	GL CD AMERILEX HRA PAID CLAIMS 4.20.26	\$141.31	\$0.00
Account Transaction Totals:				\$4,194.38	\$0.00
03/19/2026	10-510-06	33122	GL CD MUTUAL OF OMAHA MAR 2026 3.19.26	\$679.42	\$210.40
03/24/2026	10-510-06	33138	GL CD FLORES COBRA MAR 2026 3.24.26	\$60.00	\$0.00
04/02/2026	10-510-06	33200	GL CD AETNA INSURANCE 4.2.26	\$7,102.00	\$0.00
04/21/2026	10-510-06	33281	GL CD (UNITED) MUTUAL OF OMAHA 4.21.26	\$679.41	\$0.00

## GL Transaction Summary

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Date	GL Account	Batch/Module/Src	Description:	Debit	Credit
			Dental/Vision/Lif		
			Account Transaction Totals:	\$8,520.83	\$210.40
03/25/2026	10-510-31	33140	GL CD WEX FUEL FEB 2026 3.24.26	\$2,749.16	\$0.00
			Account Transaction Totals:	\$2,749.16	\$0.00
03/19/2026	10-545-06	33122	GL CD MUTUAL OF OMAHA MAR 2026 3.19.26	\$226.16	\$0.00
04/02/2026	10-545-06	33200	GL CD AETNA INSURANCE 4.2.26	\$2,130.60	\$0.00
04/21/2026	10-545-06	33281	GL CD (UNITED) MUTUAL OF OMAHA 4.21.26 Dental/Vision/Lif	\$226.16	\$0.00
			Account Transaction Totals:	\$2,582.92	\$0.00
03/25/2026	10-545-31	33140	GL CD WEX FUEL FEB 2026 3.24.26	\$482.48	\$0.00
			Account Transaction Totals:	\$482.48	\$0.00
03/19/2026	10-690-06	33122	GL CD MUTUAL OF OMAHA MAR 2026 3.19.26	\$975.43	\$0.00
04/02/2026	10-690-06	33200	GL CD AETNA INSURANCE 4.2.26	\$10,653.00	\$0.00
04/21/2026	10-690-06	33281	GL CD (UNITED) MUTUAL OF OMAHA 4.21.26 Dental/Vision/Lif	\$921.30	\$54.12
			Account Transaction Totals:	\$12,549.73	\$54.12
03/25/2026	10-690-31	33140	GL CD WEX FUEL FEB 2026 3.24.26	\$1,045.20	\$0.00
			Account Transaction Totals:	\$1,045.20	\$0.00
04/02/2026	12-101-01	33199	GL CD JOEMC FIRE TRUCK LOAN PAYMENT	\$0.00	\$5,833.33
			Account Transaction Totals:	\$0.00	\$5,833.33
04/02/2026	12-440-03	33199	GL CD JOEMC FIRE TRUCK LOAN PAYMENT	\$5,833.33	\$0.00
			Account Transaction Totals:	\$5,833.33	\$0.00
			Totals:	\$206,112.52	\$206,112.52

Report Parameters

Date Range - 3/18/2026 To 4/24/2026

SourceCode - CD

# Check Listing

Date From: 3/18/2026 Date To: 4/24/2026  
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

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Check Number	Bank	Vendor	Date	Amount
49222	2	ALL PRO FIRE & SAFETY, LLC	03/19/2026	<u>\$668.75</u>
49223	2	BFPE INTERNATIONAL	03/19/2026	<u>\$605.00</u>
49224	2	BLACKS TIRE SERVICE INC	03/19/2026	<u>\$8,925.45</u>
49225	2	DEBBIE J OWENS	03/19/2026	<u>\$388.96</u>
49226	2	JODY L THOMPSON	03/19/2026	<u>\$1,623.80</u>
49227	2	KELLY OFFICE MACHINES, INC	03/19/2026	<u>\$543.17</u>
49228	2	ONslow WATER & SEWER AUTHORITY	03/19/2026	<u>\$743.79</u>
49229	2	ROTH STAFFING COMPANIES, LP	03/19/2026	<u>\$2,016.00</u>
49230	2	S.T. WOOTEN CORPORATION	03/19/2026	<u>\$1,075,157.30</u>
49231	2	SEA LEVEL CONSTRUCTION, LLC	03/19/2026	<u>\$1,200.00</u>
49232	2	SHERRILL A STRICKLAND JR.	03/19/2026	<u>\$494.00</u>
49233	2	VALERIA W EDWARDS	03/19/2026	<u>\$3,000.00</u>
49234	2	Wilmington Compost Company LLC	03/19/2026	<u>\$2,900.00</u>
49235	2	WK DICKSON & CO., LLC	03/19/2026	<u>\$20,334.34</u>
49236	2	ALL PRO FIRE & SAFETY, LLC	03/26/2026	<u>\$3,103.93</u>
49237	2	CENTRAL LAKE ARMOR EXPRESS INC	03/26/2026	<u>\$3,800.88</u>
49238	2	ENDURANT SPORTS LLC	03/26/2026	<u>\$7,013.85</u>
49239	2	NC BEACH INLET & WATERWAY ASSOC INC	03/26/2026	<u>\$1,200.00</u>
49240	2	NOOKS & CRANNIES CLEANING, LLC	03/26/2026	<u>\$250.00</u>
49241	2	ROTH STAFFING COMPANIES, LP	03/26/2026	<u>\$2,016.00</u>
49242	2	SANDERSON LAWN MANAGEMENT LLC	03/26/2026	<u>\$2,460.52</u>
49243	2	SHERRILL A STRICKLAND JR.	03/26/2026	<u>\$304.00</u>
49244	2	ALINE ACCOUNTING PARTNERS	04/02/2026	<u>\$17,500.00</u>
49245	2	DEBBIE J OWENS	04/02/2026	<u>\$1,695.63</u>
49246	2	EWECO, INC	04/02/2026	<u>\$695.50</u>
49247	2	GEOSYNTEC CONSULTANS, INC.	04/02/2026	<u>\$32,496.00</u>
49248	2	KELLY OFFICE MACHINES, INC	04/02/2026	<u>\$552.54</u>
49249	2	NOOKS & CRANNIES CLEANING, LLC	04/02/2026	<u>\$250.00</u>
49250	2	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	04/02/2026	<u>\$2,017.00</u>

## Check Listing

Date From: 3/18/2026 Date To: 4/24/2026  
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

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Check Number	Bank	Vendor	Date	Amount
49251	2	O'REILLY AUTOMOTIVE STORES, INC	04/02/2026	<u>\$2,068.24</u>
49252	2	ROTH STAFFING COMPANIES, LP	04/02/2026	<u>\$2,016.00</u>
49253	2	SHEPARDS WRECKER & GARAGE, INC	04/02/2026	<u>\$13.60</u>
49254	2	SHERRILL A STRICKLAND JR.	04/02/2026	<u>\$1,064.00</u>
49255	2	SIGN WORKS	04/02/2026	<u>\$802.50</u>
49256	2	SUMRELL SUGG, P.A.	04/02/2026	<u>\$10,297.50</u>
49257	2	SYNCHRONY BANK	04/02/2026	<u>\$868.21</u>
49258	2	AMERICAN INDUSTRIES, INC.	04/09/2026	<u>\$931.77</u>
49259	2	BECKER MORGAN GROUP INC	04/09/2026	<u>\$7,420.00</u>
49260	2	BRIGHTSPEED	04/09/2026	<u>\$311.98</u>
49261	2	COUNTY OF ONSLOW	04/09/2026	<u>\$11,580.12</u>
49262	2	DEBBIE J OWENS	04/09/2026	<u>\$771.84</u>
49263	2	DEC ASSOCIATES, INC.	04/09/2026	<u>\$17,500.00</u>
49264	2	DODSON BROTHERS EXTERMINATING CO INC	04/09/2026	<u>\$110.00</u>
49265	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	04/09/2026	<u>\$3,782.30</u>
49266	2	ROTH STAFFING COMPANIES, LP	04/09/2026	<u>\$2,016.00</u>
49267	2	SHEPARDS WRECKER & GARAGE, INC	04/09/2026	<u>\$2,691.08</u>
49268	2	SIMPLE COMMUNICATION	04/09/2026	<u>\$480.58</u>
49269	2	TI COASTAL SERVICES, INC.	04/09/2026	<u>\$84,400.00</u>
49270	2	WK DICKSON & CO., LLC	04/09/2026	<u>\$1,900.00</u>
49271	2	WRANGLER HOLDCO CORP.	04/09/2026	<u>\$47,494.64</u>
49272	2	LANDMARK CREATIVE SYSTEMS, LLC	04/10/2026	<u>\$3,632.65</u>
49273	2	AIR DUCT CLEANING WILMINGTON	04/16/2026	<u>\$3,735.00</u>
49274	2	AMERICAN LEGAL PUBLISHING CORPORATION	04/16/2026	<u>\$650.00</u>
49275	2	BLOSSMAN GAS OF NORTH CAROLINA, INC	04/16/2026	<u>\$124.29</u>
49276	2	DEBBIE J OWENS	04/16/2026	<u>\$644.22</u>
49277	2	HAROLD W WELLS & SON, INC	04/16/2026	<u>\$730.00</u>
49278	2	JODY L THOMPSON	04/16/2026	<u>\$1,623.80</u>
49279	2	NEUSE RIVER COUNCIL OF GOVERNMENTS	04/16/2026	<u>\$434.00</u>

## Check Listing

Date From: 3/18/2026 Date To: 4/24/2026  
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

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Check Number	Bank	Vendor	Date	Amount
49280	2	NINJAONE LLC	04/16/2026	<u>\$165.00</u>
49281	2	NOOKS & CRANNIES CLEANING, LLC	04/16/2026	<u>\$500.00</u>
49282	2	ONSLow WATER & SEWER AUTHORITY	04/16/2026	<u>\$474.89</u>
49283	2	QUALITY EQUIPMENT LLC	04/16/2026	<u>\$1,533.06</u>
49284	2	ROTH STAFFING COMPANIES, LP	04/16/2026	<u>\$1,612.80</u>
49285	2	SHERRILL A STRICKLAND JR.	04/16/2026	<u>\$304.00</u>
49286	2	SYNCHRONY BANK	04/16/2026	<u>\$98.79</u>
49287	2	TOWN OF SURF CITY	04/16/2026	<u>\$4,950.00</u>
49288	2	VALERIA W EDWARDS	04/16/2026	<u>\$3,000.00</u>
49289	2	WK DICKSON & CO., LLC	04/16/2026	<u>\$21,018.19</u>
49290	2	DEBBIE J OWENS	04/23/2026	<u>\$784.00</u>
49291	2	EDWARD LAWERNCE FASION	04/23/2026	<u>\$237.80</u>
49292	2	KELLY OFFICE MACHINES, INC	04/23/2026	<u>\$542.89</u>
49293	2	MOBILE COMMUNICATIONS AMERICA, iNC	04/23/2026	<u>\$732.95</u>
49294	2	O'REILLY AUTOMOTIVE STORES, INC	04/23/2026	<u>\$1,525.65</u>
49295	2	ONSLow COUNTY FINANCE OFFICE	04/23/2026	<u>\$4,661.76</u>
49296	2	ROTH STAFFING COMPANIES, LP	04/23/2026	<u>\$1,612.80</u>
49297	2	SHERRILL A STRICKLAND JR.	04/23/2026	<u>\$760.00</u>
49298	2	WB BRAWLEY COMPANY	04/23/2026	<u>\$540,719.95</u>

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Checks Totaling -

**\$1,989,285.26**

### Totals By Fund

	Checks	Voids	Total
10	\$174,503.13		\$174,503.13
12	\$2,761.10		\$2,761.10
30	\$37,040.68		\$37,040.68
32	\$1,186,053.30		\$1,186,053.30
50	\$547,574.52		\$547,574.52
60	\$41,352.53		\$41,352.53
<b>Totals:</b>	<b>\$1,989,285.26</b>		<b>\$1,989,285.26</b>

# Cash Balance Report

Period Ending 4/24/2026

NORTH TOPSAIL BEACH

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Bank 1	CHECKING FCB Acct#- 0852	Balance
Account		Balance
	10-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	12-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	15-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	30-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	31-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	50-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	Bank 1 Total:	\$0.00
Bank 2	MONEY MARKET FCB Acct#- 004571310860	Balance
Account		Balance
	10-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$45,616.14
	12-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$116,887.21
	15-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00
	30-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$3,346,161.86
	31-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$949,268.48
	32-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$2,701,236.26
	50-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$1,529,080.17
	60-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$79,521.53
	Bank 2 Total:	\$56,863.45
Bank 3	NC CAPITAL MANAGEMENT TRUST Acct#-	Balance
Account		Balance
	10-101-04 NC CASH MGMT TRUST	\$16,747,537.66
	12-101-04 NC CASH MGMT TRUST	\$4,187,485.70
	15-101-04 NC CASH MGMT TRUST	\$0.00
	30-101-04 NC CASH MGMT TRUST	\$4,799,905.50
	31-101-04 NC CASH MGMT TRUST	\$5,082,551.23
	32-101-04 NC CASH MGMT TRUST	\$2,423,942.00
	50-101-04 NC CASH MGMT TRUST	\$3,175,072.87
	Bank 3 Total:	\$36,416,494.96
Bank 4	BB&T SAVINGS ACCOUNT Acct#-	Balance
Account		Balance
	10-101-06 BB & T SAVINGS ACCT	\$0.00

# Cash Balance Report

Period Ending 4/24/2026

NORTH TOPSAIL BEACH

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	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:	\$36,474,953.16
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