Town of
NORTH TOPSAIL BEACH
FOUNDED IN 1990 Nature's Tranquil Beauty NORTH CAROLINA

# BOARD OF ALDERMEN MEMORANDUM

TO: MAYOR GRANT AND ALDERMEN

FROM: Wayne Johannessen, Finance Officer

SUBJECT: Finance Monthly Financial Report

DATE: December 19, 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 $2,721,536.82 of property taxes have been collected.
   ii. **Interest Earnings** – most of the interest is earned on deposits held in the NCCMT and posts on the 1st day of the following month; therefore, NCCMT December interest will not be available until January 1st. Interest earned through November of $405,180.03 is 67% of budget (5 month = 42% of year).
   iii. **Utility Franchise Tax** – the tax is received quarterly in arrears. The first distribution for the Months July – September was received in December; October – December in March; January – March in June and April – June in September. This tax is susceptible to extreme weather. The 1st Quarter (July – Sept) is $148,630.81.
   iv. **Sales Tax** – this tax is received in arrears. Received to date July through September Sales (received October – December) is $857,547.23 and 29% budget ( 3 months = 25%). 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 $731,834.91 of property taxes have been collected.
   ii. Onslow County Fire Tax – County paid $501,869.10 or $15,843.10 more than budget.
3) **Shoreline Protection** (Fund 30) pages 11-12
   i. **Accommodation Tax** – received $1,720,233.77 through December 19th 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** – – most of the interest is earned on deposits held in the NCCMT and posts on the 1st day of the following month; therefore, NCCMT December interest will not be available until January 1st. Interest earned through November $121,549.36 97% of budget (5 months = 42% of year).

iii. **Ad Valorem Tax** – – most of these taxes are received between October and January. Currently $1,045,158.32 of property taxes have been collected.

iv. **Sales Tax** – – this tax is received in arrears. Received to date July through September Sales (received October – December) is $293,522.88 and 26% budget (3 months = 25%). 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. $170,967.14 through October received through November 8th 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. **All Revenues and Expenditures are Project to Date.**

ii. **Investment Income** – Total Balance $1,351,746.83 and is over budget $1,079,360.83. Most of the interest posted to this Fund is related to the interest earned on the $10.5 million NCDEQ Grant $1,079,360.54 (see amounts highlighted in yellow in the chart below).

| | | Interest Earned | |
|---|---|---|---|
| **Fund 31** | | | |
| FY 2023 | | 91,646.76 | GASB 100 |
| Auditor Adj FY 23 | ** | 2,714.00 | |
| FY 2024 | | 527,493.79 | GASB 100 |
| Auditor Adj FY 24 | ** | 269,672.29 | |
| FY 2025 | | 412,384.83 | |
| Total Prior Years Interest | | 1,303,911.67 | |
| | | | |
| FY 2026 | | 47,835.16 | JUL - NOV |
| | | 1,351,746.83 | |
| ** Auditor Adj Notes related to debt issuance | | | |
| | | | |
| **NCDEQ INTEREST** | | 1,079,360.54 | |

iii. **FEMA Reimbursement** – Received notification from FEMA that two payments will be issued to the Town for Dorian PW 423 (CAT G) in the amount of $147,335.04 and $645,946.20 = $793,281.24. Both of those payments were posted as an Accounts Receivable, and this reduced the amount of FEMA reimbursements compared to the budget – reflects $5,687,563.18 not paid out as of December 19th .

iv. **FEMA** – Dorian Cat G is closed. 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.

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 3rd 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.

1. WB Brawley Change Order #10 is on the January Agenda and will be funded from contingency.

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) $2,034,953.46 (payment of 1,860,522.17 to PNC) and Accounts Payable Checks $479,849.69 = $2,514,803.15.

**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 December 19th. The Total $5,040,357.88 is split $2,809,393.25 unspent NCDEQ grant and interest; and the balance of $2,239,575.19 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,

Wayne Johannessen

Finance Officer

**Attachments:**
Budget vs Actual All Funds as of 12/19/25 – 19 Pages
Check Listing 11/21/25-12/19/25 – 4 Pages
Cash Disbursements 11/21/25-12/19/25 – 2 Pages
Cash Balance All Funds as of 12/19/25 – 2 Pages

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| 10-301-00 AD VALOREM TAX - Current Year | 4,297,249 | 0.00 | 0.00 | 0.00 | 2,721,536.82 | (1,575,712.18) | 63% |
| 10-301-01 AD VALOREM TAX - Prior Years | 45,000 | 0.00 | 0.00 | 0.00 | 38,403.05 | (6,596.95) | 85% |
| 10-301-02 AD VALOREM TAX - MOTV | 80,000 | 0.00 | 0.00 | 0.00 | 29,414.84 | (50,585.16) | 37% |
| 10-317-00 AD VALOREM TAX Penalties | 3,000 | 0.00 | 0.00 | 0.00 | 1,118.65 | (1,881.35) | 37% |
| 10-329-00 INTEREST | 602,000 | 0.00 | 0.00 | 0.00 | 405,180.03 | (196,819.97) | 67% |
| 10-335-00 MISCELLANEOUS | 2,000 | 0.00 | 0.00 | 0.00 | 3,331.54 | 1,331.54 | 167% |
| 10-336-07 SALE OF TOWN MERCHANDISE | 7,000 | 0.00 | 0.00 | 0.00 | 4,206.88 | (2,793.12) | 60% |
| 10-337-00 UTILTIES FRANCHISE TAX | 530,612 | 0.00 | 0.00 | 0.00 | 148,630.81 | (381,981.19) | 28% |
| 10-341-00 BEER & WINE TAX | 3,400 | 0.00 | 0.00 | 0.00 | 0.00 | (3,400.00) | |
| 10-343-00 POWELL BILL ALLOCATIONS | 43,000 | 0.00 | 0.00 | 0.00 | 20,669.25 | (22,330.75) | 48% |
| 10-345-00 LOCAL OPTION SALES TAX | 2,962,767 | 0.00 | 0.00 | 0.00 | 857,547.23 | (2,105,219.77) | 29% |
| 10-345-01 SALES & USE TAX RETURN | 0 | 0.00 | 0.00 | 0.00 | 304.85 | 304.85 | |
| 10-347-02 SOLID WASTE DISP TAX | 750 | 0.00 | 0.00 | 0.00 | 214.80 | (535.20) | 29% |
| 10-350-00 RECREATION -RENTAL FEES | 2,000 | 0.00 | 0.00 | 0.00 | 1,700.00 | (300.00) | 85% |
| 10-350-01 PAID PARKING REVENUE | 112,125 | 0.00 | 0.00 | 0.00 | 56,988.76 | (55,136.24) | 51% |
| 10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS | 4,000 | 0.00 | 0.00 | 0.00 | 2,351.35 | (1,648.65) | 59% |
| 10-352-01 FIRE INSPECTIONS & VIOLATION FEES | 500 | 0.00 | 0.00 | 0.00 | 0.00 | (500.00) | |
| 10-352-02 CODE ENFORCEMENT FINES | 3,000 | 0.00 | 0.00 | 0.00 | 0.00 | (3,000.00) | |
| 10-355-00 BUILDING PERMITS | 65,000 | 0.00 | 0.00 | 0.00 | 31,978.32 | (33,021.68) | 49% |
| 10-355-01 MECHANICAL PERMITS | 8,000 | 0.00 | 0.00 | 0.00 | 2,520.00 | (5,480.00) | 32% |
| 10-355-02 ELECTRICAL PERMITS | 12,000 | 0.00 | 0.00 | 0.00 | 7,880.00 | (4,120.00) | 66% |
| 10-355-03 PLUMBING PERMITS | 1,200 | 0.00 | 0.00 | 0.00 | 3,570.00 | 2,370.00 | 298% |
| 10-355-04 INSULATION PERMITS | 500 | 0.00 | 0.00 | 0.00 | 140.00 | (360.00) | 28% |
| 10-355-05 HOMEOWNERS RECOVERY FEE | 300 | 0.00 | 0.00 | 0.00 | 245.00 | (55.00) | 82% |
| 10-355-06 TECHNOLOGY FEE | 5,000 | 0.00 | 0.00 | 0.00 | 2,519.38 | (2,480.62) | 50% |
| 10-355-07 REINSPECTION FEE/FINES | 13,000 | 0.00 | 0.00 | 0.00 | 7,070.00 | (5,930.00) | 54% |

# Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| 10-355-09 CCR FEES | 2,000 | 0.00 | 0.00 | 0.00 | 250.00 | (1,750.00) | 13% |
| 10-357-08 PLANNING & ZONING FEES | 28,000 | 0.00 | 0.00 | 0.00 | 9,455.00 | (18,545.00) | 34% |
| 10-359-00 REFUSE COLLECTION FEES | 575,418 | 0.00 | 0.00 | 0.00 | 203,494.40 | (371,923.60) | 35% |
| 10-359-50 VACANT LOT SWF | 0 | 0.00 | 0.00 | 0.00 | 33,303.74 | 33,303.74 | |
| 10-359-52 ADD'L CART RECYCLING | 0 | 0.00 | 0.00 | 0.00 | 240.00 | 240.00 | |
| 10-368-01 NCDOT GRASS MOWING REIMB | 7,776 | 0.00 | 0.00 | 0.00 | 7,776.48 | 0.48 | 100% |
| 10-368-10 NCOSMB GRANT #12791 | 34,000 | 0.00 | 0.00 | 0.00 | 0.00 | (34,000.00) | |
| 10-383-00 SALE OF FIXED ASSETS | 10,000 | 0.00 | 0.00 | 0.00 | 0.00 | (10,000.00) | |
| Revenues Totals: | 9,460,597 | 0.00 | 0.00 | 0.00 | 4,602,041.18 | (4,858,555.82) | 49% |
| Expenses | | | | | | | |
| 10-410-01 BOARD STIPEND (WAS 10-410-95) | 3,600 | 0.00 | 0.00 | 0.00 | 900.00 | 2,700.00 | 25% |
| 10-410-03 PART-TIME SALARIES | 36,000 | 0.00 | 0.00 | 0.00 | 18,000.00 | 18,000.00 | 50% |
| 10-410-05 FICA (7.65%) | 3,030 | 0.00 | 0.00 | 0.00 | 1,445.88 | 1,584.12 | 48% |
| 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 | 13.75 | 1,486.25 | 1% |
| 10-410-43 AUDITOR FEES | 26,750 | 0.00 | 0.00 | 0.00 | 0.00 | 26,750.00 | |
| 10-410-45 TAX COLLECTION FEES | 76,000 | 0.00 | 0.00 | 0.00 | 11,765.48 | 64,234.52 | 15% |
| 10-410-47 PROFESSIONAL SERVICES | 244,500 | 99,114.11 | 0.00 | 0.00 | 45,385.89 | 100,000.00 | 59% |
| 10-410-50 DONATIONS OTHER AGENCIES | 13,500 | 0.00 | 0.00 | 0.00 | 1,500.00 | 12,000.00 | 11% |
| 10-410-53 DUES & SUBSCRIPTIONS | 2,200 | 0.00 | 0.00 | 0.00 | 175.00 | 2,025.00 | 8% |
| 10-410-57 MISCELLANEOUS | 500 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | |
| 10-410-58 TAX REFUNDS | 1,000 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | |
| GOVERNING BODY Totals: | 410,580 | 99,114.11 | 0.00 | 0.00 | 79,186.00 | 232,279.89 | 43% |
| 10-420-02 SALARIES | 608,372 | 0.00 | 0.00 | 0.00 | 219,715.60 | 388,656.40 | 36% |
| 10-420-03 PART-TIME SALARIES | 22,200 | 0.00 | 0.00 | 0.00 | 0.00 | 22,200.00 | |
| 10-420-04 OVERTIME | 3,000 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | |
| 10-420-05 FICA (7.65%) | 49,273 | 0.00 | 0.00 | 0.00 | 15,314.16 | 33,958.84 | 31% |
| 10-420-06 GROUP INSURANCE | 55,734 | 0.00 | 0.00 | 0.00 | 14,805.76 | 40,928.24 | 27% |

# Budget vs Actual

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Period Ending 6/30/2026

10 GENERAL FUND

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| 10-420-07 ORBIT RETIREMENT (12.23%) | 88,743 | 0.00 | 0.00 | 0.00 | 31,814.87 | 56,928.13 | 36% |
| 10-420-08 401K (3%) | 18,388 | 0.00 | 0.00 | 0.00 | 6,446.55 | 11,941.45 | 35% |
| 10-420-10 EMPLOYEE TRAINING | 10,000 | 1,788.00 | 0.00 | 0.00 | 0.00 | 8,212.00 | 18% |
| 10-420-11 POSTAGE | 2,500 | 0.00 | 0.00 | 0.00 | 139.72 | 2,360.28 | 6% |
| 10-420-12 MANAGER EXPENSE ACCT | 1,000 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | |
| 10-420-13 TUITION REIMBURSEMENT | 5,000 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | |
| 10-420-15 BANK CHARGES | 2,000 | 0.00 | 0.00 | 0.00 | 1,297.15 | 702.85 | 65% |
| 10-420-17 M & R VECHICLE | 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 | 69.17 | 4,930.83 | 1% |
| 10-420-26 ADVERTISING | 2,500 | 0.00 | 0.00 | 0.00 | 40.00 | 2,460.00 | 2% |
| 10-420-31 GAS, OIL & TIRES | 2,200 | 0.00 | 0.00 | 0.00 | 798.07 | 1,401.93 | 36% |
| 10-420-32 OFFICE SUPPLIES | 6,000 | 0.00 | 0.00 | 0.00 | 1,147.34 | 4,852.66 | 19% |
| 10-420-34 TOWN APPAREL & MERCH EXPENSE | 11,000 | 0.00 | 0.00 | 0.00 | 521.52 | 10,478.48 | 5% |
| 10-420-45 CONTRACTED SERVICES | 437,386 | 204,770.17 | 0.00 | 0.00 | 205,390.83 | 27,225.00 | 94% |
| 10-420-53 DUES & SUBSCRIPTIONS | 2,440 | 1,171.00 | 0.00 | 0.00 | 619.00 | 650.00 | 73% |
| 10-420-57 MISCELLANEOUS | 500 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | |
| 10-420-58 EMPLOYEE ENGAGEMENT | 8,000 | 0.00 | 0.00 | 0.00 | 909.00 | 7,091.00 | 11% |
| ADMINISTRATION Totals: | 1,343,236 | 207,729.17 | 0.00 | 0.00 | 499,194.28 | 636,312.55 | 53% |
| 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 | 0.00 | 0.00 | 42,016.96 | 53,153.04 | 44% |
| 10-480-05 FICA (7.65%) | 7,281 | 0.00 | 0.00 | 0.00 | 3,202.49 | 4,078.51 | 44% |
| 10-480-06 GROUP INSURANCE | 8,859 | 0.00 | 0.00 | 0.00 | 4,219.82 | 4,639.18 | 48% |
| 10-480-07 ORBIT RETIREMENT (12.96%) | 13,780 | 0.00 | 0.00 | 0.00 | 6,084.08 | 7,695.92 | 44% |
| 10-480-08 401K (3%) | 2,855 | 0.00 | 0.00 | 0.00 | 1,253.04 | 1,601.96 | 44% |
| 10-480-10 EMPLOYEE TRAINING | 1,500 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | |
| 10-480-11 PHONES | 34,980 | 3,648.04 | 0.00 | 0.00 | 18,149.39 | 13,182.57 | 62% |
| 10-480-16 M & R EQUIPMENT | 6,000 | 0.00 | 0.00 | 0.00 | 5,064.37 | 935.63 | 84% |

# Budget vs Actual

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Period Ending 6/30/2026

10 GENERAL FUND

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| 10-480-33 DEPARTMENT SUPPLIES | 2,800 | 0.00 | 0.00 | 0.00 | 102.90 | 2,697.10 | 4% |
| 10-480-46 BUILDING SECURITY | 33,500 | 0.00 | 0.00 | 0.00 | 0.00 | 33,500.00 | |
| 10-480-53 DUES & SUBSCRIPTIONS | 119,594 | 4,210.34 | 0.00 | 0.00 | 80,205.78 | 35,177.88 | 71% |
| 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 | 11,372 | 2,504.36 | 0.00 | 0.00 | 2,909.80 | 5,957.84 | 48% |
| 10-480-76 EQUIP LEASE PAYMENTS (COMPUTERS COPIERS) | 12,000 | 4,830.56 | 0.00 | 0.00 | 2,979.30 | 4,190.14 | 65% |
| IT DEPARTMENT Totals: | 351,691 | 15,193.30 | 0.00 | 0.00 | 166,187.93 | 170,309.77 | 52% |
| 10-490-02 SALARIES | 189,205 | 0.00 | 0.00 | 0.00 | 67,069.54 | 122,135.46 | 35% |
| 10-490-05 FICA (7.65%) | 14,947 | 0.00 | 0.00 | 0.00 | 5,130.33 | 9,816.67 | 34% |
| 10-490-06 GROUP INSURANCE | 17,718 | 0.00 | 0.00 | 0.00 | 3,139.63 | 14,578.37 | 18% |
| 10-490-07 ORBIT RETIREMENT (12.23%) | 28,290 | 0.00 | 0.00 | 0.00 | 9,711.68 | 18,578.32 | 34% |
| 10-490-08 401K (3%) | 5,862 | 0.00 | 0.00 | 0.00 | 1,894.15 | 3,967.85 | 32% |
| 10-490-10 EMPLOYEE TRAINING | 8,500 | 1,000.00 | 0.00 | 0.00 | 1,536.73 | 5,963.27 | 30% |
| 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 | 85.37 | 2,114.63 | 4% |
| 10-490-53 DUES & SUBSCRIPTIONS | 1,650 | 0.00 | 0.00 | 0.00 | 333.39 | 1,316.61 | 20% |
| 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 | 1,000.00 | 0.00 | 0.00 | 89,099.82 | 181,422.18 | 33% |
| 10-491-02 SALARIES | 167,258 | 0.00 | 0.00 | 0.00 | 31,436.41 | 135,821.59 | 19% |
| 10-491-05 FICA (7.65%) | 12,795 | 0.00 | 0.00 | 0.00 | 2,373.21 | 10,421.79 | 19% |
| 10-491-06 GROUP INSURANCE | 17,718 | 0.00 | 0.00 | 0.00 | 2,760.09 | 14,957.91 | 16% |
| 10-491-07 ORBIT RETIREMENT (12.23%) | 24,219 | 0.00 | 0.00 | 0.00 | 4,551.98 | 19,667.02 | 19% |
| 10-491-08 401K (3%) | 5,018 | 0.00 | 0.00 | 0.00 | 938.62 | 4,079.38 | 19% |
| 10-491-10 EMPLOYEE TRAINING | 5,504 | 1,004.00 | 0.00 | 0.00 | 0.00 | 4,500.00 | 18% |
| 10-491-17 M & R VEHICLES | 1,200 | 0.00 | 0.00 | 0.00 | 0.00 | 1,200.00 | |

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Period Ending 6/30/2026

10 GENERAL FUND

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| 10-491-31 GAS, OIL & TIRES | 3,300 | 0.00 | 0.00 | 0.00 | 305.92 | 2,994.08 | 9% |
| 10-491-33 DEPARTMENTAL SUPPLIES | 0 | 0.00 | 0.00 | 0.00 | 52.98 | (52.98) | |
| 10-491-45 CONTRACTED SERVICES | 51,450 | 33,212.00 | 0.00 | 0.00 | 11,813.00 | 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 | 34,216.00 | 0.00 | 0.00 | 65,819.98 | 230,661.02 | 30% |
| 10-500-11 PHONES | 0 | 0.00 | 0.00 | 0.00 | 88.80 | (88.80) | |
| 10-500-13 UTILITIES | 55,000 | 0.00 | 0.00 | 0.00 | 17,295.25 | 37,704.75 | 31% |
| 10-500-15 M & R BUILDINGS/GROUNDS | 156,384 | 11,475.27 | 0.00 | 0.00 | 4,809.38 | 140,099.35 | 10% |
| 10-500-17 LANDSCAPING EXPENSE | 38,527 | 14,763.12 | 0.00 | 0.00 | 14,763.12 | 9,000.76 | 77% |
| 10-500-33 BUILDING SUPPLIES | 6,500 | 998.00 | 0.00 | 0.00 | 1,636.31 | 3,865.69 | 41% |
| 10-500-35 FURNITURE | 15,000 | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | |
| 10-500-43 CLEANING SERVICES | 15,000 | 7,250.00 | 0.00 | 0.00 | 6,250.00 | 1,500.00 | 90% |
| 10-500-45 PEST CONTROL | 2,566 | 280.00 | 0.00 | 0.00 | 80.00 | 2,206.00 | 14% |
| 10-500-57 TOWN SIGN M & R | 2,500 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | |
| 10-500-74 CAPITAL OUTLAY | 170,000 | 0.00 | 0.00 | 0.00 | 0.00 | 170,000.00 | |
| 10-500-76 LEASE PAYMENTS | 42,312 | 0.00 | 0.00 | 0.00 | 24,312.00 | 18,000.00 | 57% |
| PUBLIC BLDGS Totals: | 503,789 | 34,766.39 | 0.00 | 0.00 | 69,234.86 | 399,787.75 | 21% |
| 10-501-09 WORKER'S COMPENSATION | 66,702 | 0.00 | 0.00 | 0.00 | 39,835.55 | 26,866.45 | 60% |
| 10-501-10 TOWN HRA INSURANCE | 58,500 | 0.00 | 0.00 | 0.00 | 34,911.74 | 23,588.26 | 60% |
| 10-501-13 PROPERTY LIABILITY & BONDS | 156,444 | 0.00 | 0.00 | 0.00 | 127,759.00 | 28,685.00 | 82% |
| 10-501-17 VFIS INSURANCE | 26,281 | 0.00 | 0.00 | 0.00 | 21,752.00 | 4,529.00 | 83% |
| 10-501-53 CYBER INSURANCE | 17,325 | 0.00 | 0.00 | 0.00 | 10,814.31 | 6,510.69 | 62% |
| 10-501-54 FLOOD INSURANCE | 51,975 | 0.00 | 0.00 | 0.00 | 38,177.00 | 13,798.00 | 73% |
| INSURANCE Totals: | 377,227 | 0.00 | 0.00 | 0.00 | 273,249.60 | 103,977.40 | 72% |
| 10-509-02 PSA SALARY | 16,540 | 0.00 | 0.00 | 0.00 | 6,581.47 | 9,958.53 | 40% |
| 10-509-05 FICA (7.65%) | 1,265 | 0.00 | 0.00 | 0.00 | 512.86 | 752.14 | 41% |

# Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| PSA - RETIRED POLICE OFFICERS Totals: | 17,805 | 0.00 | 0.00 | 0.00 | 7,094.33 | 10,710.67 | 40% |
| 10-510-02 SALARIES | 891,863 | 0.00 | 0.00 | 0.00 | 384,489.98 | 507,373.02 | 43% |
| 10-510-03 PART-TIME SALARIES | 25,695 | 0.00 | 0.00 | 0.00 | 8,023.45 | 17,671.55 | 31% |
| 10-510-04 OVERTIME | 39,606 | 0.00 | 0.00 | 0.00 | 14,151.56 | 25,454.44 | 36% |
| 10-510-05 FICA (7.65%) | 73,006 | 0.00 | 0.00 | 0.00 | 31,076.30 | 41,929.70 | 43% |
| 10-510-06 GROUP INSURANCE | 124,026 | 0.00 | 0.00 | 0.00 | 43,444.26 | 80,581.74 | 35% |
| 10-510-07 ORBIT RETIREMENT (13.04%) | 148,875 | 0.00 | 0.00 | 0.00 | 63,513.43 | 85,361.57 | 43% |
| 10-510-08 401K (5%) | 45,660 | 0.00 | 0.00 | 0.00 | 19,197.65 | 26,462.35 | 42% |
| 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 | 7,962.77 | 2,137.23 | 79% |
| 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 | 0.00 | 0.00 | 0.00 | 3,514.13 | 6,485.87 | 35% |
| 10-510-31 GAS,OIL & TIRES | 64,000 | 0.00 | 0.00 | 0.00 | 24,740.91 | 39,259.09 | 39% |
| 10-510-32 OFFICE SUPPLIES | 1,000 | 0.00 | 0.00 | 0.00 | 772.52 | 227.48 | 77% |
| 10-510-33 DEPARTMENTAL SUPPLIES | 5,050 | 0.00 | 0.00 | 0.00 | 1,863.49 | 3,186.51 | 37% |
| 10-510-36 UNIFORMS | 11,000 | 4,300.00 | 0.00 | 0.00 | 1,822.86 | 4,877.14 | 56% |
| 10-510-37 BALLISTIC VEST GRANT EXPENSE | 10,400 | 0.00 | 0.00 | 0.00 | 0.00 | 10,400.00 | |
| 10-510-47 PROFESSIONAL SERVICES | 4,160 | 0.00 | 0.00 | 0.00 | 53.00 | 4,107.00 | 1% |
| 10-510-53 DUES & SUBSCRIPTIONS | 23,580 | 152.81 | 0.00 | 0.00 | 18,572.34 | 4,854.85 | 79% |
| 10-510-57 K-9 EXPENSES | 3,000 | 0.00 | 0.00 | 0.00 | 503.30 | 2,496.70 | 17% |
| 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 | 93.13 | 0.00 | 0.00 | 6,894.27 | 9,732.60 | 42% |
| 10-510-74 CAPITAL OUTLAY | 145,405 | 474.58 | 0.00 | 0.00 | 60,196.71 | 84,733.71 | 42% |
| 10-510-76 TAXES & TITLES | 8,700 | 0.00 | 0.00 | 0.00 | 1,533.92 | 7,166.08 | 18% |
| POLICE Totals: | 1,688,435 | 5,020.52 | 0.00 | 0.00 | 699,754.24 | 983,660.24 | 42% |
| 10-545-02 SALARIES | 197,795 | 0.00 | 0.00 | 0.00 | 77,568.18 | 120,226.82 | 39% |
| 10-545-04 OVERTIME | 9,720 | 0.00 | 0.00 | 0.00 | 2,551.34 | 7,168.66 | 26% |

# 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 |
|---|---|---|---|---|---|---|---|
| 10-545-05 FICA (7.65%) | 15,821 | 0.00 | 0.00 | 0.00 | 6,106.64 | 9,714.36 | 39% |
| 10-545-06 GROUP INSURANCE | 35,436 | 0.00 | 0.00 | 0.00 | 8,387.41 | 27,048.59 | 24% |
| 10-545-07 ORBIT RETIREMENT (12.23%) | 29,943 | 0.00 | 0.00 | 0.00 | 11,601.26 | 18,341.74 | 39% |
| 10-545-08 401K (3%) | 6,205 | 0.00 | 0.00 | 0.00 | 2,177.47 | 4,027.53 | 35% |
| 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 | 5,559.35 | 0.00 | 0.00 | 13,894.60 | 17,546.05 | 53% |
| 10-545-17 M & R VEHICLES | 35,000 | 2,193.72 | 0.00 | 0.00 | 4,439.73 | 28,366.55 | 19% |
| 10-545-31 GAS, OIL & TIRES | 22,000 | 0.00 | 0.00 | 0.00 | 5,425.51 | 16,574.49 | 25% |
| 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 | 2,144.63 | 4,855.37 | 31% |
| 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 | 0.00 | 0.00 | 2,228.15 | 271.85 | 89% |
| 10-545-37 RENTAL EQUIPMENT | 6,000 | 926.41 | 0.00 | 0.00 | 0.00 | 5,073.59 | 15% |
| 10-545-45 CONTRACTED SERVICES | 2,092 | 2,091.90 | 0.00 | 0.00 | 0.00 | 0.10 | 100% |
| 10-545-53 DUES & SUBSCRIPTIONS | 3,000 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | |
| 10-545-74 CAPITAL OUTLAY | 167,595 | 0.00 | 0.00 | 0.00 | 136,724.06 | 30,870.94 | 82% |
| PUBLIC WORKS Totals: | 586,907 | 10,771.38 | 0.00 | 0.00 | 273,277.48 | 302,858.14 | 48% |
| 10-560-13 STREET LIGHT EXPENSE | 32,000 | 0.00 | 0.00 | 0.00 | 12,078.50 | 19,921.50 | 38% |
| 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 | 1,942.13 | 4,057.87 | 32% |
| 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 | 0.00 | 1,490.00 | 1,010.00 | 60% |
| 10-560-72 STORMWATER | 20,000 | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | |
| 10-560-73 STREET PAVING & REPAIR | 52,000 | 43.88 | 0.00 | 0.00 | 833.24 | 51,122.88 | 2% |
| 10-560-74 CAPITAL OUTLAY | 75,000 | 0.00 | 0.00 | 0.00 | 0.00 | 75,000.00 | |

# Budget vs Actual

NORTH TOPSAIL BEACH
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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| STREETS Totals: | 530,500 | 43.88 | 0.00 | 0.00 | 16,343.87 | 514,112.25 | 3% |
| 10-580-45 SANITATION CONTRACTS | 551,822 | 0.00 | 0.00 | 0.00 | 259,155.55 | 292,666.45 | 47% |
| 10-580-46 TIPPING FEES | 10,000 | 200.00 | 0.00 | 0.00 | 1,800.00 | 8,000.00 | 20% |
| SANITATION Totals: | 561,822 | 200.00 | 0.00 | 0.00 | 260,955.55 | 300,666.45 | 46% |
| 10-620-12 SNOWFLAKES | 19,470 | 12,439.00 | 0.00 | 0.00 | 4,791.99 | 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 | 2,245.50 | 0.00 | 0.00 | 718.68 | 40,035.82 | 7% |
| 10-620-17 PARK LANDSCAPING | 15,000 | 0.00 | 0.00 | 0.00 | 450.16 | 14,549.84 | 3% |
| 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 | 208.86 | 199,791.14 | 0% |
| 10-620-27 SPECIAL EVENTS | 6,500 | 981.00 | 0.00 | 0.00 | 1,506.05 | 4,012.95 | 38% |
| 10-620-33 PARK SUPPLIES | 7,200 | 0.00 | 0.00 | 0.00 | 2,679.74 | 4,520.26 | 37% |
| RECREATION Totals: | 294,170 | 15,665.50 | 0.00 | 0.00 | 10,355.48 | 268,149.02 | 9% |
| 10-690-02 SALARIES | 973,250 | 0.00 | 0.00 | 0.00 | 445,841.90 | 527,408.10 | 46% |
| 10-690-03 PART-TIME SALARIES | 81,113 | 0.00 | 0.00 | 0.00 | 6,560.00 | 74,553.00 | 8% |
| 10-690-04 OVERTIME | 41,199 | 0.00 | 0.00 | 0.00 | 10,664.00 | 30,535.00 | 26% |
| 10-690-05 FICA (7.65%) | 83,810 | 0.00 | 0.00 | 0.00 | 34,199.80 | 49,610.20 | 41% |
| 10-690-06 GROUP INSURANCE | 150,603 | 0.00 | 0.00 | 0.00 | 65,166.07 | 85,436.93 | 43% |
| 10-690-07 ORBIT RETIREMENT (12.23%) | 147,709 | 0.00 | 0.00 | 0.00 | 66,102.25 | 81,606.75 | 45% |
| 10-690-08 401K (3%) | 30,617 | 0.00 | 0.00 | 0.00 | 12,790.22 | 17,826.78 | 42% |
| 10-690-10 EMPLOYEE TRAINING | 7,000 | 0.00 | 0.00 | 0.00 | 1,314.00 | 5,686.00 | 19% |
| 10-690-16 M & R EQUIPMENT | 35,000 | 5,498.73 | 0.00 | 0.00 | 15,201.23 | 14,300.04 | 59% |
| 10-690-17 M & R VEHICLES | 32,000 | 1,409.00 | 0.00 | 0.00 | 1,800.72 | 28,790.28 | 10% |
| 10-690-31 GAS, OIL & TIRES | 38,500 | 1,010.88 | 0.00 | 0.00 | 14,846.21 | 22,642.91 | 41% |
| 10-690-32 OFFICE SUPPLIES | 2,500 | 0.00 | 0.00 | 0.00 | 432.07 | 2,067.93 | 17% |
| 10-690-33 DEPARTMENTAL SUPPLIES | 53,995 | 17,630.77 | 0.00 | 0.00 | 14,749.19 | 21,615.04 | 60% |
| 10-690-34 FIRE FIGHTER PHYSICALS | 6,000 | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | |
| 10-690-36 UNIFORMS | 25,500 | 0.01 | 0.00 | 0.00 | 15,865.48 | 9,634.51 | 62% |
| 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 | 12.00 | 19,488.00 | 0% |
| 10-690-57 MISCELLANEOUS | 350 | 0.00 | 0.00 | 0.00 | 56.69 | 293.31 | 16% |

# Budget vs Actual

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10 GENERAL FUND

| Description | | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|---|
| 10-690-73 COMUNICATIONS EQUIP | | 9,200 | 0.00 | 0.00 | 0.00 | 4,285.03 | 4,914.97 | 47% |
| 10-690-74 CAPITAL OUTLAY | | 22,000 | 776.59 | 0.00 | 0.00 | 21,122.41 | 101.00 | 100% |
| FIRE DEPARTMENT | Totals: | 1,763,846 | 26,325.98 | 0.00 | 0.00 | 731,009.27 | 1,006,510.75 | 43% |
| 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 | | 340,175 | 0.00 | 0.00 | 0.00 | 0.00 | 340,175.00 | |
| 10-999-02 RESERVED | | 81,195 | 0.00 | 0.00 | 0.00 | 0.00 | 81,195.00 | |
| CONTINGENCY | Totals: | 421,370 | 0.00 | 0.00 | 0.00 | 0.00 | 421,370.00 | |
| Expenses | Totals: | 9,460,597 | 450,046.23 | 0.00 | 0.00 | 3,240,762.69 | 5,769,788.08 | 39% |
| 10 GENERAL FUND | Revenues Over/(Under) Expenses: | | | 0.00 | 0.00 | 1,361,278.49 | | |

# Budget vs Actual

NORTH TOPSAIL BEACH
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12 CAPITAL IMPROVEMENT FUND

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| 12-301-00 AD VALOREM TAX (.07) | 1,157,116 | 0.00 | 0.00 | 0.00 | 731,834.91 | (425,281.09) | 63% |
| 12-301-03 ONSLOW COUNTY FIRE TAX | 486,026 | 0.00 | 0.00 | 0.00 | 501,869.10 | 15,843.10 | 103% |
| Revenues Totals: | 1,643,142 | 0.00 | 0.00 | 0.00 | 1,233,704.01 | (409,437.99) | 75% |
| **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 | 0.00 | 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 | 715,239 | 0.00 | 0.00 | 0.00 | 0.00 | 715,239.00 | |
| 12-750-45 TAX COLLECTION FEES | 17,116 | 0.00 | 0.00 | 0.00 | 3,333.49 | 13,782.51 | 19% |
| 12-998-02 T/O TO CAP PROJ FIRE STA 2 | 201,862 | 0.00 | 0.00 | 0.00 | 201,862.00 | 0.00 | 100% |
| Totals: | 1,643,142 | 0.00 | 0.00 | 0.00 | 304,240.83 | 1,338,901.17 | 19% |
| Expenses Totals: | 1,643,142 | 0.00 | 0.00 | 0.00 | 304,240.83 | 1,338,901.17 | 19% |
| 12 CAPITAL IMPROVEMENT FUND Revenues Over/(Under) Expenses: | | | 0.00 | 0.00 | 929,463.18 | | |

# Budget vs Actual

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30 SHORELINE PROTECTION

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| 30-301-00 ACCOMMODATION TAX | 2,000,000 | 0.00 | 0.00 | 0.00 | 1,720,233.77 | (279,766.23) | 86% |
| 30-301-05 AD VALOREM TAX - Beach | 1,653,225 | 0.00 | 0.00 | 0.00 | 1,045,158.32 | (608,066.68) | 63% |
| 30-317-01 COUNTY GRANT FUNDING | 150,000 | 0.00 | 0.00 | 0.00 | 0.00 | (150,000.00) | |
| 30-329-00 INTEREST INCOME | 125,000 | 0.00 | 0.00 | 0.00 | 121,549.36 | (3,450.64) | 97% |
| 30-345-00 LOCAL OPTION SALES TAX | 1,108,888 | 0.00 | 0.00 | 0.00 | 293,522.88 | (815,365.12) | 26% |
| 30-350-01 PAID PARKING REVENUE | 336,375 | 0.00 | 0.00 | 0.00 | 170,967.14 | (165,407.86) | 51% |
| Revenues Totals: | 5,373,488 | 0.00 | 0.00 | 0.00 | 3,351,431.47 | (2,022,056.53) | 62% |
| 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 | 63,300 | 36,176.42 | 0.00 | 0.00 | 25,155.71 | 1,967.87 | 97% |
| 30-710-12 BEACH/ACCESS MAINTENANCE | 138,100 | 16,426.79 | 0.00 | 0.00 | 9,822.59 | 111,850.62 | 19% |
| 30-710-14 BEACH MEETINGS / CONFERENCES | 20,000 | 1,411.92 | 0.00 | 0.00 | 4,442.23 | 14,145.85 | 29% |
| 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 | 305,070 | 278,186.80 | 0.00 | 0.00 | 12,883.20 | 14,000.00 | 95% |
| 30-710-59 SEA OATS PROGRAM | 37,000 | 27,280.00 | 0.00 | 0.00 | 0.00 | 9,720.00 | 74% |
| SHORELINE PROTECTION Totals: | 740,370 | 359,481.93 | 0.00 | 0.00 | 52,303.73 | 328,584.34 | 56% |
| 30-711-45 TAX COLLECTION FEES | 24,454 | 0.00 | 0.00 | 0.00 | 4,510.08 | 19,943.92 | 18% |
| Totals: | 24,454 | 0.00 | 0.00 | 0.00 | 4,510.08 | 19,943.92 | 18% |
| 30-720-07 NEW RIVER EIS PROJECT | 185,926 | 0.00 | 0.00 | 0.00 | 0.00 | 185,926.00 | |
| 30-720-08 CONTRACTS, PLANS, SPECS | 68,300 | 0.00 | 0.00 | 0.00 | 48,256.20 | 20,043.80 | 71% |
| 30-720-10 VITEX | 285,200 | 0.00 | 0.00 | 0.00 | 151.39 | 285,048.61 | 0% |
| 30-720-15 Bank Charges | 0 | 0.00 | 0.00 | 0.00 | 360.00 | (360.00) | |
| 30-720-50 2022B SOB PAYMENT | 1,884,803 | 0.00 | 0.00 | 0.00 | 1,860,522.17 | 24,280.83 | 99% |
| 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: | 4,608,664 | 0.00 | 0.00 | 0.00 | 3,630,332.39 | 978,331.61 | 79% |

# Budget vs Actual

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| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Expenses | Totals: | 5,373,488 | 359,481.93 | 0.00 | 0.00 | 3,687,146.20 | 1,326,859.87 | 75% |
| 30 SHORELINE PROTECTION | Revenues Over/(Under) Expenses: | | | 0.00 | 0.00 | (335,714.73) | | |

# Budget vs Actual

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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 | 11,911,620.82 | (5,687,563.18) | 68% |
| 31-368-00 NCDEQ GRANT FUNDS | 10,500,000 | 0.00 | 0.00 | 0.00 | 10,500,000.00 | 0.00 | 100% |
| 31-370-00 INVESTMENT INCOME | 272,386 | 0.00 | 0.00 | 0.00 | 1,351,746.83 | 1,079,360.83 | 496% |
| 31-399-01 T/I FROM BEACH FUND | 9,858,986 | 0.00 | 0.00 | 0.00 | 9,858,986.00 | 0.00 | 100% |
| 31-399-10 T/I FROM GENERAL FUND | 2,000,000 | 0.00 | 0.00 | 0.00 | 2,000,000.00 | 0.00 | 100% |
| Revenues Totals: | 51,087,860 | 0.00 | 0.00 | 0.00 | 46,479,657.31 | (4,608,202.69) | 91% |
| **Expenses** | | | | | | | |
| 31-440-00 2022A DEBT SERVICE | 8,765,829 | 0.00 | 0.00 | 0.00 | 8,765,828.60 | 0.40 | 100% |
| 31-440-01 2022C DEBT SERVICE | 1,686,801 | 0.00 | 0.00 | 0.00 | 0.00 | 1,686,801.00 | |
| 31-450-01 PHASE 1 - ENGINEERING & CONSTRUCTION PHASE SUPPORT | 14,881 | 0.00 | 0.00 | 0.00 | 14,881.00 | 0.00 | 100% |
| 31-450-02 PHASE 5 -TRANCHE 1 CONST MGMT & ADM | 398,245 | 0.00 | 0.00 | 0.00 | 417,728.72 | (19,483.72) | 105% |
| 31-450-03 PHASE 1 - LABORATORY ANALYSIS | 6,020 | 0.00 | 0.00 | 0.00 | 6,020.00 | 0.00 | 100% |
| 31-450-04 PHASE 1 - REGULATORY COORDINATION & CLOSEOUT | 11,048 | 0.00 | 0.00 | 0.00 | 11,047.50 | 0.50 | 100% |
| 31-450-05 PHASE 1 - MOBILIZATION & DEMOBILIZATION | 180,000 | 0.00 | 0.00 | 0.00 | 180,000.00 | 0.00 | 100% |
| 31-450-06 PHASE 1 - HAUL & PLACEMENT OF BEACH FILL | 9,142,736 | 0.00 | 0.00 | 0.00 | 9,142,735.55 | 0.45 | 100% |
| 31-450-07 PHASE 1 - PAYMENT & PERFORMANCE BONDS | 45,000 | 0.00 | 0.00 | 0.00 | 45,000.00 | 0.00 | 100% |
| 31-450-08 PHASE 1 - PROFESSIONAL FEES | 562,915 | 0.00 | 0.00 | 0.00 | 562,915.14 | (0.14) | 100% |
| 31-450-09 PHASE 5 - TRANCHE 2 CONSTRUCTION | 10,105,998 | 0.00 | 0.00 | 0.00 | 10,105,997.60 | 0.40 | 100% |
| 31-450-10 PHASE 5 - TRANCHE 2 | 747,722 | 0.00 | 0.00 | 0.00 | 776,538.91 | (28,816.91) | 104% |

# Budget vs Actual

NORTH TOPSAIL BEACH
12/19/2025 9:21:28 AM



Period Ending 6/30/2026

31 CAPITAL PRJ BEACH MAINTENANCE

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| ENGINEERING | | | | | | | |
| 31-450-11 PHASE 5 - TRANCHE 2 CONTINGENCY | 1,720,665 | 0.00 | 0.00 | 0.00 | 595.00 | 1,720,070.00 | 0% |
| 31-450-79 PHASE 5 - TRANCHE 2 CMM SAND SETTLEMENT | 1,200,000 | 0.00 | 0.00 | 0.00 | 1,200,000.00 | 0.00 | 100% |
| 31-450-80 CAT Z - ADMIN FLORENCE DR4393 | 0 | 0.00 | 0.00 | 0.00 | 9,165.25 | (9,165.25) | |
| 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 | 31,239,213.27 | 3,348,646.73 | 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 | 33,201.29 | 26,798.71 | 55% |
| 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
12/19/2025 9:21:28 AM



Period Ending 6/30/2026

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| PHASE 4 NCDEQ GRANT | Totals: | 16,500,000 | 128,260.00 | 0.00 | 0.00 | 9,251,657.29 | 7,120,082.71 | 57% |
| Expenses | Totals: | 51,087,860 | 128,260.00 | 0.00 | 0.00 | 40,490,870.56 | 10,468,729.44 | 80% |
| 31 CAPITAL PRJ BEACH MAINTENANCE | Revenues Over/(Under) Expenses: | | | 0.00 | 0.00 | 5,988,786.75 | | |

# Budget vs Actual

NORTH TOPSAIL BEACH
12/19/2025 9:20:01 AM



Period Ending 12/31/2027

32 GRANT PRJ FEMA-4837 PTC8

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| 32-348-24 FEMA-4837-NC PTC 8 | 2,231,206 | 0.00 | 0.00 | 0.00 | 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 | 53,780.75 | 6,029.25 | 90% |
| 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 MOBINIZATION/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 | 32,408.25 | 91,091.75 | 26% |
| 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 | 0.00 | 0.00 | 19,790.75 | (12,290.75) | 264% |

# Budget vs Actual

NORTH TOPSAIL BEACH
12/19/2025 9:20:01 AM



Period Ending 12/31/2027

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 | 0.00 | 0.00 | 532,866.46 | 2,862,634.82 | 52% |
| Expenses | Totals: | 5,949,884 | 2,554,382.72 | 0.00 | 0.00 | 532,866.46 | 2,862,634.82 | 52% |
| 32 GRANT PRJ FEMA-4837 PTC8 | Revenues Over/(Under) Expenses: | | | 0.00 | 0.00 | 2,442,075.54 | | |

# Budget vs Actual

NORTH TOPSAIL BEACH
12/19/2025 9:20:42 AM



Period Ending 6/30/2040

50 CAPITAL PRJ FIRE STATION 2

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| 50-330-00 LOAN PROCEEDS | 5,600,000 | 0.00 | 0.00 | 0.00 | 5,600,000.00 | 0.00 | 100% |
| 50-339-01 T/I FROM CIF | 1,201,862 | 0.00 | 0.00 | 0.00 | 1,201,862.71 | 0.71 | 100% |
| 50-399-02 T/I FROM GF | 232,000 | 0.00 | 0.00 | 0.00 | 232,000.00 | 0.00 | 100% |
| Revenues Totals: | 7,033,862 | 0.00 | 0.00 | 0.00 | 7,033,862.71 | 0.71 | 100% |
| **Expenses** | | | | | | | |
| 50-450-02 CONSTRUCTION COSTS | 6,247,010 | 0.00 | 0.00 | 0.00 | 3,597,104.33 | 2,649,905.67 | 58% |
| 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 | 370,161.95 | 50,301.05 | 88% |
| 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: | 7,033,862 | 0.00 | 0.00 | 0.00 | 4,030,820.30 | 3,003,041.70 | 57% |
| Expenses Totals: | 7,033,862 | 0.00 | 0.00 | 0.00 | 4,030,820.30 | 3,003,041.70 | 57% |
| 50 CAPITAL PRJ FIRE STATION 2 Revenues Over/(Under) Expenses: | | | 0.00 | 0.00 | 3,003,042.41 | | |

# Budget vs Actual

NORTH TOPSAIL BEACH
12/19/2025 9:19:04 AM



Period Ending 12/31/2026

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 | 94,251.97 | (1,167,355.03) | 7% |
| Revenues | Totals: | 1,261,607 | 0.00 | 0.00 | 0.00 | 94,251.97 | (1,167,355.03) | 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 | 4,851.00 | 0.00 | 0.00 | 8,714.00 | 0.00 | 100% |
| 60-610-04 FIELD SURVEY | | 26,490 | 1,540.00 | 0.00 | 0.00 | 24,950.00 | 0.00 | 100% |
| 60-610-05 CONSTRUCTION PLANS | | 89,650 | 36,384.00 | 0.00 | 0.00 | 53,266.00 | 0.00 | 100% |
| 60-610-06 PERMITS | | 45,600 | 10,185.00 | 0.00 | 0.00 | 35,415.00 | 0.00 | 100% |
| 60-610-07 PROJECT MEETINGS | | 11,265 | 11,265.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% |
| 60-610-08 BID PHASE SERVICES | | 14,850 | 14,850.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% |
| 60-610-09 REIMBURSABLES | | 1,580 | 446.53 | 0.00 | 0.00 | 1,133.47 | 0.00 | 100% |
| STORMWATER PRJ NCEM DRMG2304 | Totals: | 1,261,607 | 79,521.53 | 0.00 | 0.00 | 123,478.47 | 1,058,607.00 | 16% |
| Expenses | Totals: | 1,261,607 | 79,521.53 | 0.00 | 0.00 | 123,478.47 | 1,058,607.00 | 16% |
| 60 GRANT PRJ STORMWATER NCEM DRMG2304 | Revenues Over/(Under) Expenses: | | | 0.00 | 0.00 | (29,226.50) | | |

# Check Listing

Date From: 11/21/2025  Date To: 12/19/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY



| Check Number | Bank | Vendor | Date | Amount |
|---|---|---|---|---|
| 48976 | 2 | BLACKS TIRE SERVICE INC | 11/26/2025 | **$431.64** |
| 48977 | 2 | DEBBIE J OWENS | 11/26/2025 | **$589.52** |
| 48978 | 2 | EVI INDUSTRIES, INC & SUBSIDIARIES | 11/26/2025 | **$497.55** |
| 48979 | 2 | HAROLD W WELLS & SON, INC | 11/26/2025 | **$3,938.00** |
| 48980 | 2 | JODY L THOMPSON | 11/26/2025 | **$1,623.80** |
| 48981 | 2 | KELLY OFFICE MACHINES, INC | 11/26/2025 | **$543.38** |
| 48982 | 2 | LINDER INDUSTRIAL MACHINERY COMPANY | 11/26/2025 | **$1,675.72** |
| 48983 | 2 | MORPHO USA INC | 11/26/2025 | **$2,335.81** |
| 48984 | 2 | NOOKS & CRANNIES CLEANING, LLC | 11/26/2025 | **$250.00** |
| 48985 | 2 | ONSLOW COUNTY FINANCE OFFICE | 11/26/2025 | **$3,776.90** |
| 48986 | 2 | ONSLOW WATER & SEWER AUTHORITY | 11/26/2025 | **$538.40** |
| 48987 | 2 | QUALITY EQUIPMENT LLC | 11/26/2025 | **$10,191.33** |
| 48988 | 2 | SANDERSON LAWN MANAGEMENT LLC | 11/26/2025 | **$2,460.52** |
| 48989 | 2 | SHERRILL A STRICKLAND JR. | 11/26/2025 | **$456.00** |
| 48990 | 2 | ALL PRO FIRE & SAFETY, LLC | 12/04/2025 | **$1,609.92** |
| 48991 | 2 | CHRISTOPHER DAVID LEE | 12/04/2025 | **$3,331.95** |
| 48992 | 2 | COASTAL EQUIPTMENT | 12/04/2025 | **$150.00** |
| 48993 | 2 | DEBBIE J OWENS | 12/04/2025 | **$583.44** |
| 48994 | 2 | FINNERTY ENTERPRISES INC | 12/04/2025 | **$153.21** |
| 48995 | 2 | JONES ONSLOW ELECTRIC MEMBERSHIP CORP | 12/04/2025 | **$3,683.31** |
| 48996 | 2 | KELLY OFFICE MACHINES, INC | 12/04/2025 | **$553.26** |
| 48997 | 2 | NC INTERLOCAL RISK MGMT AGENCY | 12/04/2025 | **$87.46** |
| 48998 | 2 | NOOKS & CRANNIES CLEANING, LLC | 12/04/2025 | **$250.00** |
| 48999 | 2 | PETROLEUM MARKETING GROUP, INC | 12/04/2025 | **$1,055.99** |
| 49000 | 2 | SHOL OF GOVERNMENT SERVICES, INC | 12/04/2025 | **$175.00** |
| 49001 | 2 | SUMRELL SUGG, P.A. | 12/04/2025 | **$5,067.35** |
| 49002 | 2 | TI COASTAL SERVICES, INC. | 12/04/2025 | **$2,000.00** |
| 49003 | 2 | WRANGLER HOLDCO CORP. | 12/04/2025 | **$57,256.97** |
| 49004 | 2 | ALINE ACCOUNTING PARTNERS | 12/11/2025 | **$10,140.00** |

# Check Listing

Date From: 11/21/2025 Date To: 12/19/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
12/19/2025 09:30 AM



| Check Number | Bank | Vendor | | Date | Amount |
|---|---|---|---|---|---|
| 49005 | 2 | BECKER MORGAN GROUP INC | | 12/11/2025 | **$10,950.00** |
| 49006 | 2 | CAPE FEAR COMMUNITY COLLEGE | | 12/11/2025 | **$70.00** |
| 49007 | 2 | DEBBIE J OWENS | | 12/11/2025 | **$1,017.99** |
| 49008 | 2 | DODSON BROTHERS EXTERMINATING CO INC | | 12/11/2025 | **$80.00** |
| 49009 | 2 | EVI INDUSTRIES, INC & SUBSIDIARIES | | 12/11/2025 | **$4,138.92** |
| 49010 | 2 | EWECO, INC | | 12/11/2025 | **$1,780.97** |
| 49011 | 2 | GEOSYNTEC CONSULTANS, INC. | | 12/11/2025 | **$4,878.43** |
| 49012 | 2 | GUY C. LEE BUILDING MATERIALS | | 12/11/2025 | **$1,576.39** |
| 49013 | 2 | IWORQ SYSTEMS INC | | 12/11/2025 | **$9,000.00** |
| 49014 | 2 | JONES ONSLOW ELECTRIC MEMBERSHIP CORP | | 12/11/2025 | **$2,415.70** |
| 49015 | 2 | LARION PLLC | | 12/11/2025 | **$1,000.00** |
| 49016 | 2 | MGT IMPACT SOLUTIONS LLC | | 12/11/2025 | **$17,850.00** |
| 49017 | 2 | NOOKS & CRANNIES CLEANING, LLC | | 12/11/2025 | **$250.00** |
| 49018 | 2 | O'REILLY AUTOMOTIVE STORES, INC | | 12/11/2025 | **$1,640.19** |
| 49019 | 2 | SIMPLE COMMUNICATION | | 12/11/2025 | **$480.58** |
| 49020 | 2 | SYNCHRONY BANK | | 12/11/2025 | **$1,242.30** |
| 49021 | 2 | TOWN OF SURF CITY | | 12/11/2025 | **$1,333.33** |
| 49022 | 2 | WK DICKSON & CO., LLC | | 12/11/2025 | **$11,000.00** |
| 49023 | 2 | TONI HAIGHT | | 12/17/2025 | **$966.33** |
| 49024 | 2 | AMERICAN SHORE & BEACH PRESERVAT ASSOC | VOIDED | 12/18/2025 | **$600.00** |
| 49025 | 2 | BLACKS TIRE SERVICE INC | VOIDED | 12/18/2025 | **$2,020.72** |
| 49026 | 2 | BRIGHTSPEED | VOIDED | 12/18/2025 | **$155.99** |
| 49027 | 2 | CW IT SUPPORT, INC | VOIDED | 12/18/2025 | **$9.33** |
| 49028 | 2 | DEBBIE J OWENS | VOIDED | 12/18/2025 | **$784.00** |
| 49029 | 2 | HAROLD W WELLS & SON, INC | VOIDED | 12/18/2025 | **$61,269.00** |
| 49030 | 2 | JONES ONSLOW ELECTRIC MEMBERSHII | VOIDED | 12/18/2025 | **$116.88** |
| 49031 | 2 | KELLY OFFICE MACHINES, INC | VOIDED | 12/18/2025 | **$543.11** |
| 49032 | 2 | NOOKS & CRANNIES CLEANING, LLC | VOIDED | 12/18/2025 | **$250.00** |
| 49033 | 2 | SANDERSON LAWN MANAGEMENT LLC | VOIDED | 12/18/2025 | **$2,460.52** |

# Check Listing

Date From: 11/21/2025 Date To: 12/19/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY



| Check Number | Bank | Vendor | | Date | Amount |
|---|---|---|---|---|---|
| 49034 | 2 | SHEPARDS WRECKER & GARAGE, INC | VOIDED | 12/18/2025 | **$13.60** |
| 49035 | 2 | SHERRILL A STRICKLAND JR. | VOIDED | 12/18/2025 | **$1,045.00** |
| 49036 | 2 | STEVEN R KLEM | VOIDED | 12/18/2025 | **$2,761.60** |
| 49037 | 2 | TOWN OF SURF CITY | VOIDED | 12/18/2025 | **$4,158.33** |
| 49038 | 2 | WB BRAWLEY COMPANY | VOIDED | 12/18/2025 | **$177,798.11** |
| 49039 | 2 | WRANGLER HOLDCO CORP. | VOIDED | 12/18/2025 | **$38,785.94** |
| 49042 | 2 | AMERICAN SHORE & BEACH PRESERVATION ASSOC | | 12/18/2025 | **$600.00** |
| 49043 | 2 | BLACKS TIRE SERVICE INC | | 12/18/2025 | **$2,020.72** |
| 49044 | 2 | BRIGHTSPEED | | 12/18/2025 | **$155.99** |
| 49045 | 2 | CW IT SUPPORT, INC | | 12/18/2025 | **$9.33** |
| 49046 | 2 | DEBBIE J OWENS | | 12/18/2025 | **$784.00** |
| 49047 | 2 | HAROLD W WELLS & SON, INC | | 12/18/2025 | **$61,269.00** |
| 49048 | 2 | JONES ONSLOW ELECTRIC MEMBERSHIP CORP | | 12/18/2025 | **$116.88** |
| 49049 | 2 | KELLY OFFICE MACHINES, INC | | 12/18/2025 | **$543.11** |
| 49050 | 2 | NOOKS & CRANNIES CLEANING, LLC | | 12/18/2025 | **$250.00** |
| 49051 | 2 | SANDERSON LAWN MANAGEMENT LLC | | 12/18/2025 | **$2,460.52** |
| 49052 | 2 | SHEPARDS WRECKER & GARAGE, INC | | 12/18/2025 | **$13.60** |
| 49053 | 2 | SHERRILL A STRICKLAND JR. | | 12/18/2025 | **$1,045.00** |
| 49054 | 2 | STEVEN R KLEM | | 12/18/2025 | **$2,761.60** |
| 49055 | 2 | TOWN OF SURF CITY | | 12/18/2025 | **$4,158.33** |
| 49056 | 2 | WB BRAWLEY COMPANY | | 12/18/2025 | **$177,798.11** |
| 49057 | 2 | WRANGLER HOLDCO CORP. | | 12/18/2025 | **$38,785.94** |
| 80 | Checks Totaling - | | | | **$772,621.82** |

## Totals By Fund

| | Checks | Voids | Total |
|---|---|---|---|
| 10 | $374,530.78 | $111,103.00 | $263,427.78 |
| 12 | $642.06 | | $642.06 |
| 30 | $16,798.95 | $4,758.33 | $12,040.62 |
| 31 | $3,983.43 | | $3,983.43 |
| 32 | $895.00 | | $895.00 |
| 50 | $364,771.60 | $176,910.80 | $187,860.80 |
| 60 | $11,000.00 | | $11,000.00 |

# Check Listing

Date From: 11/21/2025  Date To: 12/19/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY



| Check Number | Bank | Vendor | | Date | Amount |
|---|---|---|---|---|---|

| | Checks | Voids | Total |
|---|---|---|---|
| Totals: | $772,621.82 | $292,772.13 | $479,849.69 |

# CASH DISBURSEMENTS 11/21/25-12/19/25

## GL Transaction Condensed Summary

NORTH TOPSAIL BEACH

12/19/2025 09:24 AM



| Date | GL Account | | Debit | Credit |
|---|---|---|---|---|
| 11/24/2025 | 10-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $1,316.00 |
| 11/25/2025 | 10-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $8,129.19 |
| 11/26/2025 | 10-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $48,396.25 |
| 12/02/2025 | 10-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $312.00 |
| 12/03/2025 | 10-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $65,325.25 |
| 12/04/2025 | 10-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $9,150.04 |
| 12/05/2025 | 10-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $699.22 |
| 12/08/2025 | 10-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $1,376.17 |
| 12/12/2025 | 10-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $1,598.25 |
| 12/17/2025 | 10-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $34,577.92 |
| 11/25/2025 | 10-221-00 | FICA PAYABLE | $1,446.28 | $0.00 |
| 12/03/2025 | 10-221-00 | FICA PAYABLE | $20,477.24 | $0.00 |
| 12/17/2025 | 10-221-00 | FICA PAYABLE | $15,749.92 | $0.00 |
| 11/25/2025 | 10-222-00 | FEDERAL W/H PAYABLE | $404.68 | $0.00 |
| 12/03/2025 | 10-222-00 | FEDERAL W/H PAYABLE | $14,429.28 | $0.00 |
| 12/17/2025 | 10-222-00 | FEDERAL W/H PAYABLE | $8,001.14 | $0.00 |
| 11/25/2025 | 10-223-00 | STATE W/H PAYABLE | $51.00 | $0.00 |
| 12/03/2025 | 10-223-00 | STATE W/H PAYABLE | $4,937.00 | $0.00 |
| 12/17/2025 | 10-223-00 | STATE W/H PAYABLE | $3,441.00 | $0.00 |
| 11/26/2025 | 10-224-00 | RETIREMENT W/H PAYABLE | $48,396.25 | $0.00 |
| 12/03/2025 | 10-225-00 | DEPENDENT HEALTH/DENTAL INSURANCE | $3,854.00 | $0.00 |
| 12/04/2025 | 10-227-00 | 401(K) CONTRIBUTIONS | $7,658.46 | $0.00 |
| 12/17/2025 | 10-227-00 | 401(K) CONTRIBUTIONS | $5,909.13 | $0.00 |
| 12/04/2025 | 10-227-01 | 401(k) LOAN REPAYMENT | $349.51 | $0.00 |
| 12/17/2025 | 10-227-01 | 401(k) LOAN REPAYMENT | $349.51 | $0.00 |
| 12/05/2025 | 10-229-03 | Child Support withheld | $699.22 | $0.00 |
| 12/04/2025 | 10-229-09 | ROTH 401K | $1,142.07 | $0.00 |
| 12/17/2025 | 10-229-09 | ROTH 401K | $1,127.22 | $0.00 |
| 12/03/2025 | 10-420-06 | GROUP INSURANCE | $2,840.80 | $0.00 |
| 11/25/2025 | 10-420-31 | GAS, OIL & TIRES | $135.94 | $0.00 |
| 12/03/2025 | 10-480-06 | GROUP INSURANCE | $710.20 | $0.00 |
| 12/03/2025 | 10-480-11 | PHONES | $1,742.13 | $0.00 |
| 12/03/2025 | 10-490-06 | GROUP INSURANCE | $710.20 | $710.20 |
| 11/25/2025 | 10-490-31 | GAS, OIL, & TIRES | $45.48 | $0.00 |
| 12/03/2025 | 10-491-06 | GROUP INSURANCE | $0.00 | $710.20 |
| 11/25/2025 | 10-491-31 | GAS, OIL & TIRES | $46.68 | $0.00 |
| 11/24/2025 | 10-501-10 | TOWN HRA INSURANCE | $1,316.00 | $0.00 |
| 12/02/2025 | 10-501-10 | TOWN HRA INSURANCE | $312.00 | $0.00 |
| 12/08/2025 | 10-501-10 | TOWN HRA INSURANCE | $1,376.17 | $0.00 |
| 12/12/2025 | 10-501-10 | TOWN HRA INSURANCE | $1,598.25 | $0.00 |
| 12/03/2025 | 10-510-06 | GROUP INSURANCE | $7,102.00 | $710.20 |
| 11/25/2025 | 10-510-31 | GAS,OIL & TIRES | $3,703.72 | $0.00 |
| 12/03/2025 | 10-545-06 | GROUP INSURANCE | $1,420.40 | $0.00 |

# CASH DISBURSEMENTS 11/21/25-12/19/25

## GL Transaction Condensed Summary

NORTH TOPSAIL BEACH

12/19/2025 09:24 AM



| Date | GL Account | | Debit | Credit |
|---|---|---|---|---|
| 11/25/2025 | 10-545-31 | GAS, OIL & TIRES | $656.64 | $0.00 |
| 12/03/2025 | 10-690-06 | GROUP INSURANCE | $10,653.00 | $1,420.40 |
| 11/25/2025 | 10-690-31 | GAS, OIL & TIRES | $1,638.77 | $0.00 |
| 12/15/2025 | 30-101-01 | MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 | $1,860,522.17 |
| 12/15/2025 | 30-720-50 | 2022B SOB PAYMENT | $1,860,522.17 | $0.00 |
| | | Totals: | $2,034,953.46 | $2,034,953.46 |

Report Parameters

Date Range - 11/21/2025 To 12/19/2025
SourceCode - CD

# Cash Balance Report

Period Ending 12/19/2025

NORTH TOPSAIL BEACH



| 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 | $11,851.00 |
| | 12-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $140,206.32 |
| | 15-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $0.00 |
| | 30-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $177,853.61 |
| | 31-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $951,091.81 |
| | 32-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | $18,133.54 |
| | 50-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | -$172,030.46 |
| | 60-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860 | -$29,226.50 |
| | Bank 2 Total: | $1,097,879.32 |

| Bank 3 | NC CAPITAL MANAGEMENT TRUST Acct#- | |
|---|---|---|
| | **Account** | **Balance** |
| | 10-101-04 NC CASH MGMT TRUST | $15,180,238.60 |
| | 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 | $4,330,314.13 |
| | 31-101-04 NC CASH MGMT TRUST | $5,048,968.44 |
| | 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: | $34,346,021.74 |

| Bank 4 | BB&T SAVINGS ACCOUNT Acct#- | |
|---|---|---|
| | **Account** | **Balance** |
| | 10-101-06 BB & T SAVINGS ACCT | $0.00 |

# Cash Balance Report

Period Ending 12/19/2025

NORTH TOPSAIL BEACH

12/19/2025 10:06 AM



| | | | | |
|---|---|---|---|---|
| | 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: | $35,445,495.81 |