



BOARD OF ALDERMEN
MEMORANDUM

TO: MAYOR MCDERMON AND ALDERMEN

FROM: Caitlin Elliott, Finance Officer

SUBJECT: Monthly Financial Report

DATE: May 24, 2023

The following events occurred during May 2023 in the Finance Department:

- The Town received a payment from FEMA for \$35,824.84. This was the final monies from a Hurricane Matthew, Category G project in Phase 5 that was closed out in 2020. This project brought over 150,000 cubic yards of sand to Phase 5.
- The Town collected \$70,880.95 in interest within the North Carolina Capital Management Trust account in April.
- The Town submitted a Request for Disbursement to Onslow County for \$126,741.48 for the work completed at Beach Access 4. This does not include dune plantings.
- A Budget to Actual report is contained in this month's packet as well as a graph for the fiscal year. A separate Budget to Actual report is provided for Fund 31, the Capital Project Fund for the beach renourishment project.
- We received \$60,947.25 in paid parking revenues for the month of April. Once again, the majority of revenues were made up of annual passes. For comparison, April of 2022 we collected \$67,860.

- So far this month, we have received \$43,119.73 from Onslow County for property taxes, which is in the process of being deposited.
- April's Motor Vehicle taxes are pending deposit for \$6,597.25.
- To date, we have processed approximately \$964,089.90 in accounts payable this month. The check register is enclosed for review. Please be aware that there is still a remaining check run for May to be processed.
- It is rental season again and we are seeing an increase in our Occupancy Taxes. For May, we received \$126,115 for rentals during April. A detailed report is provided. Last year during the same time frame we received \$125,739 for a comparison. Please note that we have already exceeded our projected figure for Occupancy Taxes in the Budget to Actual report, Fund 30 revenues.
- Lastly, we received \$222,031.71 for Sales and Use Tax, for collections during April. Last year, for revenue comparison, we collected \$206,358.68 for the same period. We also received our quarterly Solid Waste Disposal Tax in the amount of \$198.29.

If anyone has any questions, concerns, or needs additional information, please do not hesitate to ask!

Respectfully submitted,



Caitlin Elliott
Finance Officer

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2023

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
Revenues						
10-301-00 AD VALOREM TAX - Current Year	3,678,714	0.00	0.00	4,046,716.69	368,002.69	110%
10-301-01 AD VALOREM TAX - Prior Years	50,000	0.00	0.00	(11,472.82)	(61,472.82)	-23%
10-301-02 AD VALOREM TAX - MOTV	70,000	0.00	0.00	74,342.38	4,342.38	106%
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	0.00	1,840.52	(1,159.48)	61%
10-317-01 COUNTY GRANT FUNDING	10,000	0.00	0.00	5,050.00	(4,950.00)	51%
10-329-00 INTEREST	175,000	0.00	0.00	310,705.74	135,705.74	178%
10-335-00 MISCELLANEOUS	5,000	0.00	0.00	15,818.35	10,818.35	316%
10-335-01 MEETING ROOM	500	0.00	0.00	0.00	(500.00)	
10-336-06 DONATIONS-BEAUTIFICATION	0	0.00	0.00	(300.00)	(300.00)	
10-336-07 SALE OF TOWN MERCHANDISE	5,000	0.00	0.00	419.85	(4,580.15)	8%
10-337-00 UTILITIES FRANCHISE TAX	330,000	0.00	0.00	254,537.79	(75,462.21)	77%
10-341-00 BEER & WINE TAX	3,400	0.00	0.00	30.00	(3,370.00)	1%
10-343-00 POWELL BILL ALLOCATIONS	25,000	0.00	0.00	34,116.54	9,116.54	136%
10-345-00 LOCAL OPTION SALES TAX	1,864,500	0.00	0.00	2,260,592.23	396,092.23	121%
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	803.43	53.43	107%
10-350-00 RECREATION -RENTAL FEES	1,500	0.00	0.00	2,731.00	1,231.00	182%
10-350-01 PAID PARKING REVENUE	182,500	0.00	0.00	122,905.20	(59,594.80)	67%
10-351-01 OFFICER CITATIONS & COURT	5,000	0.00	0.00	2,064.40	(2,935.60)	41%
10-352-01 FIRE FINES & VIOLATIONS	2,000	0.00	0.00	0.00	(2,000.00)	
10-352-02 PARKING/CODE ENFORCEMENT FINES	20,000	0.00	0.00	1,400.00	(18,600.00)	7%
10-352-03 PLANNING DEPT. FEES	6,000	0.00	0.00	0.00	(6,000.00)	
10-355-00 BUILDING PERMITS	85,000	0.00	0.00	99,401.90	14,401.90	117%
10-355-01 MECHANICAL PERMITS	15,000	0.00	0.00	8,270.00	(6,730.00)	55%
10-355-02 ELECTRICAL PERMITS	18,000	0.00	0.00	15,820.00	(2,180.00)	88%
10-355-03 PLUMBING PERMITS	2,500	0.00	0.00	2,450.00	(50.00)	98%
10-355-04 INSULATION PERMITS	500	0.00	0.00	70.00	(430.00)	14%
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	0.00	184.00	(116.00)	61%

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-355-06 TECHNOLOGY FEE	7,500	0.00	0.00	6,742.86	(757.14)	90%	
10-355-07 REINSPECTION FEE/FINES	3,000	0.00	0.00	1,650.00	(1,350.00)	55%	
10-357-08 ZONING PERMITS	20,000	0.00	0.00	27,900.00	7,900.00	140%	
10-359-00 REFUSE COLLECTION FEES	514,524	0.00	0.00	465,746.63	(48,777.73)	91%	
10-359-50 VACANT LOT SWF	10,000	0.00	0.00	150.00	(9,850.00)	2%	
10-359-51 LOST CART REPLACEMENT	2,000	0.00	0.00	320.00	(1,680.00)	16%	
10-359-52 ADD'L CART RECYCLING	2,500	0.00	0.00	2,400.00	(100.00)	96%	
10-367-01 SALES TAX REFUNDS	20,000	0.00	0.00	24,233.92	4,233.92	121%	
10-368-01 GRASS MOWING REIMB	8,396	0.00	0.00	8,395.67	(0.33)	100%	
10-368-02 GRANT FUNDS	57,400	0.00	0.00	0.00	(57,400.00)		
10-382-00 SALE OF LESO ASSETS	5,000	0.00	0.00	3,551.00	(1,449.00)	71%	
10-383-00 SALE OF FIXED ASSETS	20,000	0.00	0.00	17,845.00	(2,155.00)	89%	
10-383-01 HURRICANE REIMBURSEMENT	12,590	0.00	0.00	12,589.92	0.00	100%	
Revenues Totals:	7,242,074	0.00	0.00	7,820,022.20	577,947.92	108%	
Expenses							
10-410-02 SALARIES	36,000	0.00	0.00	31,000.00	5,000.00	86%	
10-410-05 FICA (7.65%)	2,754	0.00	0.00	2,371.50	382.50	86%	
10-410-14 TRAVEL & TRAINING	2,000	0.00	0.00	225.00	1,775.00	11%	
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	1,446.46	53.54	96%	
10-410-42 CHARTER CODES SERVICE	5,000	0.00	0.00	595.00	4,405.00	12%	
10-410-43 AUDITOR FEES	15,500	0.00	0.00	17,850.00	(2,350.00)	115%	
10-410-45 TAX COLLECTION FEES	62,000	0.00	0.00	62,463.74	(463.74)	101%	
10-410-47 PROFESSIONAL SERVICES	100,000	0.00	0.00	38,266.14	61,733.86	38%	
10-410-50 DONATIONS OTHER AGENCIES	6,000	0.00	0.00	3,500.00	2,500.00	58%	
10-410-53 DUES & SUBSCRIPTIONS	2,750	0.00	0.00	3,354.70	(604.70)	122%	
10-410-57 MISCELLANEOUS	500	0.00	0.00	84.97	415.03	17%	
10-410-58 TAX REFUNDS	2,500	0.00	0.00	362.79	2,137.21	15%	
10-410-95 BOARD STIPEND	3,600	0.00	0.00	2,300.00	1,300.00	64%	
GOVERNING BODY Totals:	240,104	0.00	0.00	163,820.30	76,283.70	68%	

Budget vs Actual

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10-420-02 SALARIES	377,000	0.00	0.00	324,328.70	52,671.30	86%
10-420-05 FICA (7.65%)	30,371	0.00	0.00	24,734.79	5,635.71	81%
10-420-06 GROUP INSURANCE	42,250	0.00	0.00	33,647.79	8,602.21	80%
10-420-07 ORBIT RETIREMENT (12.23%)	48,553	0.00	0.00	39,569.59	8,983.51	81%
10-420-08 401K (3%)	11,910	0.00	0.00	8,843.71	3,066.29	74%
10-420-09 TOWN INSURANCE HRA	30,000	0.00	0.00	23,859.83	6,140.17	80%
10-420-10 EMPLOYEE TRAINING	6,000	0.00	0.00	246.00	5,754.00	4%
10-420-11 POSTAGE	2,500	0.00	0.00	1,274.44	1,225.56	51%
10-420-12 MANAGER EXPENSE ACCT	1,000	0.00	0.00	0.00	1,000.00	
10-420-13 TUITION REIMBURSEMENT	2,500	0.00	0.00	0.00	2,500.00	
10-420-15 BANK CHARGES	2,500	0.00	0.00	514.53	1,985.47	21%
10-420-16 M & R EQUIPMENT	500	0.00	0.00	0.00	500.00	
10-420-17 M & R VEHICLE	1,500	0.00	0.00	52.24	1,447.76	3%
10-420-18 CONSUMABLES	4,000	0.00	0.00	4,128.26	(128.26)	103%
10-420-26 ADVERTISING	1,500	0.00	0.00	3,068.00	(1,568.00)	205%
10-420-31 GAS, OIL & TIRES	2,000	0.00	0.00	1,031.22	968.78	52%
10-420-33 DEPARTMENT SUPPLIES	6,000	0.00	0.00	5,067.67	932.33	84%
10-420-34 TOWN APPAREL & MERCH EXPENSE	3,000	0.00	0.00	3,831.44	(831.44)	128%
10-420-35 IT EQUIPMENT & SERVICES	6,500	0.00	0.00	8,955.06	(2,455.06)	138%
10-420-45 CONTRACTED SERVICES	46,200	0.00	0.00	40,043.60	6,156.40	87%
10-420-53 DUES & SUBSCRIPTIONS	8,000	0.00	0.00	10,572.00	(2,572.00)	132%
10-420-57 MISCELLANEOUS	1,000	0.00	0.00	1,225.69	(225.69)	123%
10-420-58 EMPLOYEE ENGAGEMENT	10,000	0.00	0.00	1,763.17	8,236.83	18%
10-420-74 CAPITAL OUTLAY	15,500	0.00	0.00	13,559.19	1,940.81	87%
10-420-75 DEBT SERVICE	0	0.00	0.00	311.68	(311.68)	
10-420-76 EQUIPMENT LEASE PAYMENTS	27,500	0.00	0.00	24,669.51	2,830.49	90%
ADMINISTRATION Totals:	687,784	0.00	0.00	575,298.11	112,485.49	84%
10-490-02 SALARIES	92,500	0.00	0.00	85,455.70	7,044.30	92%
10-490-03 PART-TIME SALARIES	15,500	0.00	0.00	10,005.68	5,494.32	65%
10-490-05 FICA (7.65%)	8,262	0.00	0.00	7,302.85	959.15	88%

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10-490-06 GROUP INSURANCE	8,500	0.00	0.00	6,954.50	1,545.50	82%	
10-490-07 ORBIT RETIREMENT (12.23%)	11,313	0.00	0.00	10,426.87	885.88	92%	
10-490-08 401K (3%)	2,775	0.00	0.00	2,547.13	227.87	92%	
10-490-10 EMPLOYEE TRAINING	3,000	0.00	0.00	251.10	2,748.90	8%	
10-490-16 M & R EQUIPMENT	500	0.00	0.00	0.00	500.00		
10-490-17 M & R VEHICLES	1,000	0.00	0.00	991.70	8.30	99%	
10-490-31 GAS, OIL, & TIRES	1,000	0.00	0.00	1,547.34	(547.34)	155%	
10-490-45 CONTRACTED SERVICES	6,000	0.00	0.00	5,836.19	163.81	97%	
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	1,230.00	420.00	75%	
10-490-57 MISCELLANEOUS	250	0.00	0.00	0.00	250.00		
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	0.00	0.00	1,400.00		
PLANNING/ZONING/CAMA Totals:	153,650	0.00	0.00	132,549.06	21,100.69	86%	
10-491-02 SALARIES	135,500	0.00	0.00	128,464.42	7,035.58	95%	
10-491-05 FICA (7.65%)	10,366	0.00	0.00	9,693.39	672.36	94%	
10-491-06 GROUP INSURANCE	17,000	0.00	0.00	13,909.00	3,091.00	82%	
10-491-07 ORBIT RETIREMENT (12.23%)	16,572	0.00	0.00	15,429.64	1,142.01	93%	
10-491-08 401K (3%)	4,065	0.00	0.00	3,772.83	292.17	93%	
10-491-10 EMPLOYEE TRAINING	4,500	0.00	0.00	3,258.15	1,241.85	72%	
10-491-17 M & R VEHICLES	1,200	0.00	0.00	30.99	1,169.01	3%	
10-491-31 GAS, OIL & TIRES	3,000	0.00	0.00	1,829.56	1,170.44	61%	
10-491-33 DEPARTMENTAL SUPPLIES	1,050	0.00	0.00	1,063.08	(13.08)	101%	
10-491-45 CONTRACTED SERVICES	10,000	0.00	0.00	6,756.18	3,243.82	68%	
10-491-53 DUES & SUBSCRIPTIONS	1,555	0.00	0.00	480.00	1,075.00	31%	
10-491-54 DEMOLITION	135,000	0.00	0.00	0.00	135,000.00		
10-491-57 MISCELLANEOUS	500	0.00	0.00	0.00	500.00		
10-491-75 DEBT SERVICE	10,651	0.00	0.00	9,067.41	1,583.59	85%	
INSPECTIONS Totals:	350,958	0.00	0.00	193,754.65	157,203.75	55%	
10-500-11 PHONES	30,000	0.00	0.00	23,102.95	6,897.05	77%	
10-500-13 UTILITIES	50,000	0.00	0.00	38,200.88	11,799.12	76%	

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-500-15 M & R BUILDINGS/GROUNDS	55,000	0.00	0.00	51,690.46	3,309.54	94%	
10-500-17 LANDSCAPING EXPENSE	7,750	0.00	0.00	2,895.16	4,854.84	37%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	0.00	1,783.01	4,716.99	27%	
10-500-35 FURNITURE	7,500	0.00	0.00	1,010.40	6,489.60	13%	
10-500-43 CLEANING SERVICES	7,000	0.00	0.00	5,500.00	1,500.00	79%	
10-500-45 PEST CONTROL	1,500	0.00	0.00	1,206.00	294.00	80%	
10-500-57 TOWN SIGN M & R	5,000	0.00	0.00	4,214.00	786.00	84%	
10-500-58 WEB EOC SERVICE	1,500	0.00	0.00	1,125.00	375.00	75%	
10-500-74 CAPITAL OUTLAY	342,000	100,896.70	0.00	88,238.97	152,864.33	55%	
10-500-76 LEASE PAYMENTS	0	0.00	0.00	4,000.00	(4,000.00)		
PUBLIC BLDGS Totals:	513,750	100,896.70	0.00	222,966.83	189,886.47	63%	
10-501-09 WORKER'S COMPENSATION	55,000	0.00	0.00	47,713.34	7,286.66	87%	
10-501-13 PROPERTY LIABILITY & BONDS	129,000	0.00	0.00	111,555.89	17,444.11	86%	
10-501-17 VFIS INSURANCE	22,500	0.00	0.00	22,400.00	100.00	100%	
10-501-53 CYBER INSURANCE	26,000	0.00	0.00	13,626.78	12,373.22	52%	
10-501-54 FLOOD INSURANCE	45,000	0.00	0.00	2,943.00	42,057.00	7%	
INSURANCE Totals:	277,500	0.00	0.00	198,239.01	79,260.99	71%	
10-509-02 PSA SALARY	15,905	0.00	0.00	14,680.08	1,224.92	92%	
10-509-05 FICA (7.65%)	1,220	0.00	0.00	1,122.96	97.04	92%	
PSA - RETIRED POLICE OFFICERS Totals:	17,125	0.00	0.00	15,803.04	1,321.96	92%	
10-510-02 SALARIES	788,610	0.00	0.00	651,742.24	136,867.76	83%	
10-510-03 PART-TIME SALARIES	5,000	0.00	0.00	9,800.29	(4,800.29)	196%	
10-510-04 OVERTIME	35,000	0.00	0.00	22,263.72	12,736.28	64%	
10-510-05 FICA (7.65%)	65,178	0.00	0.00	51,582.88	13,595.12	79%	
10-510-06 GROUP INSURANCE	111,000	0.00	0.00	81,121.77	29,878.23	73%	
10-510-07 ORBIT RETIREMENT (13.04%)	103,200	0.00	0.00	87,054.59	16,145.41	84%	
10-510-08 401K (5%)	38,000	0.00	0.00	32,074.79	5,925.21	84%	
10-510-09 BEACH PATROL EXPENSE	15,000	0.00	0.00	384.00	14,616.00	3%	

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-510-10 EMPLOYEE TRAINING	10,000	0.00	0.00	5,859.64	4,140.36	59%	
10-510-16 M & R EQUIPMENT	3,500	0.00	0.00	299.99	3,200.01	9%	
10-510-17 M & R VEHICLES	11,000	0.00	0.00	8,958.58	2,041.42	81%	
10-510-31 GAS,OIL & TIRES	55,000	0.00	0.00	49,176.38	5,823.62	89%	
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	296.73	703.27	30%	
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	0.00	3,808.00	1,242.00	75%	
10-510-36 UNIFORMS	12,000	0.00	0.00	6,941.46	5,058.54	58%	
10-510-37 BALLISTIC VEST GRANT EXPENSE	4,570	0.00	0.00	0.00	4,570.00		
10-510-47 PROFESSIONAL SERVICES	4,160	0.00	0.00	1,674.75	2,485.25	40%	
10-510-53 DUES & SUBSCRIPTIONS	21,671	0.00	0.00	6,444.02	15,226.98	30%	
10-510-57 K-9 EXPENSES	2,000	0.00	0.00	1,225.03	774.97	61%	
10-510-60 LESO PROGRAM	5,000	0.00	0.00	4,769.01	230.99	95%	
10-510-73 NON-CAPITAL OUTLAY	26,290	8,387.00	0.00	14,732.14	3,170.86	88%	
10-510-74 CAPITAL OUTLAY	165,000	426.31	0.00	169,854.86	(5,281.17)	103%	
10-510-75 DEBT SERVICE	35,712	0.00	0.00	30,403.94	5,308.06	85%	
10-510-76 TAXES & TITLES	2,250	0.00	0.00	2,118.97	131.03	94%	
POLICE Totals:	1,525,191	8,813.31	0.00	1,242,587.78	273,789.91	82%	
10-545-02 SALARIES	183,500	0.00	0.00	174,395.54	9,104.46	95%	
10-545-03 PART-TIME SALARIES	43,000	0.00	0.00	9,930.05	33,069.95	23%	
10-545-04 OVERTIME	2,000	0.00	0.00	4,596.58	(2,596.58)	230%	
10-545-05 FICA (7.65%)	17,480	0.00	0.00	14,482.62	2,997.63	83%	
10-545-06 GROUP INSURANCE	34,000	0.00	0.00	27,674.16	6,325.84	81%	
10-545-07 ORBIT RETIREMENT (12.23%)	27,946	0.00	0.00	23,098.50	4,847.05	83%	
10-545-08 401K (3%)	6,855	0.00	0.00	5,315.37	1,539.63	78%	
10-545-14 EMPLOYEE TRAINING	2,500	0.00	0.00	348.16	2,151.84	14%	
10-545-16 M & R EQUIPMENT	20,000	0.00	0.00	15,284.32	4,715.68	76%	
10-545-17 M & R VEHICLES	15,000	0.00	0.00	9,499.16	5,500.84	63%	
10-545-31 GAS, OIL & TIRES	20,000	0.00	0.00	18,938.96	1,061.04	95%	

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-545-32 OFFICE SUPPLIES	500	0.00	0.00	0.00	500.00		
10-545-33 DEPARTMENTAL SUPPLIES & EQUIP	6,000	0.00	0.00	3,589.28	2,410.72	60%	
10-545-34 MOSQUITO CONTROL EXPENSE	5,000	0.00	0.00	0.00	5,000.00		
10-545-36 UNIFORMS	1,500	0.00	0.00	887.70	612.30	59%	
10-545-37 RENTAL EQUIPMENT	2,900	0.00	0.00	2,313.36	586.64	80%	
10-545-53 DUES & SUBSCRIPTIONS	0	0.00	0.00	32.08	(32.08)		
10-545-57 MISCELLANEOUS	100	0.00	0.00	1,156.68	(1,056.68)	1157%	
10-545-74 CAPITAL OUTLAY	242,100	0.00	0.00	228,432.30	13,667.70	94%	
10-545-75 DEBT SERVICE	11,053	0.00	0.00	9,409.58	1,643.42	85%	
PUBLIC WORKS Totals:	641,434	0.00	0.00	549,384.40	92,049.40	86%	
10-560-13 STREET LIGHT EXPENSE	30,000	0.00	0.00	16,984.87	13,015.13	57%	
10-560-15 M & R PUBLIC PARKING	25,000	7,350.00	0.00	11,764.72	5,885.28	76%	
10-560-33 DEPARTMENTAL SUPPLIES	4,000	0.00	0.00	3,845.15	154.85	96%	
10-560-43 TOWN ENTRANCE SIGNS	2,000	0.00	0.00	0.00	2,000.00		
10-560-72 STORMWATER	15,000	0.00	0.00	15,000.00	0.00	100%	
10-560-73 STREET PAVING & REPAIR	25,000	0.00	0.00	1,069.74	23,930.26	4%	
10-560-74 CAPITAL OUTLAY	40,000	0.00	0.00	36,850.00	3,150.00	92%	
STREETS Totals:	141,000	7,350.00	0.00	85,514.48	48,135.52	66%	
10-580-45 SANITATION CONTRACTS	413,969	0.00	0.00	336,319.55	77,649.81	81%	
10-580-46 TIPPING FEES	70,555	0.00	0.00	65,685.32	4,869.68	93%	
10-580-47 RECYCLING	30,000	0.00	0.00	2,181.29	27,818.71	7%	
SANITATION Totals:	514,524	0.00	0.00	404,186.16	110,338.20	79%	
10-620-12 SNOWFLAKES	12,000	0.00	0.00	10,345.21	1,654.79	86%	
10-620-14 PARK WELL	1,500	0.00	0.00	0.00	1,500.00		
10-620-15 PARK MAINTENANCE	40,000	0.00	0.00	28,313.56	11,686.44	71%	
10-620-17 PARK LANDSCAPING	22,250	0.00	0.00	5,710.65	16,539.35	26%	
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	1,500.00		
10-620-27 SPECIAL EVENTS	40,000	0.00	0.00	23,653.90	16,346.10	59%	

Budget vs Actual

NORTH TOPSAIL BEACH
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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-620-33 PARK SUPPLIES	3,500	0.00	0.00	3,240.23	259.77	93%	
10-620-72 OCEAN CITY GRANT EXPENSE	10,000	0.00	0.00	5,403.50	4,596.50	54%	
RECREATION Totals:	130,750	0.00	0.00	76,667.05	54,082.95	59%	
10-690-02 SALARIES	865,500	0.00	0.00	756,004.05	109,495.95	87%	
10-690-03 VOL INCENTIVE PAY	2,500	0.00	0.00	0.00	2,500.00		
10-690-04 OVERTIME	40,000	0.00	0.00	37,613.00	2,387.00	94%	
10-690-05 FICA (7.65%)	69,462	0.00	0.00	59,850.53	9,611.47	86%	
10-690-06 GROUP INSURANCE	143,750	0.00	0.00	97,011.43	46,738.57	67%	
10-690-07 ORBIT RETIREMENT (12.23%)	110,743	0.00	0.00	96,663.91	14,078.74	87%	
10-690-08 401K (3%)	27,165	0.00	0.00	23,413.93	3,751.07	86%	
10-690-10 EMPLOYEE TRAINING	6,000	0.00	0.00	3,408.99	2,591.01	57%	
10-690-16 M & R EQUIPMENT	20,000	0.00	0.00	6,566.96	13,433.04	33%	
10-690-17 M & R VEHICLES	21,500	0.00	0.00	17,585.81	3,914.19	82%	
10-690-31 GAS, OIL & TIRES	20,000	0.00	0.00	16,914.33	3,085.67	85%	
10-690-32 OFFICE SUPPLIES	1,500	0.00	0.00	1,009.11	490.89	67%	
10-690-33 DEPARTMENTAL SUPPLIES	45,500	6,525.00	0.00	20,048.76	18,926.24	58%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	1,820.00	4,180.00	30%	
10-690-36 UNIFORMS	13,000	(2,581.00)	0.00	7,801.32	7,779.68	40%	
10-690-53 DUES & SUBSCRIPTIONS	8,500	0.00	0.00	5,662.63	2,837.37	67%	
10-690-57 MISCELLANEOUS	250	0.00	0.00	152.82	97.18	61%	
10-690-73 COMUNICATIONS EQUIP	6,000	5,039.48	0.00	140.12	820.40	86%	
10-690-74 CAPITAL OUTLAY	230,000	105,508.00	0.00	310.00	124,182.00	46%	
FIRE DEPARTMENT Totals:	1,637,370	114,491.48	0.00	1,151,977.70	370,900.47	77%	
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	275.50	724.50	28%	
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	275.50	724.50	28%	
COMMITTES Totals:	2,000	0.00	0.00	551.00	1,449.00	28%	
10-999-01 CONTINGENCY	408,935	0.00	0.00	0.00	408,934.72		
CONTINGENCY Totals:	408,935	0.00	0.00	0.00	408,934.72		

Budget vs Actual

NORTH TOPSAIL BEACH
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Expenses Totals:	7,242,074	231,551.49	0.00	5,013,299.57	1,997,223.22	72%
10 GENERAL FUND Revenues Over/(Under) Expenses:			0.00	2,806,722.63		

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2023

12 CAPITAL IMPROVEMENT FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
12-301-00 AD VALOREM TAX (.07)	990,423	0.00	0.00	1,042,989.11	52,566.11	105%	
12-383-00 SALE OF FIXED ASSETS	125,000	0.00	0.00	116,970.00	(8,030.00)	94%	
Revenues Totals:	1,115,423	0.00	0.00	1,159,959.11	44,536.11	104%	
Expenses							
12-750-01 FIRE DEPARTMENT	424,467	0.00	0.00	188,671.85	235,795.15	44%	
12-750-02 FIRE TRUCK	141,489	0.00	0.00	0.00	141,489.00		
12-750-11 FUTURE CAPITAL IMPROVEMENTS	549,467	0.00	0.00	0.00	549,467.00		
Totals:	1,115,423	0.00	0.00	188,671.85	926,751.15	17%	
Expenses Totals:	1,115,423	0.00	0.00	188,671.85	926,751.15	17%	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		0.00	971,287.26			

Budget vs Actual

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15 AMERICAN RESCUE PLAN FUNDING							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
15-305-00 AMERICAN RESCUE PLAN FUNDING	118,396	0.00	0.00	118,396.10	0.10	100%	
Revenues Totals:	118,396	0.00	0.00	118,396.10	0.10	100%	
Expenses							
15-790-00 AMERICAN RESCUE PLAN	118,396	0.00	0.00	0.00	118,396.00		
Totals:	118,396	0.00	0.00	0.00	118,396.00		
Expenses Totals:	118,396	0.00	0.00	0.00	118,396.00		
15 AMERICAN RESCUE PLAN FUNDING	Revenues Over/(Under) Expenses:		0.00	118,396.10			

Budget vs Actual

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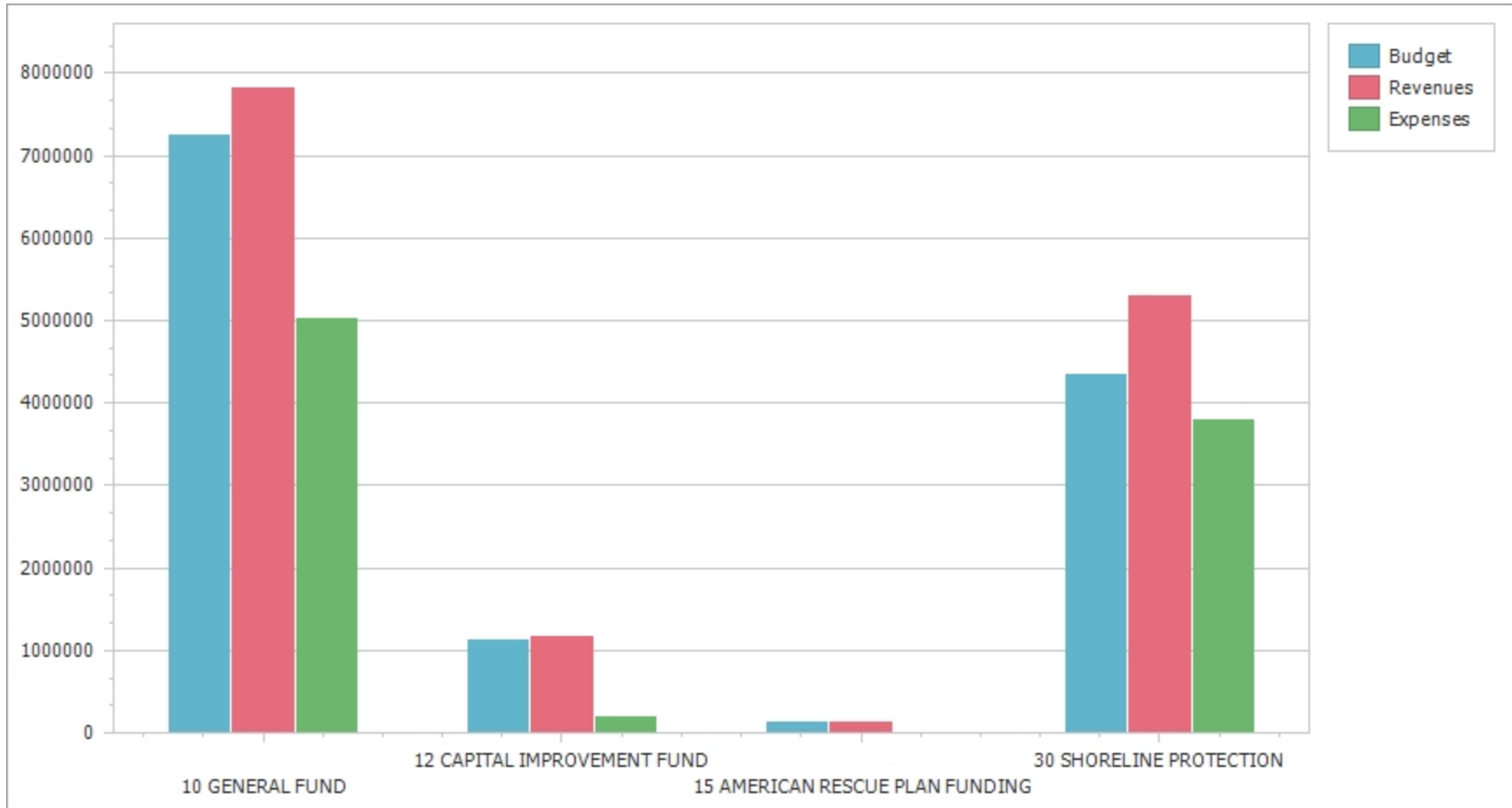
30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
30-301-00 ACCOMMODATION TAX	1,500,000	0.00	0.00	2,219,123.64	719,123.64	148%	
30-301-05 AD VALOREM TAX - Beach	1,414,890	0.00	0.00	1,607,937.41	193,047.41	114%	
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	150,000.00	0.00	100%	
30-329-00 INTEREST INCOME	1,000	0.00	0.00	101,264.87	100,264.87	10126%	
30-336-00 SEA OATS PROGRAM	25,000	0.00	0.00	0.00	(25,000.00)		
30-345-00 LOCAL OPTION SALES TAX	653,873	0.00	0.00	773,759.78	119,886.78	118%	
30-348-09 FEMA REIMBURSEMENTS (POST HURRICANE)	41,800	0.00	0.00	77,624.84	35,824.84	186%	
30-350-01 PAID PARKING REVENUE	547,500	0.00	0.00	368,715.60	(178,784.40)	67%	
30-383-02 SPECIAL ASSESSMENT	7,000	0.00	0.00	0.00	(7,000.00)		
Revenues Totals:	4,341,063	0.00	0.00	5,298,426.14	957,363.14	122%	
Expenses							
30-710-08 LEASE PAYMENTS	48,000	0.00	0.00	36,900.00	11,100.00	77%	
30-710-10 BEACH LOBBYIST CONTRACT	60,000	0.00	0.00	56,794.18	3,205.82	95%	
30-710-12 BEACH/ACCESS MAINTENANCE	50,000	0.00	0.00	17,641.34	32,358.66	35%	
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	15,242.45	4,757.55	76%	
30-710-15 M & R DUNE/CROSSWALK	8,000	0.00	0.00	0.00	8,000.00		
30-710-45 CONTRACTED SERVICES	10,000	0.00	0.00	160.00	9,840.00	2%	
30-710-59 SEA OATS PROGRAM	50,000	0.00	0.00	44,250.00	5,750.00	89%	
Totals:	246,000	0.00	0.00	170,987.97	75,012.03	70%	
30-720-03 HURRICANE EXPENDITURES	0	0.00	0.00	378,363.42	(378,363.42)		
30-720-04 FEMA Florence Truck Haul	0	0.00	0.00	611,601.58	(611,601.58)		
30-720-07 Harden Structure Permit/Design	280,000	0.00	0.00	101,220.20	178,779.80	36%	
30-720-08 CONTRACTS, PLANS, SPECS	175,800	0.00	0.00	106,155.03	69,644.97	60%	
30-720-18 OTHER CONTRACTS & PLANS	60,000	0.00	0.00	59,798.00	202.00	100%	
30-720-50 2022B SOB PAYMENT	2,030,484	0.00	0.00	1,933,363.03	97,120.97	95%	
30-720-57 2022C FEMA SOB FEES	0	0.00	0.00	200,489.78	(200,489.78)		

Budget vs Actual

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30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
30-720-58 2022A FEMA SOB FEES	0	0.00	0.00	199,235.11	(199,235.11)		
30-720-59 2022B USDA SOB FEES	0	0.00	0.00	35,059.09	(35,059.09)		
30-720-60 30 YEAR BEACH PLAN	30,000	0.00	0.00	0.00	30,000.00		
30-720-64 Sandbag Repair Project	200,000	0.00	0.00	0.00	200,000.00		
30-720-68 Future Projects Fund	1,318,779	0.00	0.00	0.00	1,318,779.00		
BEACH REN. / DUNE STAB. Totals:	4,095,063	0.00	0.00	3,625,285.24	469,777.76	89%	
Expenses Totals:	4,341,063	0.00	0.00	3,796,273.21	544,789.79	87%	
30 SHORELINE PROTECTION	Revenues Over/(Under) Expenses:		0.00	1,502,152.93			



Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2025

31 CAPITAL PROJECT BEACH MAINTENANCE							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
31-330-00 LOAN PROCEEDS	0	0.00	0.00	8,765,828.66	8,765,828.66		
31-348-08 FEMA REIMBURSEMENT	17,599,184	0.00	0.00	3,838,292.60	(13,760,891.40)	22%	
31-368-00 NCDEQ GRANT FUNDS	10,500,000	0.00	0.00	5,250,000.00	(5,250,000.00)	50%	
31-399-01 T/I FROM BEACH FUND	1,528,134	0.00	0.00	0.00	(1,528,133.90)		
Revenues Totals:	29,627,318	0.00	0.00	17,854,121.26	(11,773,196.64)	60%	
Expenses							
31-450-01 ENGINEERING & CONSTRUCTION PHASE SUPPORT	9,000	0.00	0.00	3,996.00	5,004.00	44%	
31-450-02 CONSTRUCTION MANAGEMENT & ADMINISTRATION	210,000	0.00	0.00	362,735.25	(152,735.25)	173%	
31-450-03 LABORATORY ANALYSIS	44,400	0.00	0.00	6,020.00	38,380.00	14%	
31-450-04 REGULATORY COORDINATION & CLOSEOUT	10,000	0.00	0.00	3,102.50	6,897.50	31%	
31-450-05 MOBILIZATION & DEMOBILIZATION	180,000	0.00	0.00	180,000.00	0.00	100%	
31-450-06 HAUL & PLACEMENT OF BEACH FILL	8,378,110	0.00	0.00	9,141,735.55	(763,625.55)	109%	
31-450-07 PAYMENT & PERFORMANCE BONDS	45,000	0.00	0.00	45,000.00	0.00	100%	
31-450-08 PROFESSIONAL FEES	123,490	0.00	0.00	562,915.14	(439,425.14)	456%	
31-450-09 TRANCHE 2 CONSTRUCTION	8,621,653	0.00	0.00	2,214,718.48	6,406,934.16	26%	
31-450-10 TRANCHE 2 ENGINEERING	585,000	0.00	0.00	138,045.00	446,955.00	24%	
31-450-11 TRANCHE 2 CONTINGENCY	920,665	0.00	0.00	595.00	920,070.26	0%	
31-460-00 TRANCHE 3 PROJECT	10,500,000	0.00	0.00	1,690.00	10,498,310.00	0%	
Totals:	29,627,318	0.00	0.00	12,660,552.92	16,966,764.98	43%	
Expenses Totals:	29,627,318	0.00	0.00	12,660,552.92	16,966,764.98	43%	
31 CAPITAL PROJECT BEACH MAINTENANCE	Revenues Over/(Under) Expenses:		0.00	5,193,568.34			

GL Account History Summary

NORTH TOPSAIL BEACH

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Account Range: 30-301-00 ACCOMMODATION TAX - 30-301-00 ACCOMMODATION TAX

Date Range: 5/1/2023 - 5/24/2023

GL Account - 30-301-00 ACCOMMODATION TAX					
Date	Description	Source	Debits	Credits	Date
Fiscal Period - FY 22-23		Beg Balance	\$0.00	\$4,036,298.48	
05/03/2023	OCC TAX	GL GJ	\$0.00	\$159.30	05/03/2023
05/04/2023	OCC TAX	GL GJ	\$0.00	\$198.31	05/05/2023
05/08/2023	OCC TAX	GL GJ	\$0.00	\$196.17	05/11/2023
05/08/2023	OCC TAX	GL GJ	\$0.00	\$2,100.02	05/08/2023
05/09/2023	OCC TAX	GL GJ	\$0.00	\$156.45	05/11/2023
05/10/2023	OCC TAX	GL GJ	\$0.00	\$551.51	05/11/2023
05/12/2023	OCC TAX	GL GJ	\$0.00	\$22,035.34	05/16/2023
05/12/2023	OCC TAX	GL GJ	\$0.00	\$10,129.05	05/12/2023
05/15/2023	OCC TAX	GL GJ	\$0.00	\$151.66	05/16/2023
05/15/2023	OCC TAX	GL GJ	\$0.00	\$169.22	05/16/2023
05/15/2023	OCC TAX	GL GJ	\$0.00	\$6,114.60	05/16/2023
05/17/2023	OCC TAX	GL GJ	\$0.00	\$117.33	05/18/2023
05/18/2023	OCC TAX	GL GJ	\$0.00	\$81,975.48	05/19/2023
Transaction Totals			\$0.00	\$124,054.44	
**	End Balance		\$0.00	\$124,054.44	**

Check Listing

Date From: 5/1/2023 Date To: 5/24/2023

Vendor Range: A PLUS WAREHOUSE EQUIPMENT & SUPPLY - ZOCKLEIN & ASSOCIATES

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
46936	1	SHEPARD'S WRECKER SERVICE	05/17/2023	<u>\$1,867.21</u>
46964	1	CHARTER COMMUNICATIONS	05/04/2023	<u>\$827.53</u>
46965	1	CM MITCHELL CONSTRUCTION	05/04/2023	<u>\$559,550.00</u>
46966	1	CREATIVE DIPLAYS INC	05/04/2023	<u>\$3,559.75</u>
46967	1	CROSSLEY MCINTOSH COLLIER	05/04/2023	<u>\$2,047.16</u>
46968	1	CW IT SUPPORT, INC.	05/04/2023	<u>\$739.69</u>
46969	1	JONES ONSLOW ELECTRIC COMPANY	05/04/2023	<u>\$2,426.41</u>
46970	1	MES	05/04/2023	<u>\$3,702.20</u>
46971	1	NEILL M. SINGLETARY	05/04/2023	<u>\$625.00</u>
46972	1	ONSLow COUNTY SOLID WASTE DEPT	05/04/2023	<u>\$5,646.99</u>
46973	1	PEACHY CLEAN	05/04/2023	<u>\$250.00</u>
46974	1	PNC BANK	05/04/2023	<u>\$66,035.11</u>
46975	1	SHERRILL A STRICKLAND JR.	05/04/2023	<u>\$920.00</u>
46976	1	THE VIKING LOCKSMITH	05/04/2023	<u>\$813.20</u>
46977	1	THREAD FX	05/04/2023	<u>\$481.65</u>
46978	1	TI COASTAL SERVICES, INC.	05/04/2023	<u>\$6,625.00</u>
46979	1	TOWN OF TOPSAIL BEACH	05/04/2023	<u>\$75.00</u>
46980	1	APPLIED TECHNOLOGY & MNGMT	05/10/2023	<u>\$3,498.00</u>
46981	1	BALLAST POINT BUILDING COMPANY INC.	05/10/2023	<u>\$6,598.42</u>
46982	1	CM MITCHELL CONSTRUCTION	05/10/2023	<u>\$108,743.48</u>
46983	1	DIAL CORDY	05/10/2023	<u>\$8,641.20</u>
46984	1	DODSON PEST CONTROL	05/10/2023	<u>\$127.00</u>
46985	1	ECLIPSE 360	05/10/2023	<u>\$2,329.71</u>
46986	1	GFL ENVIRONMENTAL	05/10/2023	<u>\$33,342.51</u>
46987	1	JENNIFER C PARKER	05/10/2023	<u>\$500.00</u>
46988	1	ONSLow WATER & SEWER AUTHORITY	05/10/2023	<u>\$235.60</u>
46989	1	PHILLIP'S TOWING SERVICE INC.	05/10/2023	<u>\$1,750.00</u>
46990	1	RICHARD LUDWIG	05/10/2023	<u>\$108.00</u>
46991	1	SOUTHEAST FOUNDATION AND CRAWLSPACE REPAIR	05/10/2023	<u>\$2,250.00</u>
46992	1	TI COASTAL SERVICES, INC.	05/10/2023	<u>\$72,500.00</u>
46993	1	TOWN OF SURF CITY	05/10/2023	<u>\$5,450.89</u>

Check Listing

Date From: 5/1/2023 Date To: 5/24/2023

Vendor Range: A PLUS WAREHOUSE EQUIPMENT & SUPPLY - ZOCKLEIN & ASSOCIATES

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
46994	1	TRUIST BANK	05/10/2023	<u>\$11,037.16</u>
46995	1	VERIZON WIRELESS	05/10/2023	<u>\$803.85</u>
46996	1	BALLAST POINT BUILDING COMPANY INC.	05/18/2023	<u>\$5,919.16</u>
46997	1	DYLAN O'DWYER	05/18/2023	<u>\$125.00</u>
46998	1	ECI COMMUNICATION	05/18/2023	<u>\$12,932.34</u>
46999	1	ECLIPSE 360	05/18/2023	<u>\$300.12</u>
47000	1	HERC RENTALS	05/18/2023	<u>\$2,472.12</u>
47001	1	INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS	05/18/2023	<u>\$200.00</u>
47002	1	JONES ONSLOW ELECTRIC COMPANY	05/18/2023	<u>\$1,131.95</u>
47003	1	KATE WINZLER	05/18/2023	<u>\$60.26</u>
47004	1	NC INTERLOCAL RISK MGMT AGENCY	05/18/2023	<u>\$538.87</u>
47005	1	O'REILLY AUTOMOTIVE INC.	05/18/2023	<u>\$4,670.67</u>
47006	1	ONSLOW COUNTY FINANCE OFFICE	05/18/2023	<u>\$1,766.15</u>
47007	1	PEACHY CLEAN	05/18/2023	<u>\$250.00</u>
47008	1	QUALITY EQUIPMENT LLC	05/18/2023	<u>\$800.56</u>
47009	1	SHEPARD'S WRECKER SERVICE	05/18/2023	<u>\$1,037.25</u>
47010	1	SIGN WORKS	05/18/2023	<u>\$2,664.73</u>
47011	1	WELLS INSURANCE	05/18/2023	<u>\$113.00</u>
47012	1	WK DICKSON	05/18/2023	<u>\$15,000.00</u>
50	Checks Totaling -			\$964,089.90

Totals By Fund

	Checks	Voids	Total
10	\$129,026.09		\$129,026.09
30	\$105,995.33		\$105,995.33
31	\$729,068.48		\$729,068.48
Totals:	\$964,089.90		\$964,089.90