



BOARD OF ALDERMEN MEMORANDUM

TO: MAYOR GRANT AND ALDERMEN

FROM: Wayne Johannessen, Finance Officer

SUBJECT: Finance Monthly Financial Report

DATE: March 04, 2026

Listed below are key financial highlights for FY 26:

A) Budget vs Actual Report for all Funds.

- 1) **General Fund** (Fund 10) Pages 1 – 9
 - i. **Ad Valorem Tax Current Year** – most taxes are received between October and January. Currently \$4,310,903.30 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 February interest will not be available until March 1st. Interest earned through December of \$484,448.35 is 80% of budget (7month = 58% of year).
 - iii. **Utility Franchise Tax** – the tax is received quarterly in arrears. The first distribution for the Months July – September will be received in December; October – December in March; January – March in June and April – June in September. This tax is susceptible to extreme weather. Currently \$148,630.81 of Utility Franchise taxes have been collected.
 - iv. **Sales Tax** – this tax is received in arrears. September Sales were received in December, \$857,547.23 is 29% budget (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 \$1,159,716.02 in property taxes have been collected.
 - ii. Onslow County Fire Tax – County paid \$501,869.10 or \$15,843.10 more than budget.
- 3) **Shoreline Protection** (Fund 30) pages 11-12
 - i. **Accommodation Tax** – received \$1,908,881.27 through February 23rd and is line with the revenue received for the same period in FY25. This tax is susceptible to economic and weather conditions.
 - ii. **Interest Earnings** – most of the interest is earned on deposits held in the NCCMT and posts on the first day of the following month; therefore, NCCMT February interest will not be available until March 1st. Interest earned through January of \$144,812.76 116% of budget (7 months = 58% of year).

- iii. **Ad Valorem Tax** – most of these taxes are received between October and January. Currently \$1,656,229.28 of property taxes have been collected.
 - iv. **Sales Tax** – this tax is received in arrears. September Sales were received in December \$293,522.88 is 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. \$207,092.60 received through December is in line with the revenue received for the same period in FY25. This revenue is susceptible to weather conditions.
- 4) **Capital Project Beach Maintenance (Fund 31) pages 13-15.**
- i. NOTE: Multi-year Fund. This impacts comparisons of transfers in from annual funds when the multi-year fund has the history of prior years. **All Revenues and Expenditures are Project to Date.**
 - ii. **Investment Income** – Total Balance \$1,360,428.82 and is over budget \$1,096,566.60. NCDEQ Balance of NCCMT is \$2,822,198.41 (\$1,725,631.81 Grant and \$1,096,566.60) Interest.

		Interest Earned	
Fund 31			
FY 2023		91,646.76	GASB 100
Auditor Adj FY 23	**	2,714.00	
FY 2024		527,493.79	GASB 100
Auditor Adj FY 24	**	269,672.29	
FY 2025		412,384.83	
Total Prior Years Interest		1,303,911.67	
FY 2026		65,041.22	JUL - JAN
		1,368,952.89	
** Auditor Adj Notes related to debt issuance			
NCDEQ INTEREST		1,096,566.60	AS OF 01/31/26

System transaction pending

- iii. **FEMA Reimbursement**
 - Florence PW 1583 CAT B – Closed 11/18/25 – Town received payment on 02/27/26 \$2,087,615.10
 - Dorian PW 424 – CAT B – Closed 11/28/25 – Final Payment in FEMA Processing \$345,623.56
 - Dorian PW 508 – CAT Z – Closed 12/03/25 – Town received payment on 02/13/26 \$4,060.82
 - 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

- 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) \$217,316.58 and Accounts Payable Checks \$246,743.46 = \$464,060.04.

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

- 1) Fund 31** – NC Capital Management Trust reflects payments that have occurred through January 27th. The Total \$5,057,650.43 is \$2,813,674.34 unspent NCDEQ grant and interest; and the balance of \$29,451,565.47 is attributable to the unspent transferred in funds.

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

Respectfully submitted,



Finance Officer

Attachments:

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

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
10-301-00 AD VALOREM TAX - Current Year	4,297,249	0.00	0.00	0.00	4,310,903.30	13,654.30	100%	
10-301-01 AD VALOREM TAX - Prior Years	45,000	0.00	0.00	0.00	41,235.44	(3,764.56)	92%	
10-301-02 AD VALOREM TAX - MOTV	80,000	0.00	0.00	0.00	61,324.84	(18,675.16)	77%	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	0.00	0.00	12,419.65	9,419.65	414%	
10-329-00 INTEREST	602,000	0.00	0.00	0.00	484,448.35	(117,551.65)	80%	
10-335-00 MISCELLANEOUS	2,000	0.00	0.00	0.00	3,436.54	1,436.54	172%	
10-336-07 SALE OF TOWN MERCHANDISE	7,000	0.00	0.00	0.00	4,865.38	(2,134.62)	70%	
10-337-00 UTILITIES FRANCHISE TAX	530,612	0.00	0.00	0.00	148,630.81	(381,981.19)	28%	
10-341-00 BEER & WINE TAX	3,400	0.00	0.00	0.00	0.00	(3,400.00)		
10-343-00 POWELL BILL ALLOCATIONS	43,000	0.00	0.00	0.00	41,338.49	(1,661.51)	96%	
10-345-00 LOCAL OPTION SALES TAX	2,962,767	0.00	0.00	0.00	857,547.23	(2,105,219.77)	29%	
10-345-01 SALES & USE TAX RETURN	0	0.00	0.00	0.00	352.87	352.87		
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	1,750.00	(250.00)	88%	
10-350-01 PAID PARKING REVENUE	112,125	0.00	0.00	0.00	69,030.58	(43,094.42)	62%	
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	4,000	0.00	0.00	0.00	2,549.35	(1,450.65)	64%	
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	41,826.21	(23,173.79)	64%	
10-355-01 MECHANICAL PERMITS	8,000	0.00	0.00	0.00	3,680.50	(4,319.50)	46%	
10-355-02 ELECTRICAL PERMITS	12,000	0.00	0.00	0.00	11,170.00	(830.00)	93%	
10-355-03 PLUMBING PERMITS	1,200	0.00	0.00	0.00	9,940.00	8,740.00	828%	
10-355-04 INSULATION PERMITS	500	0.00	0.00	0.00	210.00	(290.00)	42%	
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	0.00	0.00	98.00	(202.00)	33%	
10-355-06 TECHNOLOGY FEE	5,000	0.00	0.00	0.00	3,705.90	(1,294.10)	74%	
10-355-07 REINSPECTION FEE/FINES	13,000	0.00	0.00	0.00	7,145.00	(5,855.00)	55%	

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	0.00	425.00	(1,575.00)	21%		
10-357-08 PLANNING & ZONING FEES	28,000	0.00	0.00	0.00	14,955.00	(13,045.00)	53%		
10-359-00 REFUSE COLLECTION FEES	575,418	0.00	0.00	0.00	274,806.79	(300,611.21)	48%		
10-359-52 ADD'L CART RECYCLING	0	0.00	0.00	0.00	240.00	240.00			
10-368-01 NCDOT GRASS MOWING REIMB	7,776	0.00	0.00	0.00	7,776.48	0.48	100%		
10-368-10 NCOSMB GRANT #12791	34,000	0.00	0.00	0.00	34,000.00	0.00	100%		
10-370-01 LAST CALL FOUNDATION (LCF) FIRE	6,063	0.00	0.00	0.00	0.00	(6,063.05)			
10-383-00 SALE OF FIXED ASSETS	10,000	0.00	0.00	0.00	0.00	(10,000.00)			
Revenues Totals:	9,466,660	0.00	0.00	0.00	6,450,026.51	(3,016,633.54)	68%		
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	23,000.00	13,000.00	64%		
10-410-05 FICA (7.65%)	3,030	0.00	0.00	0.00	1,828.38	1,201.62	60%		
10-410-14 TRAVEL & TRAINING	2,000	0.00	0.00	0.00	0.00	2,000.00			
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	0.00	809.73	690.27	54%		
10-410-43 AUDITOR FEES	26,750	0.00	0.00	0.00	26,750.00	0.00	100%		
10-410-45 TAX COLLECTION FEES	76,000	0.00	0.00	0.00	37,381.98	38,618.02	49%		
10-410-47 PROFESSIONAL SERVICES	244,500	79,025.40	0.00	0.00	65,337.05	100,137.55	59%		
10-410-50 DONATIONS OTHER AGENCIES	13,500	0.00	0.00	0.00	1,500.00	12,000.00	11%		
10-410-53 DUES & SUBSCRIPTIONS	2,200	0.00	0.00	0.00	175.00	2,025.00	8%		
10-410-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00			
10-410-58 TAX REFUNDS	1,000	0.00	0.00	0.00	524.64	475.36	52%		
GOVERNING BODY Totals:	410,580	79,025.40	0.00	0.00	158,206.78	173,347.82	58%		
10-420-02 SALARIES	608,372	0.00	0.00	0.00	287,843.35	320,528.65	47%		
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	20,150.89	29,122.11	41%		

Budget vs Actual

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Period Ending 6/30/2026

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Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-420-06 GROUP INSURANCE	55,734	0.00	0.00	0.00	20,036.25	35,697.75	36%	
10-420-07 ORBIT RETIREMENT (12.23%)	88,743	0.00	0.00	0.00	41,679.76	47,063.24	47%	
10-420-08 401K (3%)	18,388	0.00	0.00	0.00	8,490.39	9,897.61	46%	
10-420-10 EMPLOYEE TRAINING	10,000	0.00	0.00	0.00	1,788.00	8,212.00	18%	
10-420-11 POSTAGE	2,500	0.00	0.00	0.00	663.80	1,836.20	27%	
10-420-12 MANAGER EXPENSE ACCT	1,000	0.00	0.00	0.00	0.00	1,000.00		
10-420-13 TUITION REIMBURSEMENT	5,000	0.00	0.00	0.00	0.00	5,000.00		
10-420-15 BANK CHARGES	2,000	0.00	0.00	0.00	2,008.96	(8.96)	100%	
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	952.70	1,247.30	43%	
10-420-32 OFFICE SUPPLIES	6,000	0.00	0.00	0.00	2,386.72	3,613.28	40%	
10-420-34 TOWN APPAREL & MERCH EXPENSE	11,000	0.00	0.00	0.00	1,736.52	9,263.48	16%	
10-420-45 CONTRACTED SERVICES	437,386	64,981.63	0.00	0.00	262,549.37	109,855.00	75%	
10-420-53 DUES & SUBSCRIPTIONS	2,440	0.00	0.00	0.00	2,150.00	290.00	88%	
10-420-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-420-58 EMPLOYEE ENGAGEMENT	8,000	0.00	0.00	0.00	2,102.82	5,897.18	26%	
ADMINISTRATION Totals:	1,343,236	64,981.63	0.00	0.00	656,868.17	621,386.20	54%	
10-430-57 ELECTION EXPENSES	5,000	0.00	0.00	0.00	3,938.45	1,061.55	79%	
ELECTIONS Totals:	5,000	0.00	0.00	0.00	3,938.45	1,061.55	79%	
10-480-02 SALARIES	95,170	0.00	0.00	0.00	55,939.28	39,230.72	59%	
10-480-05 FICA (7.65%)	7,281	0.00	0.00	0.00	4,263.61	3,017.39	59%	
10-480-06 GROUP INSURANCE	8,859	0.00	0.00	0.00	5,765.18	3,093.82	65%	
10-480-07 ORBIT RETIREMENT (12.96%)	13,780	0.00	0.00	0.00	8,100.04	5,679.96	59%	
10-480-08 401K (3%)	2,855	0.00	0.00	0.00	1,670.72	1,184.28	59%	
10-480-10 EMPLOYEE TRAINING	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-480-11 PHONES	34,980	2,626.87	0.00	0.00	20,749.76	11,603.37	67%	

Budget vs Actual

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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-480-16 M & R EQUIPMENT	6,000	0.00	0.00	0.00	5,064.37	935.63	84%	
10-480-33 DEPARTMENT SUPPLIES	2,800	0.00	0.00	0.00	1,110.07	1,689.93	40%	
10-480-46 BUILDING SECURITY	33,500	0.00	0.00	0.00	0.00	33,500.00		
10-480-53 DUES & SUBSCRIPTIONS	119,594	3,094.26	0.00	0.00	85,979.96	30,519.78	74%	
10-480-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-480-58 WEB EOC SERVICE	1,500	0.00	0.00	0.00	1,125.00	375.00	75%	
10-480-74 CAPITAL OUTLAY	11,372	0.00	0.00	0.00	2,909.80	8,462.20	26%	
10-480-76 EQUIP LEASE PAYMENTS (COMPUTERS COPIERS)	12,000	3,767.85	0.00	0.00	4,222.37	4,009.78	67%	
IT DEPARTMENT Totals:	351,691	9,488.98	0.00	0.00	196,900.16	145,301.86	59%	
10-490-02 SALARIES	189,205	0.00	0.00	0.00	94,733.02	94,471.98	50%	
10-490-05 FICA (7.65%)	14,947	0.00	0.00	0.00	7,245.57	7,701.43	48%	
10-490-06 GROUP INSURANCE	17,718	0.00	0.00	0.00	4,946.93	12,771.07	28%	
10-490-07 ORBIT RETIREMENT (12.23%)	28,290	0.00	0.00	0.00	13,717.36	14,572.64	48%	
10-490-08 401K (3%)	5,862	0.00	0.00	0.00	2,724.07	3,137.93	46%	
10-490-10 EMPLOYEE TRAINING	8,500	0.00	0.00	0.00	2,010.23	6,489.77	24%	
10-490-16 M & R EQUIPMENT	500	0.00	0.00	0.00	0.00	500.00		
10-490-17 M & R VEHICLES	1,000	0.00	0.00	0.00	0.00	1,000.00		
10-490-31 GAS, OIL, & TIRES	2,200	0.00	0.00	0.00	118.07	2,081.93	5%	
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	0.00	863.39	786.61	52%	
10-490-57 MISCELLANEOUS	250	0.00	0.00	0.00	0.00	250.00		
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	0.00	0.00	199.00	1,201.00	14%	
PLANNING/ZONING/CAMA Totals:	271,522	0.00	0.00	0.00	126,557.64	144,964.36	47%	
10-491-02 SALARIES	167,258	0.00	0.00	0.00	40,361.21	126,896.79	24%	
10-491-05 FICA (7.65%)	12,795	0.00	0.00	0.00	3,053.53	9,741.47	24%	
10-491-06 GROUP INSURANCE	17,718	0.00	0.00	0.00	4,302.83	13,415.17	24%	
10-491-07 ORBIT RETIREMENT (12.23%)	24,219	0.00	0.00	0.00	5,844.30	18,374.70	24%	
10-491-08 401K (3%)	5,018	0.00	0.00	0.00	1,206.38	3,811.62	24%	
10-491-10 EMPLOYEE TRAINING	5,504	0.00	0.00	0.00	0.00	5,504.00		

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2026

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-491-17 M & R VEHICLES	1,200	0.00	0.00	0.00	0.00	1,200.00		
10-491-31 GAS, OIL & TIRES	3,300	0.00	0.00	0.00	391.32	2,908.68	12%	
10-491-33 DEPARTMENTAL SUPPLIES	0	0.00	0.00	0.00	52.98	(52.98)		
10-491-45 CONTRACTED SERVICES	51,450	30,096.00	0.00	0.00	14,929.00	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	30,096.00	0.00	0.00	81,729.32	218,871.68	34%	
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	32,816.80	22,183.20	60%	
10-500-15 M & R BUILDINGS/GROUNDS	156,384	12,537.77	0.00	0.00	9,950.41	133,895.82	14%	
10-500-17 LANDSCAPING EXPENSE	38,527	12,302.60	0.00	0.00	17,223.64	9,000.76	77%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	0.00	0.00	2,554.47	3,945.53	39%	
10-500-35 FURNITURE	15,000	0.00	0.00	0.00	0.00	15,000.00		
10-500-43 CLEANING SERVICES	15,000	5,250.00	0.00	0.00	8,250.00	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	10,753.00	159,247.00	6%	
10-500-76 LEASE PAYMENTS	42,312	0.00	0.00	0.00	33,412.00	8,900.00	79%	
PUBLIC BLDGS Totals:	503,789	30,370.37	0.00	0.00	115,129.12	358,289.51	29%	
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	44,662.15	13,837.85	76%	
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	283,000.01	94,226.99	75%	
10-509-02 PSA SALARY	16,540	0.00	0.00	0.00	9,028.15	7,511.85	55%	

Budget vs Actual

NORTH TOPSAIL BEACH
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10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-509-05 FICA (7.65%)	1,265	0.00	0.00	0.00	700.02	564.98	55%	
PSA - RETIRED POLICE OFFICERS Totals:	17,805	0.00	0.00	0.00	9,728.17	8,076.83	55%	
10-510-02 SALARIES	891,863	0.00	0.00	0.00	516,395.22	375,467.78	58%	
10-510-03 PART-TIME SALARIES	25,695	0.00	0.00	0.00	9,272.95	16,422.05	36%	
10-510-04 OVERTIME	39,606	0.00	0.00	0.00	18,349.39	21,256.61	46%	
10-510-05 FICA (7.65%)	73,006	0.00	0.00	0.00	41,418.68	31,587.32	57%	
10-510-06 GROUP INSURANCE	124,026	0.00	0.00	0.00	59,227.82	64,798.18	48%	
10-510-07 ORBIT RETIREMENT (13.04%)	148,875	0.00	0.00	0.00	85,283.37	63,591.63	57%	
10-510-08 401K (5%)	45,660	0.00	0.00	0.00	25,361.83	20,298.17	56%	
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	0.00	0.00	0.00	3,536.84	6,463.16	35%	
10-510-31 GAS,OIL & TIRES	64,000	0.00	0.00	0.00	32,156.18	31,843.82	50%	
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	0.00	775.96	224.04	78%	
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	0.00	0.00	4,593.56	456.44	91%	
10-510-36 UNIFORMS	11,000	4,300.00	0.00	0.00	5,522.56	1,177.44	89%	
10-510-37 BALLISTIC VEST GRANT EXPENSE	10,400	3,552.24	0.00	0.00	0.00	6,847.76	34%	
10-510-47 PROFESSIONAL SERVICES	30,160	0.00	0.00	0.00	53.00	30,107.00	0%	
10-510-53 DUES & SUBSCRIPTIONS	23,580	0.00	0.00	0.00	19,536.34	4,043.66	83%	
10-510-57 K-9 EXPENSES	3,000	0.00	0.00	0.00	631.68	2,368.32	21%	
10-510-60 LESO PROGRAM	7,500	0.00	0.00	0.00	3,165.39	4,334.61	42%	
10-510-73 NON-CAPITAL OUTLAY	16,720	0.00	0.00	0.00	6,894.27	9,825.73	41%	
10-510-74 CAPITAL OUTLAY	145,405	58,765.10	0.00	0.00	60,196.71	26,443.19	82%	
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	68,217.34	0.00	0.00	908,546.90	737,670.76	57%	
10-545-02 SALARIES	197,795	0.00	0.00	0.00	107,868.26	89,926.74	55%	

Budget vs Actual

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10 GENERAL FUND									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
10-545-04 OVERTIME	9,720	0.00	0.00	0.00	2,551.34	7,168.66	26%		
10-545-05 FICA (7.65%)	15,821	0.00	0.00	0.00	8,411.40	7,409.60	53%		
10-545-06 GROUP INSURANCE	35,436	0.00	0.00	0.00	13,106.01	22,329.99	37%		
10-545-07 ORBIT RETIREMENT (12.23%)	29,943	0.00	0.00	0.00	15,988.70	13,954.30	53%		
10-545-08 401K (3%)	6,205	0.00	0.00	0.00	3,086.47	3,118.53	50%		
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	4,999.00	0.00	0.00	13,894.60	18,106.40	51%		
10-545-17 M & R VEHICLES	35,000	5,107.26	0.00	0.00	7,382.88	22,509.86	36%		
10-545-31 GAS, OIL & TIRES	22,000	1,500.00	0.00	0.00	9,060.54	11,439.46	48%		
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	2,890.85	4,109.15	41%		
10-545-34 MOSQUITO CONTROL EXPENSE	2,000	0.00	0.00	0.00	119.00	1,881.00	6%		
10-545-36 UNIFORMS	2,500	0.00	0.00	0.00	2,228.15	271.85	89%		
10-545-37 RENTAL EQUIPMENT	6,000	981.00	0.00	0.00	1,979.51	3,039.49	49%		
10-545-45 CONTRACTED SERVICES	2,092	2,091.90	0.00	0.00	0.00	0.10	100%		
10-545-53 DUES & SUBSCRIPTIONS	3,000	0.00	0.00	0.00	0.00	3,000.00			
10-545-74 CAPITAL OUTLAY	167,595	0.00	0.00	0.00	136,724.06	30,870.94	82%		
PUBLIC WORKS Totals:	586,907	14,679.16	0.00	0.00	325,320.27	246,907.57	58%		
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	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	0.00	0.00	0.00	833.24	51,166.76	2%		

Budget vs Actual

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10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-560-74 CAPITAL OUTLAY	75,000	0.00	0.00	0.00	0.00	75,000.00		
STREETS Totals:	530,500	0.00	0.00	0.00	25,439.57	505,060.43	5%	
10-580-45 SANITATION CONTRACTS	551,822	0.00	0.00	0.00	339,249.47	212,572.53	61%	
10-580-46 TIPPING FEES	10,000	0.00	0.00	0.00	1,800.00	8,200.00	18%	
SANITATION Totals:	561,822	0.00	0.00	0.00	341,049.47	220,772.53	61%	
10-620-12 SNOWFLAKES	19,470	0.00	0.00	0.00	17,230.99	2,239.01	89%	
10-620-14 PARK WELL	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-620-15 PARK MAINTENANCE	43,000	0.00	0.00	0.00	5,127.04	37,872.96	12%	
10-620-17 PARK LANDSCAPING	15,000	0.00	0.00	0.00	1,744.91	13,255.09	12%	
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-620-19 M & R DOCK/BOARDWALK	200,000	66,712.35	0.00	0.00	208.86	133,078.79	33%	
10-620-27 SPECIAL EVENTS	6,500	0.00	0.00	0.00	2,550.66	3,949.34	39%	
10-620-33 PARK SUPPLIES	7,200	0.00	0.00	0.00	2,679.74	4,520.26	37%	
RECREATION Totals:	294,170	66,712.35	0.00	0.00	29,542.20	197,915.45	33%	
10-690-02 SALARIES	973,250	0.00	0.00	0.00	604,790.32	368,459.68	62%	
10-690-03 PART-TIME SALARIES	81,113	0.00	0.00	0.00	10,025.00	71,088.00	12%	
10-690-04 OVERTIME	41,199	0.00	0.00	0.00	15,378.84	25,820.16	37%	
10-690-05 FICA (7.65%)	83,810	0.00	0.00	0.00	46,577.97	37,232.03	56%	
10-690-06 GROUP INSURANCE	150,603	0.00	0.00	0.00	89,843.29	60,759.71	60%	
10-690-07 ORBIT RETIREMENT (12.23%)	147,709	0.00	0.00	0.00	89,800.76	57,908.24	61%	
10-690-08 401K (3%)	30,617	0.00	0.00	0.00	17,011.34	13,605.66	56%	
10-690-10 EMPLOYEE TRAINING	7,000	0.00	0.00	0.00	2,285.82	4,714.18	33%	
10-690-16 M & R EQUIPMENT	35,000	0.00	0.00	0.00	15,201.23	19,798.77	43%	
10-690-17 M & R VEHICLES	32,000	13,334.74	0.00	0.00	7,274.98	11,390.28	64%	
10-690-31 GAS, OIL & TIRES	38,500	0.00	0.00	0.00	17,603.73	20,896.27	46%	
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	11,520.00	0.00	0.00	8,686.14	39,851.91	34%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	0.00	0.00	6,000.00		
10-690-36 UNIFORMS	25,500	0.00	0.00	0.00	16,071.13	9,428.87	63%	

Budget vs Actual

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10 GENERAL FUND									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
10-690-47 PROFESSIONAL SERVICES	4,000	0.00	0.00	0.00	2,000.00	2,000.00	50%		
10-690-53 DUES & SUBSCRIPTIONS	19,500	0.00	0.00	0.00	7,724.40	11,775.60	40%		
10-690-57 MISCELLANEOUS	350	0.00	0.00	0.00	56.69	293.31	16%		
10-690-73 COMUNICATIONS EQUIP	9,200	1,258.44	0.00	0.00	4,285.03	3,656.53	60%		
10-690-74 CAPITAL OUTLAY	22,000	0.00	0.00	0.00	21,122.41	877.59	96%		
FIRE DEPARTMENT Totals:	1,769,909	26,113.18	0.00	0.00	977,240.37	766,555.50	57%		
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00			
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00			
COMMITTES Totals:	2,000	0.00	0.00	0.00	0.00	2,000.00			
10-999-01 CONTINGENCY	314,175	0.00	0.00	0.00	0.00	314,175.00			
10-999-02 RESERVED	81,195	0.00	0.00	0.00	0.00	81,195.00			
CONTINGENCY Totals:	395,370	0.00	0.00	0.00	0.00	395,370.00			
Expenses Totals:	9,466,660	389,684.41	0.00	0.00	4,239,196.60	4,837,779.04	49%		
10 GENERAL FUND	Revenues Over/(Under) Expenses:		0.00	0.00	2,210,829.91				

Budget vs Actual

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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	1,159,716.02	2,600.02	100%	
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	1,661,585.12	18,443.12	101%	
Expenses								
12-440-01 FIRE STATION #2 PRINCIPAL (DEBT)	373,334	0.00	0.00	0.00	373,333.40	0.60	100%	
12-440-02 FIRE STATION #2 INTEREST (DEBT)	198,091	0.00	0.00	0.00	198,090.67	0.33	100%	
12-440-03 JOEMC FIRE TRUCK PRINCIPAL ONLY (DEBT)	17,500	0.00	0.00	0.00	0.00	17,500.00		
12-750-03 BIKE PATH PROJECT	100,000	0.00	0.00	0.00	0.00	100,000.00		
12-750-04 PUBLIC WORKS BUILDING PROJECT	20,000	0.00	0.00	0.00	0.00	20,000.00		
12-750-11 FUTURE CAPITAL IMPROVEMENTS	517,665	0.00	0.00	0.00	0.00	517,665.00		
12-750-45 TAX COLLECTION FEES	17,116	0.00	0.00	0.00	10,591.48	6,524.52	62%	
12-998-02 T/O TO CAP PROJ FIRE STA 2	201,862	0.00	0.00	0.00	201,862.00	0.00	100%	
Totals:	1,445,568	0.00	0.00	0.00	783,877.55	661,690.45	54%	
Expenses Totals:	1,445,568	0.00	0.00	0.00	783,877.55	661,690.45	54%	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		0.00	0.00	877,707.57			

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	1,908,881.27	(91,118.73)	95%	
30-301-05 AD VALOREM TAX - Beach	1,653,225	0.00	0.00	0.00	1,656,229.28	3,004.28	100%	
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	144,812.76	19,812.76	116%	
30-335-16 NC HURRICANE FLORENCE RECOVERY	0	0.00	0.00	0.00	2,087,615.10	2,087,615.10		
30-345-00 LOCAL OPTION SALES TAX	1,108,888	0.00	0.00	0.00	293,522.88	(815,365.12)	26%	
30-350-01 PAID PARKING REVENUE	336,375	0.00	0.00	0.00	207,092.60	(129,282.40)	62%	
30-399-00 APPROP. FUND BALANCE	40,000	0.00	0.00	0.00	0.00	(40,000.00)		
Revenues Totals:	5,413,488	0.00	0.00	0.00	6,298,153.89	884,665.89	116%	
Expenses								
30-710-08 LEASE PAYMENTS	36,900	0.00	0.00	0.00	0.00	36,900.00		
30-710-10 BEACH LOBBYIST CONTRACT	61,300	25,412.48	0.00	0.00	35,919.65	(32.13)	100%	
30-710-12 BEACH/ACCESS MAINTENANCE	138,100	8,972.99	0.00	0.00	15,743.69	113,383.32	18%	
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	0.00	4,442.23	15,557.77	22%	
30-710-15 M & R DUNE/CROSSWALK	140,000	60,000.00	0.00	0.00	0.00	80,000.00	43%	
30-710-45 CONTRACTED SERVICES	305,070	278,186.80	0.00	0.00	14,883.20	12,000.00	96%	
30-710-59 SEA OATS PROGRAM	37,000	27,280.00	0.00	0.00	0.00	9,720.00	74%	
SHORELINE PROTECTION Totals:	738,370	399,852.27	0.00	0.00	70,988.77	267,528.96	64%	
30-711-45 TAX COLLECTION FEES	24,454	0.00	0.00	0.00	14,329.73	10,124.27	59%	
Totals:	24,454	0.00	0.00	0.00	14,329.73	10,124.27	59%	
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	151.39	285,048.61	0%	
30-720-15 Bank Charges	0	0.00	0.00	0.00	360.00	(360.00)		
30-720-45 CONTRACTED SERVICES	40,000	40,000.00	0.00	0.00	0.00	0.00	100%	
30-720-50 2022B SOB PAYMENT	1,884,803	0.00	0.00	0.00	1,860,522.17	24,280.83	99%	

Budget vs Actual

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30 SHORELINE PROTECTION									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
30-720-57 2022C FEMA SOB FEES	1,721,043	0.00	0.00	0.00	1,721,042.63	0.37	100%		
30-720-60 30 YEAR BEACH PLAN	275,000	0.00	0.00	0.00	0.00	275,000.00			
30-720-64 Sandbag Repair Project	188,392	0.00	0.00	0.00	0.00	188,392.00			
BEACH REN. / DUNE STAB. Totals:	4,600,364	274,226.00	0.00	0.00	3,630,332.39	695,805.61	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	674,078.27	0.00	0.00	3,715,650.89	1,023,758.84	81%		
30 SHORELINE PROTECTION	Revenues Over/(Under) Expenses:		0.00	0.00	2,582,503.00				

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	11,915,683.64	(5,683,500.36)	68%	
31-368-00 NCDEQ GRANT FUNDS	10,500,000	0.00	0.00	0.00	10,500,000.00	0.00	100%	
31-370-00 INVESTMENT INCOME	272,386	0.00	0.00	0.00	1,360,428.82	1,088,042.82	499%	
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	46,492,402.12	(4,595,457.88)	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
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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	9,355.25	(9,355.25)		
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	31,239,403.27	3,348,456.73	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	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	40,495,461.46	10,464,138.54	80%
31 CAPITAL PRJ BEACH MAINTENANCE	Revenues Over/(Under) Expenses:			0.00	0.00	5,996,940.66			

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	
Revenues								
32-348-24 FEMA-4837-NC PTC 8	2,231,206	0.00	0.00	0.00	0.00	(2,231,206.00)		
32-350-00 STATE MATCH	743,736	0.00	0.00	0.00	0.00	(743,736.00)		
32-399-01 T/I FUND 30 SHORELINE PROTECTION	2,974,942	0.00	0.00	0.00	2,974,942.00	0.00	100%	
Revenues Totals:	5,949,884	0.00	0.00	0.00	2,974,942.00	(2,974,942.00)	50%	
Expenses								
32-470-02 85096-PW16 PUBLIC CROSSOVER DAMAGE	24,701	0.00	0.00	0.00	23,084.58	1,616.42	93%	
32-470-30 805109 PW17 LOSS DETERMIN & COST ANALYSIS RPT	59,810	0.00	0.00	0.00	80,475.75	(20,665.75)	135%	
32-470-31 805109 PW17 UPLAND BORROW SITE INVEST & ANALYSIS	3,000	0.00	0.00	0.00	3,000.00	0.00	100%	
32-470-32 805109 PW17 PRE-CONSTRUCTION MEETING/COORD	4,800	4,500.00	0.00	0.00	184.03	115.97	98%	
32-470-33 805109 PW17 PROJECT PERMITTING	19,500	12,500.00	0.00	0.00	6,059.25	940.75	95%	
32-470-34 805109 PW17 FINAL PROJECT DESIGN	15,000	0.00	0.00	0.00	11,832.50	3,167.50	79%	
32-470-35 805109 PW17 PROJECT PLANS & SPEC, BIDDING	15,900	0.00	0.00	0.00	16,312.90	(412.90)	103%	
32-470-36 805109 PW17 PRE-CONSTRUCTION MONITORING	24,500	0.00	0.00	0.00	19,224.25	5,275.75	78%	
32-470-37 805109 PW17 EQUIP MOBILIZATION/DEMobilIZATION	100,000	26,250.00	0.00	0.00	23,750.00	50,000.00	50%	
32-470-38 805109 PW17 BEACH FILL PLACEMENT	3,288,634	2,525,516.80	0.00	0.00	341,483.20	421,634.00	87%	
32-470-39 805109 PW17 PERFORMANCE & PAYMENT BONDS	20,000	1,000.00	0.00	0.00	19,000.00	0.00	100%	
32-470-40 805109 PW17 CONSTRUCTION ADMINISTRATION	255,667	222,667.00	0.00	0.00	0.00	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	57,500.00	0.00	0.00	0.00	13,000.00	82%		
32-470-43 805109 PW17 DUNE PLANTINGS	433,750	0.00	0.00	0.00	0.00	433,750.00			
32-470-99 CONTINGENCY	1,594,622	0.00	0.00	0.00	0.00	1,594,622.00			
FEMA-4837 PTC8 Totals:	5,949,884	2,857,433.80	0.00	0.00	544,406.46	2,548,043.74	57%		
Expenses Totals:	5,949,884	2,857,433.80	0.00	0.00	544,406.46	2,548,043.74	57%		
32 GRANT PRJ FEMA-4837 PTC8	Revenues Over/(Under) Expenses:		0.00	0.00	2,430,535.54				

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	
Revenues								
50-330-00 LOAN PROCEEDS	5,600,000	0.00	0.00	0.00	5,600,000.00	0.00	100%	
50-339-01 T/I FROM CIF	1,201,862	0.00	0.00	0.00	1,201,862.71	0.71	100%	
50-399-02 T/I FROM GF	232,000	0.00	0.00	0.00	232,000.00	0.00	100%	
Revenues Totals:	7,033,862	0.00	0.00	0.00	7,033,862.71	0.71	100%	
Expenses								
50-450-02 CONSTRUCTION COSTS	6,258,703	0.00	0.00	0.00	3,794,494.48	2,464,208.52	61%	
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	388,591.95	31,871.05	92%	
50-450-11 CONTINGENCY	53,823	0.00	0.00	0.00	0.00	53,823.00		
50-450-13 UTILITIES	2,050	0.00	0.00	0.00	2,049.26	0.74	100%	
50-450-74 CAPITAL OUTLAY	232,000	0.00	0.00	0.00	0.00	232,000.00		
Totals:	7,033,862	0.00	0.00	0.00	4,246,640.45	2,787,221.55	60%	
Expenses Totals:	7,033,862	0.00	0.00	0.00	4,246,640.45	2,787,221.55	60%	
50 CAPITAL PRJ FIRE STATION 2	Revenues Over/(Under) Expenses:		0.00	0.00	2,787,222.26			

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	
Revenues								
60-339-01 T/I FROM CIF 12	197,574	0.00	0.00	0.00	0.00	(197,574.00)		
60-368-01 NCEM DRMG2304 GRANT	1,261,607	0.00	0.00	0.00	94,251.97	(1,167,355.03)	7%	
Revenues Totals:	1,459,181	0.00	0.00	0.00	94,251.97	(1,364,929.03)	6%	
Expenses								
60-610-01 ISLAND DR (HW 210) AT SOUTH FIRE STATION	704,211	0.00	0.00	0.00	0.00	704,211.00		
60-610-02 NEW RIVER INLET RD (SR 1568) RPTP	354,396	0.00	0.00	0.00	0.00	354,396.00		
60-610-03 PROJECT MANAGEMENT	13,565	3,066.00	0.00	0.00	10,499.00	0.00	100%	
60-610-04 FIELD SURVEY	26,490	1,540.00	0.00	0.00	24,950.00	0.00	100%	
60-610-05 CONSTRUCTION PLANS	89,650	23,849.00	0.00	0.00	65,801.00	0.00	100%	
60-610-06 PERMITS	45,600	10,185.00	0.00	0.00	35,415.00	0.00	100%	
60-610-07 PROJECT MEETINGS	11,265	11,265.00	0.00	0.00	0.00	0.00	100%	
60-610-08 BID PHASE SERVICES	14,850	14,850.00	0.00	0.00	0.00	0.00	100%	
60-610-09 REIMBURSABLES	1,580	446.53	0.00	0.00	1,133.47	0.00	100%	
60-610-10 CONSTRUCTION CONTRACT PREPARATION	1,260	0.00	0.00	0.00	0.00	1,260.00		
60-610-11 PRE-CONSTRUCTION MEETING	5,439	0.00	0.00	0.00	0.00	5,439.00		
60-610-12 CONSTRUCTION STATUS UPDATE MEETINGS	15,650	0.00	0.00	0.00	0.00	15,650.00		
60-610-13 SHOP DRAWING REVIEW	14,895	0.00	0.00	0.00	0.00	14,895.00		
60-610-14 BULLETIN DRAWINGS/REQUEST FOR INFORMATION (RFI)	7,210	0.00	0.00	0.00	0.00	7,210.00		
60-610-15 NEGOTIATE, REVIEW AND PREPARE CHANGE ORDERS	5,558	0.00	0.00	0.00	0.00	5,558.00		
60-610-16 CONTRACTOR PAY APPLICATION REVIEW AND APPROVAL	4,152	0.00	0.00	0.00	0.00	4,152.00		
60-610-17 FINAL SITE VISIT/PROJECT CLOSE-OUT	6,760	0.00	0.00	0.00	0.00	6,760.00		

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	0.00	0.00	0.00	0.00	9,554.00			
60-610-19 ONE YEAR WARRANTY INSP/ISSUE WARRANTY LIST	6,356	0.00	0.00	0.00	0.00	6,356.00			
60-610-20 CONSTRUCTION OVERSITE VISITS	14,460	0.00	0.00	0.00	0.00	14,460.00			
60-610-22 PARTIAL CONSTRUCTION OBSERVATION (24 HRS WKLY)	85,680	0.00	0.00	0.00	0.00	85,680.00			
60-610-23 REIMBURSABLES (CA/CO PHASE)	20,600	0.00	0.00	0.00	0.00	20,600.00			
STORMWATER PRJ NCEM DRMG2304	Totals:	1,459,181	65,201.53	0.00	0.00	137,798.47	1,256,181.00	14%	
Expenses	Totals:	1,459,181	65,201.53	0.00	0.00	137,798.47	1,256,181.00	14%	
60 GRANT PRJ STORMWATER NCEM DRMG2304	Revenues Over/(Under) Expenses:			0.00	0.00	(43,546.50)			

GL Transaction Condensed Summary

NORTH TOPSAIL BEACH

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Date	GL Account		Debit	Credit
01/28/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$35,814.35
01/29/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$8,029.97
01/30/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$25,899.11
02/02/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$445.89
02/03/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$29,635.82
02/04/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$125.00
02/06/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$60,556.40
02/09/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$1,089.19
02/11/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$30,751.24
02/12/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$2,103.82
02/13/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$60.00
02/17/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$312.00
02/18/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$102.83
02/20/2026	10-101-01	MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00	\$165.66
01/30/2026	10-105-00	STATE SALES TAX REC 4.75%	\$609.98	\$0.00
02/06/2026	10-105-00	STATE SALES TAX REC 4.75%	\$177.64	\$0.00
01/30/2026	10-105-02	CO. SALES TAX REC 2.25%	\$288.07	\$0.00
02/06/2026	10-105-02	CO. SALES TAX REC 2.25%	\$97.22	\$0.00
02/12/2026	10-201-99	AP - REFUND TO GRANTOR	\$12,126.10	\$6,063.05
01/28/2026	10-221-00	FICA PAYABLE	\$16,725.48	\$0.00
01/29/2026	10-221-00	FICA PAYABLE	\$186.34	\$0.00
02/11/2026	10-221-00	FICA PAYABLE	\$14,792.38	\$0.00
02/12/2026	10-221-00	FICA PAYABLE	\$153.00	\$0.00
01/28/2026	10-222-00	FEDERAL W/H PAYABLE	\$7,232.57	\$0.00
01/29/2026	10-222-00	FEDERAL W/H PAYABLE	\$26.60	\$0.00
02/11/2026	10-222-00	FEDERAL W/H PAYABLE	\$6,146.76	\$0.00
02/12/2026	10-222-00	FEDERAL W/H PAYABLE	\$1.00	\$0.00
01/28/2026	10-223-00	STATE W/H PAYABLE	\$3,235.00	\$0.00
01/29/2026	10-223-00	STATE W/H PAYABLE	\$22.00	\$0.00
02/11/2026	10-223-00	STATE W/H PAYABLE	\$2,839.00	\$0.00
02/06/2026	10-224-00	RETIREMENT W/H PAYABLE	\$48,190.53	\$0.00
02/03/2026	10-225-00	DEPENDENT HEALTH/DENTAL INSURANCE	\$5,489.02	\$0.00
01/29/2026	10-226-00	VOL. EMPLOYEE LIFE & ACCIDENTAL	\$2,805.64	\$0.00
01/28/2026	10-227-00	401(K) CONTRIBUTIONS	\$5,557.20	\$0.00
01/29/2026	10-227-00	401(K) CONTRIBUTIONS	\$128.32	\$0.00
02/11/2026	10-227-00	401(K) CONTRIBUTIONS	\$5,154.37	\$0.00
02/20/2026	10-227-00	401(K) CONTRIBUTIONS	\$165.66	\$0.00
01/28/2026	10-227-01	401(k) LOAN REPAYMENT	\$349.51	\$0.00
02/11/2026	10-227-01	401(k) LOAN REPAYMENT	\$349.51	\$0.00
02/12/2026	10-228-01	COLONIAL LIFE INSURANCES	\$1,250.60	\$0.00

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Date	GL Account		Debit	Credit
01/28/2026	10-229-03	Child Support withheld	\$699.22	\$0.00
02/12/2026	10-229-03	Child Support withheld	\$699.22	\$0.00
01/28/2026	10-229-04	OTHER PAY DEDUCTION	\$442.44	\$0.00
01/28/2026	10-229-09	ROTH 401K	\$1,572.93	\$0.00
01/29/2026	10-229-09	ROTH 401K	\$100.00	\$0.00
02/11/2026	10-229-09	ROTH 401K	\$1,469.22	\$0.00
01/30/2026	10-410-33	DEPARTMENTAL SUPPLIES	\$839.64	\$43.66
01/29/2026	10-420-06	GROUP INSURANCE	\$446.91	\$187.82
02/03/2026	10-420-06	GROUP INSURANCE	\$2,840.80	\$1,420.40
01/30/2026	10-420-10	EMPLOYEE TRAINING	\$1,788.00	\$0.00
01/30/2026	10-420-11	POSTAGE	\$240.68	\$0.00
02/06/2026	10-420-11	POSTAGE	\$283.40	\$0.00
01/30/2026	10-420-15	BANK CHARGES	\$29.00	\$0.00
02/06/2026	10-420-15	BANK CHARGES	\$194.56	\$0.00
01/30/2026	10-420-18	CONSUMABLES	\$1,053.93	\$0.00
01/30/2026	10-420-26	ADVERTISING	\$125.00	\$0.00
02/06/2026	10-420-26	ADVERTISING	\$875.00	\$0.00
01/30/2026	10-420-32	OFFICE SUPPLIES	\$334.88	\$0.00
02/06/2026	10-420-32	OFFICE SUPPLIES	\$598.14	\$0.00
01/30/2026	10-420-34	TOWN APPAREL & MERCH EXPENSE	\$1,126.00	\$0.00
02/06/2026	10-420-34	TOWN APPAREL & MERCH EXPENSE	\$89.00	\$0.00
02/06/2026	10-420-45	CONTRACTED SERVICES	\$30.00	\$0.00
01/30/2026	10-420-53	DUES & SUBSCRIPTIONS	\$1,171.00	\$0.00
02/06/2026	10-420-53	DUES & SUBSCRIPTIONS	\$360.00	\$0.00
01/30/2026	10-420-58	EMPLOYEE ENGAGEMENT	\$1,193.82	\$0.00
01/29/2026	10-480-06	GROUP INSURANCE	\$124.96	\$0.00
02/03/2026	10-480-06	GROUP INSURANCE	\$710.20	\$0.00
01/30/2026	10-480-11	PHONES	\$273.52	\$0.00
02/06/2026	10-480-33	DEPARTMENT SUPPLIES	\$1,007.17	\$0.00
01/29/2026	10-490-06	GROUP INSURANCE	\$386.90	\$0.00
02/03/2026	10-490-06	GROUP INSURANCE	\$710.20	\$0.00
01/30/2026	10-490-10	EMPLOYEE TRAINING	\$299.00	\$0.00
02/06/2026	10-490-10	EMPLOYEE TRAINING	\$174.50	\$0.00
01/30/2026	10-490-53	DUES & SUBSCRIPTIONS	\$530.00	\$0.00
01/29/2026	10-491-06	GROUP INSURANCE	\$122.34	\$0.00
02/03/2026	10-491-06	GROUP INSURANCE	\$710.20	\$0.00
01/30/2026	10-500-13	UTILITIES	\$3,864.20	\$0.00
02/04/2026	10-500-13	UTILITIES	\$125.00	\$0.00
02/06/2026	10-500-13	UTILITIES	\$1,932.10	\$0.00
01/30/2026	10-500-33	BUILDING SUPPLIES	\$918.16	\$0.00
02/02/2026	10-501-10	TOWN HRA INSURANCE	\$445.89	\$0.00
02/09/2026	10-501-10	TOWN HRA INSURANCE	\$1,089.19	\$0.00
02/17/2026	10-501-10	TOWN HRA INSURANCE	\$312.00	\$0.00
02/18/2026	10-501-10	TOWN HRA INSURANCE	\$102.83	\$0.00
01/29/2026	10-510-06	GROUP INSURANCE	\$1,459.56	\$0.00
02/03/2026	10-510-06	GROUP INSURANCE	\$7,102.00	\$0.00
02/13/2026	10-510-06	GROUP INSURANCE	\$60.00	\$0.00
01/30/2026	10-510-10	EMPLOYEE TRAINING	\$591.47	\$0.00
02/06/2026	10-510-10	EMPLOYEE TRAINING	\$1,579.88	\$0.00
01/30/2026	10-510-17	M & R VEHICLES	\$9.11	\$0.00
01/30/2026	10-510-33	DEPARTMENTAL SUPPLIES	\$3,089.06	\$0.00
02/06/2026	10-510-33	DEPARTMENTAL SUPPLIES	\$597.79	\$0.00
01/30/2026	10-510-36	UNIFORMS	\$632.11	\$0.00

GL Transaction Condensed Summary

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Date	GL Account		Debit	Credit
02/06/2026	10-510-36	UNIFORMS	\$2,484.30	\$0.00
01/30/2026	10-510-53	DUES & SUBSCRIPTIONS	\$100.00	\$0.00
01/29/2026	10-545-06	GROUP INSURANCE	\$457.40	\$0.00
02/03/2026	10-545-06	GROUP INSURANCE	\$2,130.60	\$0.00
02/06/2026	10-545-16	M & R EQUIPMENT	\$92.27	\$92.27
02/06/2026	10-545-33	DEPARTMENTAL SUPPLIES & EQUIP	\$746.22	\$0.00
01/30/2026	10-620-15	PARK MAINTENANCE	\$4,408.36	\$0.00
01/30/2026	10-620-27	SPECIAL EVENTS	\$1,044.61	\$0.00
01/29/2026	10-690-06	GROUP INSURANCE	\$1,950.82	\$0.00
02/03/2026	10-690-06	GROUP INSURANCE	\$11,363.20	\$0.00
01/30/2026	10-690-10	EMPLOYEE TRAINING	\$465.16	\$0.00
01/30/2026	10-690-32	OFFICE SUPPLIES	\$564.27	\$0.00
02/06/2026	10-690-32	OFFICE SUPPLIES	\$504.95	\$0.00
02/12/2026	10-690-33	DEPARTMENTAL SUPPLIES	\$6,063.05	\$12,126.10
01/30/2026	10-690-36	UNIFORMS	\$205.65	\$0.00
01/30/2026	10-690-53	DUES & SUBSCRIPTIONS	\$148.09	\$0.00
02/06/2026	10-690-53	DUES & SUBSCRIPTIONS	\$634.00	\$0.00
02/12/2026	50-450-02	CONSTRUCTION COSTS	\$1,146.00	\$1,146.00
02/12/2026	50-450-11	CONTINGENCY	\$1,146.00	\$1,146.00
Totals:			\$217,316.58	\$217,316.58

Report Parameters

Date Range - 1/28/2026 To 6/30/2026

SourceCode - CD, GJ

Check Listing

Date From: 1/28/2026 Date To: 6/30/2026
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

NORTH TOPSAIL BEACH
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Check Number	Bank	Vendor	Date	Amount
49111	2	BLOSSMAN GAS OF NORTH CAROLINA, INC	01/29/2026	<u>\$163.32</u>
49112	2	DEBBIE J OWENS	01/29/2026	<u>\$583.44</u>
49113	2	NOOKS & CRANNIES CLEANING, LLC	01/29/2026	<u>\$250.00</u>
49114	2	O'REILLY AUTOMOTIVE STORES, INC	01/29/2026	<u>\$818.09</u>
49115	2	SANDERSON LAWN MANAGEMENT LLC	01/29/2026	<u>\$2,460.52</u>
49116	2	SHERRILL A STRICKLAND JR.	01/29/2026	<u>\$304.00</u>
49117	2	SUMRELL SUGG, P.A.	01/29/2026	<u>\$10,482.77</u>
49118	2	VALERIA W EDWARDS	01/29/2026	<u>\$3,000.00</u>
49119	2	WRANGLER HOLDCO CORP.	01/29/2026	<u>\$41,307.98</u>
49120	2	BLOSSMAN GAS OF NORTH CAROLINA, INC	02/05/2026	<u>\$371.51</u>
49121	2	DEBBIE J OWENS	02/05/2026	<u>\$996.32</u>
49122	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	02/05/2026	<u>\$2,470.40</u>
49123	2	KELLY OFFICE MACHINES, INC	02/05/2026	<u>\$574.16</u>
49124	2	O'REILLY AUTOMOTIVE STORES, INC	02/05/2026	<u>\$222.36</u>
49125	2	PHILLIP'S TOWING SERVICE INC.	02/05/2026	<u>\$2,000.00</u>
49126	2	SHERRILL A STRICKLAND JR.	02/05/2026	<u>\$456.00</u>
49127	2	THE VIKING LOCKSMITH	02/05/2026	<u>\$829.25</u>
49128	2	ATLANTIC MULCH AND STONE INC	02/12/2026	<u>\$7,147.60</u>
49129	2	BECKER MORGAN GROUP INC	02/12/2026	<u>\$7,360.00</u>
49130	2	BFPE INTERNATIONAL	02/12/2026	<u>\$144.45</u>
49131	2	BLACKS TIRE SERVICE INC	02/12/2026	<u>\$1,014.39</u>
49132	2	BLOSSMAN GAS OF NORTH CAROLINA, INC	02/12/2026	<u>\$406.13</u>
49133	2	BRIGHTSPEED	02/12/2026	<u>\$155.99</u>
49134	2	CHRISTMAS DESIGNERS.COM LLC	02/12/2026	<u>\$13,309.73</u>
49135	2	DEBBIE J OWENS	02/12/2026	<u>\$591.13</u>
49136	2	DODSON BROTHERS EXTERMINATING CO INC	02/12/2026	<u>\$80.00</u>
49137	2	FIRST DUE EMERGENCY VEHICLE SERVICE LLC	02/12/2026	<u>\$265.17</u>
49138	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	02/12/2026	<u>\$1,871.28</u>
49139	2	MHC KENWORTH	02/12/2026	<u>\$4,628.67</u>

Check Listing

Date From: 1/28/2026 Date To: 6/30/2026
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

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Check Number	Bank	Vendor	Date	Amount
49140	2	NC DEPARTMENT OF ENVIRONMANTAL QUALITY	02/12/2026	<u>\$119.00</u>
49141	2	NC LICENSING BOARD - GEN. CONTR	02/12/2026	<u>\$252.00</u>
49142	2	PETROLEUM MARKETING GROUP, INC	02/12/2026	<u>\$648.05</u>
49143	2	SHEPARDS WRECKER & GARAGE, INC	02/12/2026	<u>\$130.44</u>
49144	2	SHERRILL A STRICKLAND JR.	02/12/2026	<u>\$323.00</u>
49145	2	SIMPLE COMMUNICATION	02/12/2026	<u>\$480.58</u>
49146	2	SYNCHRONY BANK	02/12/2026	<u>\$3,723.25</u>
49147	2	TOWN OF SURF CITY	02/12/2026	<u>\$3,616.67</u>
49148	2	WRANGLER HOLDCO CORP.	02/12/2026	<u>\$38,785.94</u>
49149	2	CDW GOVERNMENT	02/19/2026	<u>\$1,461.18</u>
49150	2	CHRISTOPHER LEE PRINCE	02/19/2026	<u>\$963.00</u>
49151	2	DEBBIE J OWENS	02/19/2026	<u>\$899.47</u>
49152	2	ENTERPRISE UAS LLC	02/19/2026	<u>\$10,753.00</u>
49153	2	FINNERTY ENTERPRISES INC	02/19/2026	<u>\$3.68</u>
49154	2	JODY L THOMPSON	02/19/2026	<u>\$3,247.80</u>
49155	2	KELLY OFFICE MACHINES, INC	02/19/2026	<u>\$543.17</u>
49156	2	NOOKS & CRANNIES CLEANING, LLC	02/19/2026	<u>\$500.00</u>
49157	2	ONslow WATER & SEWER AUTHORITY	02/19/2026	<u>\$515.23</u>
49158	2	ROTH STAFFING COMPANIES, LP	02/19/2026	<u>\$11,682.55</u>
49159	2	SHERRILL A STRICKLAND JR.	02/19/2026	<u>\$304.00</u>
49160	2	TOWN OF SURF CITY	02/19/2026	<u>\$1,333.33</u>
49161	2	VALERIA W EDWARDS	02/19/2026	<u>\$3,000.00</u>
49162	2	WB BRAWLEY COMPANY	02/19/2026	<u>\$59,193.46</u>
52	Checks Totaling -			\$246,743.46

Totals By Fund

	Checks	Voids	Total
10	\$173,222.13		\$173,222.13
30	\$9,264.10		\$9,264.10
50	\$64,257.23		\$64,257.23
Totals:	\$246,743.46		\$246,743.46

Cash Balance Report

Period Ending 2/23/2026

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#- 0860	Balance
Account		Balance
	10-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$673,978.99
	12-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$88,450.71
	15-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00
	30-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$3,072,807.94
	31-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$950,563.73
	32-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$6,593.54
	50-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$387,850.61
	60-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$14,320.00
Bank 2		Total:
		\$4,390,224.30
Bank 3	NC CAPITAL MANAGEMENT TRUST Acct#-	Balance
Account		Balance
	10-101-04 NC CASH MGMT TRUST	\$15,311,487.37
	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	\$4,353,577.53
	31-101-04 NC CASH MGMT TRUST	\$5,057,650.43
	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:
		\$34,509,215.90
Bank 4	BB&T SAVINGS ACCOUNT Acct#-	Balance
Account		Balance
	10-101-06 BB & T SAVINGS ACCT	\$0.00

Cash Balance Report

Period Ending 2/23/2026

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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:	\$38,901,034.95
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