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

BOARD OF ALDERMEN
MEMORANDUM

TO: MAYOR MCDERMON AND ALDERMEN

FROM: Debra H Mack, Consultant

SUBJECT: Finance Monthly Financial Report

DATE: July 29, 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 $16,365.62 of property taxes have been collected.
   ii. Interest Earnings – the majority of interest is earned on deposits held in the NCCMT and posts on the 1st day of the following month; therefore, NCCMT July interest will not be available until August 1st.
   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 JuneI and April – June in September. This tax is susceptible to extreme weather.
   iv. Sales Tax – this tax is received in arrears. July Sales are received in October, and the remaining distribution schedule has June 2026 Sales received in September 2026. This tax is susceptible to economic conditions.

2) Capital Improvement Fund (Fund 12) Page 10
   i. Ad Valorem Tax – the majority of taxes are received between October and January. Currently $3,551.61 of property taxes have been collected.
   ii. Onslow County Fire Tax – this tax payment is typically once per year in September.

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

   i. **Accommodation Tax** – received $469,274.03 through July 22nd and is line with the revenue received for the same time frame in FY 24. This tax is susceptible to economic and weather conditions.

   ii. **Interest Earnings** – – the majority of interest is earned on deposits held in the NCCMT and posts on the 1st day of the following month; therefore, NCCMT July interest will not be available until August 1st.

   iii. **Ad Valorem Tax** – – the majority of taxes are received between October and January. Currently $5,072.17 of property taxes have been collected..

   iv. **Sales Tax** – – this tax is received in arrears. July Sales are received in October, and the remaining distribution schedule has June 2026 Sales received in September. This tax is susceptible to economic conditions..

   v. **Paid Parking Revenue** – this revenue is received in arrears. July revenue will be received in August. This revenue is susceptible to weather conditions.

4) **Capital Project Beach Maintenance** (Fund 31) pages 13-14

   i. NOTE: **Multi-year Fund.** This impacts comparisons of transfers in from annual funds when the multi-year fund has the history of prior years.

   ii. **FEMA Reimbursement** – due to the delay in FEMA reimbursements compared to the budget shows $6,171,550 not paid out as of July 29TH.

   iii. **Investment Income** - $1,031,525 over budget and is related to the interest earned on the $10.5 million NCDEQ Grant. The final ST Wooten retainage payment will be issued on August 1st for Phase 4. If no further expenditures related to Phase 4 occur; then the Phase 4 NCDEQ Project will be underspent by approximately $2,768,036; consisting of $1,736,511 of the Grant and $1,031,525 of interest (July interest will post in August and will increase this total).

5) **Grant Project FEMA – 4837 PTC8** (Fund 32) page 15-16

   i. NOTE: **Multi-year Fund.** Category G: Dune Crossover at Marina Way and Category G: Emergency Berm (Beach Project)

   ii. This project does not have a funding agreement in place yet. The Town has responded to the 2nd round of RFI (Request for Information) and is currently waiting for FEMA's response. Once all other required levels of review are completed a funding agreement will be finalized.

   iii. Due to the lack of funding agreement and the need for this work to commence, Fund 30 transferred to Fund 32 the current estimated amount for the project. Moving forward contemplates that this transfer will be repaid to Fund 30 and all federal and state requirements for reimbursement followed.

6) **Capital Project Fire Station 2** (Fund 50) page 17

   i. NOTE: **Multi-year Fund.**
   ii. Contingency balance in this project is $65,516 to cover any unforeseen costs.
   iii. The WB Brawley contract is currently past the completion date. We have received a change order request from Becker Morgan and waiting for Change Order #7 from WB Brawley. It is anticipated that both items will be on the August 6th Agenda for the Board's approval.

7) **Grant Project Stormwater NCEM DRMG2304** (Fund 60) page 18

   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) $122,210.78 and Accounts Payable Checks $707,036.68 = $829,247.46.

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 July 29th. The Total $6,201,133.28 is split $2,768,036.52 unspent NCDEQ grant and interest; and the balance of $3,433,096.76 attributable to the unspent transferred in funds. In addition, the $596,469.80 balance in Bank 2 also represents unspent transferred in funds as of July 29th.

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

Respectfully submitted,

Debra H Mack/dhm

GWI Tax & Accounting Consultant

Attachments:
Budget vs Actual All Funds as of 07/29/25– 18 pages
Check Listing 06/25/25-07/29/25 – 2 pages
Cash Balance All Funds as of 07/29/25 – 2 pages

Budget vs Actual

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Period Ending 7/29/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
10-301-00 AD VALOREM TAX - Current Year	4,297,249	0.00	16,365.62	16,365.62	16,365.62	(4,280,883.38)	0%
10-301-01 AD VALOREM TAX - Prior Years	45,000	0.00	10,909.66	10,909.66	10,909.66	(34,090.34)	24%
10-301-02 AD VALOREM TAX - MOTV	80,000	0.00	0.00	0.00	0.00	(80,000.00)	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	2.21	2.21	2.21	(2,997.79)	0%
10-329-00 INTEREST	602,000	0.00	2,660.83	2,660.83	2,660.83	(599,339.17)	0%
10-335-00 MISCELLANEOUS	2,000	0.00	0.00	0.00	0.00	(2,000.00)	
10-336-07 SALE OF TOWN MERCHANDISE	7,000	0.00	23.16	23.16	23.16	(6,976.84)	0%
10-337-00 UTILTIES FRANCHISE TAX	530,612	0.00	0.00	0.00	0.00	(530,612.00)	
10-341-00 BEER & WINE TAX	3,400	0.00	0.00	0.00	0.00	(3,400.00)	
10-343-00 POWELL BILL ALLOCATIONS	43,000	0.00	0.00	0.00	0.00	(43,000.00)	
10-345-00 LOCAL OPTION SALES TAX	2,962,767	0.00	0.00	0.00	0.00	(2,962,767.00)	
10-345-01 SALES & USE TAX RETURN	0	0.00	1.68	1.68	1.68	1.68	
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	0.00	0.00	(750.00)	
10-350-00 RECREATION -RENTAL FEES	2,000	0.00	1,500.00	1,500.00	1,500.00	(500.00)	75%
10-350-01 PAID PARKING REVENUE	112,125	0.00	0.00	0.00	0.00	(112,125.00)	
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	4,000	0.00	27.00	27.00	27.00	(3,973.00)	1%
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	7,568.75	7,568.75	7,568.75	(57,431.25)	12%
10-355-01 MECHANICAL PERMITS	8,000	0.00	910.00	910.00	910.00	(7,090.00)	11%
10-355-02 ELECTRICAL PERMITS	12,000	0.00	910.00	910.00	910.00	(11,090.00)	8%
10-355-03 PLUMBING PERMITS	1,200	0.00	210.00	210.00	210.00	(990.00)	18%
10-355-04 INSULATION PERMITS	500	0.00	0.00	0.00	0.00	(500.00)	
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	110.00	110.00	110.00	(190.00)	37%
10-355-06 TECHNOLOGY FEE	5,000	0.00	503.40	503.40	503.40	(4,496.60)	10%
10-355-07 REINSPECTION FEE/FINES	13,000	0.00	3,475.00	3,475.00	3,475.00	(9,525.00)	27%

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10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-355-09 CCR FEES	2,000	0.00	0.00	0.00	0.00	(2,000.00)	
10-357-08 PLANNING & ZONING FEES	28,000	0.00	2,050.00	2,050.00	2,050.00	(25,950.00)	7%
10-359-00 REFUSE COLLECTION FEES	575,418	0.00	46,141.10	46,141.10	46,141.10	(529,276.90)	8%
10-359-52 ADD'L CART RECYCLING	0	0.00	240.00	240.00	240.00	240.00	
10-368-01 NCDOT GRASS MOWING REIMB	7,776	0.00	0.00	0.00	0.00	(7,776.00)	
10-383-00 SALE OF FIXED ASSETS	10,000	0.00	0.00	0.00	0.00	(10,000.00)	
Revenues Totals:	9,426,597	0.00	93,608.41	93,608.41	93,608.41	(9,332,988.59)	1%
Expenses							
10-410-01 BOARD STIPEND (WAS 10-410-95)	3,600	0.00	0.00	0.00	0.00	3,600.00	
10-410-02 SALARIES	0	0.00	3,000.00	3,000.00	3,000.00	(3,000.00)	
10-410-03 PART-TIME SALARIES	36,000	0.00	0.00	0.00	0.00	36,000.00	
10-410-05 FICA (7.65%)	3,030	0.00	229.50	229.50	229.50	2,800.50	8%
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	0.00	1,500.00	
10-410-43 AUDITOR FEES	25,000	0.00	0.00	0.00	0.00	25,000.00	
10-410-45 TAX COLLECTION FEES	76,000	0.00	0.00	0.00	0.00	76,000.00	
10-410-47 PROFESSIONAL SERVICES	244,500	0.00	0.00	0.00	0.00	244,500.00	
10-410-50 DONATIONS OTHER AGENCIES	13,500	0.00	0.00	0.00	0.00	13,500.00	
10-410-53 DUES & SUBSCRIPTIONS	2,200	0.00	0.00	0.00	0.00	2,200.00	
10-410-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00	
10-410-58 TAX REFUNDS	1,000	0.00	0.00	0.00	0.00	1,000.00	
GOVERNING BODY Totals:	408,830	0.00	3,229.50	3,229.50	3,229.50	405,600.50	1%
10-420-02 SALARIES	548,156	0.00	24,006.99	24,006.99	24,006.99	524,149.01	4%
10-420-03 PART-TIME SALARIES	31,200	0.00	0.00	0.00	0.00	31,200.00	
10-420-04 OVERTIME	3,000	0.00	0.00	0.00	0.00	3,000.00	
10-420-05 FICA (7.65%)	44,551	0.00	1,833.81	1,833.81	1,833.81	42,717.19	4%
10-420-06 GROUP INSURANCE	44,295	0.00	2,130.60	2,130.60	2,130.60	42,164.40	5%
10-420-07 ORBIT RETIREMENT (12.23%)	79,807	0.00	3,379.87	3,379.87	3,379.87	76,427.13	4%

Budget vs Actual

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Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-420-08 401K (3%)	16,537	0.00	719.08	719.08	719.08	15,817.92	4%
10-420-09 TOWN INSURANCE HRA	0	0.00	6,146.19	6,146.19	6,146.19	(6,146.19)	
10-420-10 EMPLOYEE TRAINING	10,000	0.00	0.00	0.00	0.00	10,000.00	
10-420-11 POSTAGE	2,500	0.00	0.00	0.00	0.00	2,500.00	
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	0.00	2,000.00	
10-420-17 M & R VECHICLE	2,000	0.00	0.00	0.00	0.00	2,000.00	
10-420-18 CONSUMABLES	5,000	0.00	0.00	0.00	0.00	5,000.00	
10-420-26 ADVERTISING	2,500	0.00	0.00	0.00	0.00	2,500.00	
10-420-31 GAS, OIL & TIRES	2,200	0.00	303.09	303.09	303.09	1,896.91	14%
10-420-32 OFFICE SUPPLIES	6,000	0.00	244.64	244.64	244.64	5,755.36	4%
10-420-34 TOWN APPAREL & MERCH EXPENSE	11,000	0.00	0.00	0.00	0.00	11,000.00	
10-420-45 CONTRACTED SERVICES	418,800	323,150.21	2,704.79	2,704.79	2,704.79	92,945.00	78%
10-420-53 DUES & SUBSCRIPTIONS	2,440	0.00	440.00	440.00	440.00	2,000.00	18%
10-420-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00	
10-420-58 EMPLOYEE ENGAGEMENT	8,000	0.00	0.00	0.00	0.00	8,000.00	
ADMINISTRATION Totals:	1,246,486	323,150.21	41,909.06	41,909.06	41,909.06	881,426.73	29%
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	6,859.78	6,859.78	6,859.78	88,310.22	7%
10-480-05 FICA (7.65%)	7,281	0.00	523.13	523.13	523.13	6,757.87	7%
10-480-06 GROUP INSURANCE	8,859	0.00	710.20	710.20	710.20	8,148.80	8%
10-480-07 ORBIT RETIREMENT (12.96%)	13,780	0.00	967.28	967.28	967.28	12,812.72	7%
10-480-08 401K (3%)	2,855	0.00	205.80	205.80	205.80	2,649.20	7%
10-480-10 EMPLOYEE TRAINING	1,500	0.00	0.00	0.00	0.00	1,500.00	
10-480-11 PHONES	34,980	0.00	958.06	958.06	958.06	34,021.94	3%
10-480-16 M & R EQUIPMENT	6,000	0.00	149.00	149.00	149.00	5,851.00	2%

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10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-480-33 DEPARTMENT SUPPLIES	2,800	0.00	0.00	0.00	0.00	2,800.00	
10-480-46 BUILDING SECURITY	33,500	0.00	0.00	0.00	0.00	33,500.00	
10-480-53 DUES & SUBSCRIPTIONS	104,859	15,500.00	35,013.40	35,013.40	35,013.40	54,345.60	48%
10-480-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00	
10-480-58 WEB EOC SERVICE	1,500	0.00	0.00	0.00	0.00	1,500.00	
10-480-74 CAPITAL OUTLAY	7,500	0.00	0.00	0.00	0.00	7,500.00	
10-480-76 EQUIP LEASE PAYMENTS (COMPUTERS COPIERS)	12,000	0.00	0.00	0.00	0.00	12,000.00	
IT DEPARTMENT Totals:	333,084	15,500.00	45,386.65	45,386.65	45,386.65	272,197.35	18%
10-490-02 SALARIES	195,376	0.00	7,927.72	7,927.72	7,927.72	187,448.28	4%
10-490-05 FICA (7.65%)	14,947	0.00	606.48	606.48	606.48	14,340.52	4%
10-490-06 GROUP INSURANCE	17,718	0.00	710.20	710.20	710.20	17,007.80	4%
10-490-07 ORBIT RETIREMENT (12.23%)	28,290	0.00	1,117.86	1,117.86	1,117.86	27,172.14	4%
10-490-08 401K (3%)	5,862	0.00	237.83	237.83	237.83	5,624.17	4%
10-490-10 EMPLOYEE TRAINING	8,500	0.00	0.00	0.00	0.00	8,500.00	
10-490-16 M & R EQUIPMENT	500	0.00	0.00	0.00	0.00	500.00	
10-490-17 M & R VEHICLES	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-490-31 GAS, OIL, & TIRES	2,200	0.00	39.89	39.89	39.89	2,160.11	2%
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	0.00	0.00	1,650.00	
10-490-57 MISCELLANEOUS	250	0.00	0.00	0.00	0.00	250.00	
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	0.00	0.00	0.00	1,400.00	
PLANNING/ZONING/CAMA Totals:	277,693	0.00	10,639.98	10,639.98	10,639.98	267,053.02	4%
10-491-02 SALARIES	167,258	0.00	5,103.20	5,103.20	5,103.20	162,154.80	3%
10-491-05 FICA (7.65%)	12,795	0.00	381.39	381.39	381.39	12,413.61	3%
10-491-06 GROUP INSURANCE	17,718	0.00	710.20	710.20	710.20	17,007.80	4%
10-491-07 ORBIT RETIREMENT (12.23%)	24,219	0.00	719.58	719.58	719.58	23,499.42	3%
10-491-08 401K (3%)	5,018	0.00	153.10	153.10	153.10	4,864.90	3%
10-491-10 EMPLOYEE TRAINING	4,500	0.00	0.00	0.00	0.00	4,500.00	
10-491-17 M & R VEHICLES	1,200	0.00	0.00	0.00	0.00	1,200.00	

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Period Ending 7/29/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-491-31 GAS, OIL & TIRES	3,300	0.00	41.50	41.50	41.50	3,258.50	1%
10-491-45 CONTRACTED SERVICES	33,600	0.00	1,397.00	1,397.00	1,397.00	32,203.00	4%
10-491-53 DUES & SUBSCRIPTIONS	335	0.00	90.00	90.00	90.00	245.00	27%
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	11,400.00	11,400.00	11,400.00	0.00	100%
INSPECTIONS Totals:	311,843	0.00	19,995.97	19,995.97	19,995.97	291,847.03	6%
10-500-13 UTILITIES	55,000	0.00	0.00	0.00	0.00	55,000.00	
10-500-15 M & R BUILDINGS/GROUNDS	162,000	2,950.00	2,175.70	2,175.70	2,175.70	156,874.30	3%
10-500-17 LANDSCAPING EXPENSE	38,527	27,065.72	2,460.52	2,460.52	2,460.52	9,000.76	77%
10-500-33 BUILDING SUPPLIES	6,500	0.00	15.96	15.96	15.96	6,484.04	0%
10-500-35 FURNITURE	15,000	0.00	0.00	0.00	0.00	15,000.00	
10-500-43 CLEANING SERVICES	15,000	12,750.00	750.00	750.00	750.00	1,500.00	90%
10-500-45 PEST CONTROL	2,566	0.00	0.00	0.00	0.00	2,566.00	
10-500-57 TOWN SIGN M & R	2,500	0.00	0.00	0.00	0.00	2,500.00	
10-500-74 CAPITAL OUTLAY	140,000	0.00	0.00	0.00	0.00	140,000.00	
10-500-76 LEASE PAYMENTS	36,000	0.00	6,000.00	6,000.00	6,000.00	30,000.00	17%
PUBLIC BLDGS Totals:	473,093	42,765.72	11,402.18	11,402.18	11,402.18	418,925.10	11%
10-501-09 WORKER'S COMPENSATION	66,702	0.00	0.00	0.00	0.00	66,702.00	
10-501-10 TOWN HRA INSURANCE	58,500	0.00	279.23	279.23	279.23	58,220.77	0%
10-501-13 PROPERTY LIABILITY & BONDS	156,444	0.00	0.00	0.00	0.00	156,444.00	
10-501-17 VFIS INSURANCE	26,281	0.00	21,752.00	21,752.00	21,752.00	4,529.00	83%
10-501-53 CYBER INSURANCE	17,325	0.00	0.00	0.00	0.00	17,325.00	
10-501-54 FLOOD INSURANCE	51,975	0.00	33,533.00	33,533.00	33,533.00	18,442.00	65%
INSURANCE Totals:	377,227	0.00	55,564.23	55,564.23	55,564.23	321,662.77	15%
10-509-02 PSA SALARY	16,540	0.00	1,272.28	1,272.28	1,272.28	15,267.72	8%
10-509-05 FICA (7.65%)	1,265	0.00	97.32	97.32	97.32	1,167.68	8%
PSA - RETIRED POLICE OFFICERS Totals:	17,805	0.00	1,369.60	1,369.60	1,369.60	16,435.40	8%

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10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-510-02 SALARIES	889,052	0.00	61,531.33	61,531.33	61,531.33	827,520.67	7%
10-510-03 PART-TIME SALARIES	25,695	0.00	2,535.39	2,535.39	2,535.39	23,159.61	10%
10-510-04 OVERTIME	39,606	0.00	4,951.42	4,951.42	4,951.42	34,654.58	13%
10-510-05 FICA (7.65%)	73,006	0.00	5,412.66	5,412.66	5,412.66	67,593.34	7%
10-510-06 GROUP INSURANCE	124,026	0.00	7,102.00	7,102.00	7,102.00	116,924.00	6%
10-510-07 ORBIT RETIREMENT (13.04%)	148,875	0.00	10,175.69	10,175.69	10,175.69	138,699.31	7%
10-510-08 401K (5%)	45,660	0.00	2,915.65	2,915.65	2,915.65	42,744.35	6%
10-510-09 BEACH PATROL EXPENSE	15,000	0.00	1,654.50	1,654.50	1,654.50	13,345.50	11%
10-510-10 EMPLOYEE TRAINING	10,100	2,625.20	0.00	0.00	0.00	7,474.80	26%
10-510-16 M & R EQUIPMENT	3,500	898.00	0.00	0.00	0.00	2,602.00	26%
10-510-17 M & R VEHICLES	10,000	0.00	708.81	708.81	708.81	9,291.19	7%
10-510-31 GAS,OIL & TIRES	64,000	0.00	4,022.25	4,022.25	4,022.25	59,977.75	6%
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	0.00	0.00	0.00	5,050.00	
10-510-36 UNIFORMS	11,000	0.00	0.00	0.00	0.00	11,000.00	
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	0.00	4,160.00	
10-510-53 DUES & SUBSCRIPTIONS	23,580	0.00	864.00	864.00	864.00	22,716.00	4%
10-510-57 K-9 EXPENSES	3,000	0.00	0.00	0.00	0.00	3,000.00	
10-510-60 LESO PROGRAM	7,500	0.00	0.00	0.00	0.00	7,500.00	
10-510-73 NON-CAPITAL OUTLAY	16,720	0.00	0.00	0.00	0.00	16,720.00	
10-510-74 CAPITAL OUTLAY	130,000	0.00	0.00	0.00	0.00	130,000.00	
10-510-76 TAXES & TITLES	8,700	0.00	0.00	0.00	0.00	8,700.00	
POLICE Totals:	1,669,630	3,523.20	101,873.70	101,873.70	101,873.70	1,564,233.10	6%
10-545-02 SALARIES	197,795	0.00	5,798.40	5,798.40	5,798.40	191,996.60	3%
10-545-04 OVERTIME	9,720	0.00	1,462.67	1,462.67	1,462.67	8,257.33	15%
10-545-05 FICA (7.65%)	15,821	0.00	555.48	555.48	555.48	15,265.52	4%
10-545-06 GROUP INSURANCE	35,436	0.00	1,420.40	1,420.40	1,420.40	34,015.60	4%

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10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-545-07 ORBIT RETIREMENT (12.23%)	29,943	0.00	1,026.11	1,026.11	1,026.11	28,916.89	3%
10-545-08 401K (3%)	6,205	0.00	111.56	111.56	111.56	6,093.44	2%
10-545-14 EMPLOYEE TRAINING	7,500	0.00	0.00	0.00	0.00	7,500.00	
10-545-16 M & R EQUIPMENT	16,000	0.00	190.00	190.00	190.00	15,810.00	1%
10-545-17 M & R VEHICLES	35,000	0.00	(97.93)	(97.93)	(97.93)	35,097.93	0%
10-545-31 GAS, OIL & TIRES	22,000	0.00	380.69	380.69	380.69	21,619.31	2%
10-545-32 OFFICE SUPPLIES	300	0.00	0.00	0.00	0.00	300.00	
10-545-33 DEPARTMENTAL SUPPLIES & EQUIP	7,000	0.00	53.40	53.40	53.40	6,946.60	1%
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	0.00	2,500.00	
10-545-37 RENTAL EQUIPMENT	6,000	0.00	0.00	0.00	0.00	6,000.00	
10-545-53 DUES & SUBSCRIPTIONS	3,000	0.00	0.00	0.00	0.00	3,000.00	
10-545-74 CAPITAL OUTLAY	155,472	0.00	0.00	0.00	0.00	155,472.00	
PUBLIC WORKS Totals:	551,692	0.00	10,900.78	10,900.78	10,900.78	540,791.22	2%
10-560-13 STREET LIGHT EXPENSE	32,000	0.00	0.00	0.00	0.00	32,000.00	
10-560-15 M & R PUBLIC PARKING	25,000	0.00	0.00	0.00	0.00	25,000.00	
10-560-16 M & R EQUIPMENT	6,000	0.00	0.00	0.00	0.00	6,000.00	
10-560-33 DEPARTMENTAL SUPPLIES	5,000	0.00	0.00	0.00	0.00	5,000.00	
10-560-34 STRIPING	288,000	0.00	0.00	0.00	0.00	288,000.00	
10-560-35 SIGNS	5,000	0.00	0.00	0.00	0.00	5,000.00	
10-560-43 TOWN ENTRANCE SIGNS	20,000	0.00	0.00	0.00	0.00	20,000.00	
10-560-45 CONTRACTED SERVICES	2,500	0.00	1,490.00	1,490.00	1,490.00	1,010.00	60%
10-560-72 STORMWATER	20,000	0.00	0.00	0.00	0.00	20,000.00	
10-560-73 STREET PAVING & REPAIR	52,000	0.00	0.00	0.00	0.00	52,000.00	
10-560-74 CAPITAL OUTLAY	75,000	0.00	0.00	0.00	0.00	75,000.00	
STREETS Totals:	530,500	0.00	1,490.00	1,490.00	1,490.00	529,010.00	0%
10-580-45 SANITATION CONTRACTS	551,822	0.00	0.00	0.00	0.00	551,822.00	
10-580-46 TIPPING FEES	10,000	0.00	0.00	0.00	0.00	10,000.00	

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SANITATION Totals:	561,822	0.00	0.00	0.00	0.00	561,822.00	
10-620-12 SNOWFLAKES	19,470	0.00	0.00	0.00	0.00	19,470.00	
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	0.00	43,000.00	
10-620-17 PARK LANDSCAPING	15,000	0.00	0.00	0.00	0.00	15,000.00	
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	0.00	1,500.00	
10-620-19 M & R DOCK/BOARDWALK	200,000	0.00	0.00	0.00	0.00	200,000.00	
10-620-27 SPECIAL EVENTS	6,500	0.00	0.00	0.00	0.00	6,500.00	
10-620-33 PARK SUPPLIES	7,200	0.00	0.00	0.00	0.00	7,200.00	
RECREATION Totals:	294,170	0.00	0.00	0.00	0.00	294,170.00	
10-690-02 SALARIES	973,250	0.00	71,400.95	71,400.95	71,400.95	901,849.05	7%
10-690-03 PART-TIME SALARIES	81,113	0.00	630.00	630.00	630.00	80,483.00	1%
10-690-04 OVERTIME	41,199	0.00	4,032.87	4,032.87	4,032.87	37,166.13	10%
10-690-05 FICA (7.65%)	83,810	0.00	5,648.22	5,648.22	5,648.22	78,161.78	7%
10-690-06 GROUP INSURANCE	150,603	0.00	11,363.20	11,363.20	11,363.20	139,239.80	8%
10-690-07 ORBIT RETIREMENT (12.23%)	147,709	0.00	10,667.84	10,667.84	10,667.84	137,041.16	7%
10-690-08 401K (3%)	30,617	0.00	2,263.03	2,263.03	2,263.03	28,353.97	7%
10-690-10 EMPLOYEE TRAINING	7,000	0.00	0.00	0.00	0.00	7,000.00	
10-690-16 M & R EQUIPMENT	35,000	0.00	1,175.17	1,175.17	1,175.17	33,824.83	3%
10-690-17 M & R VEHICLES	32,000	0.00	0.00	0.00	0.00	32,000.00	
10-690-31 GAS, OIL & TIRES	38,500	0.00	1,853.85	1,853.85	1,853.85	36,646.15	5%
10-690-32 OFFICE SUPPLIES	2,500	0.00	0.00	0.00	0.00	2,500.00	
10-690-33 DEPARTMENTAL SUPPLIES	43,000	9,736.40	0.00	0.00	0.00	33,263.60	23%
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	0.00	25,500.00	
10-690-47 PROFESSIONAL SERVICES	4,000	0.00	0.00	0.00	0.00	4,000.00	
10-690-53 DUES & SUBSCRIPTIONS	19,500	0.00	0.00	0.00	0.00	19,500.00	
10-690-57 MISCELLANEOUS	350	0.00	0.00	0.00	0.00	350.00	
10-690-73 COMUNICATIONS EQUIP	9,200	0.00	0.00	0.00	0.00	9,200.00	
10-690-74 CAPITAL OUTLAY	22,000	0.00	0.00	0.00	0.00	22,000.00	
FIRE DEPARTMENT Totals:	1,752,851	9,736.40	109,035.13	109,035.13	109,035.13	1,634,079.47	7%

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10 GENERAL FUND

Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
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		459,930	0.00	0.00	0.00	0.00	459,930.00	
10-999-02 RESERVED		152,941	0.00	0.00	0.00	0.00	152,941.00	
CONTINGENCY	Totals:	612,871	0.00	0.00	0.00	0.00	612,871.00	
Expenses	Totals:	9,426,597	394,675.53	412,796.78	412,796.78	412,796.78	8,619,124.69	9%
10 GENERAL FUND	Revenues Over/(Under) Expenses:			(319,188.37)	(319,188.37)	(319,188.37)		

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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	3,551.61	3,551.61	3,551.61	(1,153,564.39)	0%
12-301-03 ONSLOW COUNTY FIRE TAX	486,026	0.00	0.00	0.00	0.00	(486,026.00)	
Revenues Totals:	1,643,142	0.00	3,551.61	3,551.61	3,551.61	(1,639,590.39)	0%
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	99,045.34	99,045.34	99,045.34	99,045.66	50%
12-440-03 JOEMC FIRE TRUCK PRINCIPAL ONLY (DEBT)	17,500	0.00	0.00	0.00	0.00	17,500.00	
12-750-03 BIKE PATH PROJECT	100,000	0.00	0.00	0.00	0.00	100,000.00	
12-750-04 PUBLIC WORKS BUILDING PROJECT	20,000	0.00	0.00	0.00	0.00	20,000.00	
12-750-11 FUTURE CAPITAL IMPROVEMENTS	917,101	0.00	0.00	0.00	0.00	917,101.00	
12-750-45 TAX COLLECTION FEES	17,116	0.00	0.00	0.00	0.00	17,116.00	
Totals:	1,643,142	0.00	99,045.34	99,045.34	99,045.34	1,544,096.66	6%
Expenses Totals:	1,643,142	0.00	99,045.34	99,045.34	99,045.34	1,544,096.66	6%
12 CAPITAL IMPROVEMENT FUND Revenues Over/(Under) Expenses:			(95,493.73)	(95,493.73)	(95,493.73)		

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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	469,274.03	469,274.03	469,274.03	(1,530,725.97)	23%
30-301-05 AD VALOREM TAX - Beach	1,653,225	0.00	5,072.17	5,072.17	5,072.17	(1,648,152.83)	0%
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	0.00	(125,000.00)	
30-345-00 LOCAL OPTION SALES TAX	1,108,888	0.00	0.00	0.00	0.00	(1,108,888.00)	
30-350-01 PAID PARKING REVENUE	336,375	0.00	0.90	0.90	0.90	(336,374.10)	0%
Revenues Totals:	5,373,488	0.00	474,347.10	474,347.10	474,347.10	(4,899,140.90)	9%
Expenses							
30-710-08 LEASE PAYMENTS	36,900	0.00	0.00	0.00	0.00	36,900.00	
30-710-10 BEACH LOBBYIST CONTRACT	61,300	0.00	3,075.00	3,075.00	3,075.00	58,225.00	5%
30-710-12 BEACH/ACCESS MAINTENANCE	138,100	19,284.00	0.00	0.00	0.00	118,816.00	14%
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	0.00	0.00	20,000.00	
30-710-15 M & R DUNE/CROSSWALK	140,000	0.00	0.00	0.00	0.00	140,000.00	
30-710-45 CONTRACTED SERVICES	24,000	0.00	0.00	0.00	0.00	24,000.00	
30-710-59 SEA OATS PROGRAM	37,000	0.00	0.00	0.00	0.00	37,000.00	
SHORELINE PROTECTION Totals:	457,300	19,284.00	3,075.00	3,075.00	3,075.00	434,941.00	5%
30-711-45 TAX COLLECTION FEES	24,454	0.00	0.00	0.00	0.00	24,454.00	
Totals:	24,454	0.00	0.00	0.00	0.00	24,454.00	
30-720-07 NEW RIVER EIS PROJECT	147,500	0.00	0.00	0.00	0.00	147,500.00	
30-720-08 CONTRACTS, PLANS, SPECS	20,000	0.00	0.00	0.00	0.00	20,000.00	
30-720-10 VITEX	285,200	187.60	0.00	0.00	0.00	285,012.40	0%
30-720-50 2022B SOB PAYMENT	1,884,803	0.00	0.00	0.00	0.00	1,884,803.00	
30-720-57 2022C FEMA SOB FEES	1,721,043	0.00	17,121.03	17,121.03	17,121.03	1,703,921.97	1%
30-720-60 30 YEAR BEACH PLAN	275,000	0.00	0.00	0.00	0.00	275,000.00	
30-720-64 Sandbag Repair Project	200,000	0.00	0.00	0.00	0.00	200,000.00	
BEACH REN. / DUNE STAB. Totals:	4,533,546	187.60	17,121.03	17,121.03	17,121.03	4,516,237.37	0%

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30 SHORELINE PROTECTION

Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
30-999-01 FUTURE PROJECTS FUND		358,188	0.00	0.00	0.00	0.00	358,188.00	
CONTINGENCY	Totals:	358,188	0.00	0.00	0.00	0.00	358,188.00	
Expenses	Totals:	5,373,488	19,471.60	20,196.03	20,196.03	20,196.03	5,333,820.37	1%
30 SHORELINE PROTECTION	Revenues Over/(Under) Expenses:			454,151.07	454,151.07	454,151.07		

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	11,427,633.45	(6,171,550.55)	65%
31-368-00 NCDEQ GRANT FUNDS	10,500,000	0.00	0.00	0.00	10,500,000.00	0.00	100%
31-370-00 INVESTMENT INCOME	272,386	0.00	0.00	0.00	1,303,911.67	1,031,525.67	479%
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	45,947,834.78	(5,140,025.22)	90%
Expenses							
31-440-00 2022A DEBT SERVICE	8,765,829	0.00	0.00	0.00	8,765,828.60	0.40	100%
31-440-01 2022C DEBT SERVICE	1,686,801	0.00	0.00	0.00	0.00	1,686,801.00	
31-450-01 PHASE 1 - ENGINEERING & CONSTRUCTION PHASE SUPPORT	14,881	0.00	0.00	0.00	14,881.00	0.00	100%
31-450-02 PHASE 5 -TRANCHE 1 CONST MGMT & ADM	398,245	0.00	0.00	0.00	417,728.72	(19,483.72)	105%
31-450-03 PHASE 1 - LABORATORY ANALYSIS	6,020	0.00	0.00	0.00	6,020.00	0.00	100%
31-450-04 PHASE 1 - REGULATORY COORDINATION & CLOSEOUT	11,048	0.00	0.00	0.00	11,047.50	0.50	100%
31-450-05 PHASE 1 - MOBILIZATION & DEMOBILIZATION	180,000	0.00	0.00	0.00	180,000.00	0.00	100%
31-450-06 PHASE 1 - HAUL & PLACEMENT OF BEACH FILL	9,142,736	0.00	0.00	0.00	9,142,735.55	0.45	100%
31-450-07 PHASE 1 - PAYMENT & PERFORMANCE BONDS	45,000	0.00	0.00	0.00	45,000.00	0.00	100%
31-450-08 PHASE 1 - PROFESSIONAL FEES	562,915	0.00	0.00	0.00	562,915.14	(0.14)	100%
31-450-09 PHASE 5 - TRANCHE 2 CONSTRUCTION	10,105,998	0.00	0.00	0.00	10,105,997.60	0.40	100%
31-450-10 PHASE 5 - TRANCHE 2	747,722	0.00	0.00	0.00	775,538.66	(27,816.66)	104%

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31 CAPITAL PRJ BEACH MAINTENANCE

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
ENGINEERING							
31-450-11 PHASE 5 - TRANCHE 2 CONTINGENCY	2,920,665	0.00	0.00	0.00	595.00	2,920,070.00	0%
31-450-80 CAT Z - ADMIN FLORENCE DR4393	0	0.00	0.00	0.00	665.00	(665.00)	
Totals:	34,587,860	0.00	0.00	0.00	30,028,952.77	4,558,907.23	87%
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	26,722.86	33,277.14	45%
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	32,550.00	0.00	0.00	29,450.00	0.00	100%
31-460-07 PHASE 4 - REACH HAUL & PLACEMNT BEACH FILL (STW)	7,600,000	380,000.00	0.00	0.00	7,220,000.00	0.00	100%
31-460-08 PHASE 4 - PAYMENT AND PERFORMANCE BONDS REACH	50,656	2,532.80	0.00	0.00	48,123.20	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	40,707.50	0.00	0.00	719,292.50	0.00	100%
31-460-11 PHASE 4 - FALL 2025 ENF AND SURVEYING PERMITTING	150,000	0.00	0.00	0.00	0.00	150,000.00	
31-460-12 PHASE 4 - CONTINGENCY	6,785,124	0.00	0.00	0.00	0.00	6,785,124.00	
PHASE 4 NCDEQ GRANT Totals:	16,500,000	584,050.30	0.00	0.00	8,823,238.56	7,092,711.14	57%
Expenses Totals:	51,087,860	584,050.30	0.00	0.00	38,852,191.33	11,651,618.37	77%
31 CAPITAL PRJ BEACH Revenues Over/(Under) Expenses:			0.00	0.00	7,095,643.45		

Budget vs Actual

NORTH TOPSAIL BEACH
7/29/2025 8:35:59 PM

Period Ending 7/29/2025

32 GRANT PRJ FEMA-4837 PTC8

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
32-348-24 FEMA-4837-NC PTC 8	2,231,206	0.00	0.00	0.00	0.00	(2,231,206.00)	
32-350-00 STATE MATCH	743,736	0.00	0.00	0.00	0.00	(743,736.00)	
32-399-01 T/I FUND 30 SHORELINE PROTECTION	2,974,942	0.00	0.00	0.00	2,974,942.00	0.00	100%
Revenues Totals:	5,949,884	0.00	0.00	0.00	2,974,942.00	(2,974,942.00)	50%
Expenses							
32-470-02 PUBLIC CROSSOVER DAMAGE	24,701	1,615.92	0.00	0.00	23,084.58	0.50	100%
32-470-30 LOSS DETERMIN & COST ANALYSIS RPT	59,810	0.00	0.00	0.00	45,176.75	14,633.25	76%
32-470-31 UPLAND BORROW SITE INVEST & ANALYSIS	3,000	0.00	0.00	0.00	0.00	3,000.00	
32-470-32 PRE-CONSTRUCTION MEETING/COORD	4,800	0.00	0.00	0.00	184.03	4,615.97	4%
32-470-33 PROJECT PERMITTING	12,500	0.00	0.00	0.00	19,217.00	(6,717.00)	154%
32-470-34 FINAL PROJECT DESIGN	15,000	0.00	0.00	0.00	0.00	15,000.00	
32-470-35 PROJECT PLANS & SPEC, BIDDING	15,900	0.00	0.00	0.00	167.90	15,732.10	1%
32-470-36 PE-CONSTRUCTION MONITORING	24,500	0.00	0.00	0.00	0.00	24,500.00	
32-470-37 EQUIP 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	27,413.00	96,087.00	22%
32-470-41 POST CONST MONITORING	19,500	0.00	0.00	0.00	0.00	19,500.00	
32-470-42 STATE & FEDERAL REG COORD & CLOSEOUT	7,500	0.00	0.00	0.00	14,002.00	(6,502.00)	187%

Budget vs Actual

NORTH TOPSAIL BEACH
7/29/2025 8:35:59 PM

Period Ending 7/29/2025

32 GRANT PRJ FEMA-4837 PTC8

Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
32-470-99 CONTINGENCY		2,702,173	0.00	0.00	0.00	0.00	2,702,173.00	
FEMA-4837 PTC8	Totals:	5,949,884	2,554,382.72	0.00	0.00	513,478.46	2,882,022.82	52%
Expenses	Totals:	5,949,884	2,554,382.72	0.00	0.00	513,478.46	2,882,022.82	52%
32 GRANT PRJ FEMA-4837 PTC8	Revenues Over/(Under) Expenses:			0.00	0.00	2,461,463.54		

Budget vs Actual

NORTH TOPSAIL BEACH
7/29/2025 8:37:07 PM

Period Ending 7/29/2025

50 CAPITAL PRJ FIRE STATION 2

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
50-330-00 LOAN PROCEEDS	5,600,000	0.00	0.00	0.00	5,600,000.00	0.00	100%
50-339-01 T/I FROM CIF	1,000,000	0.00	0.00	0.00	1,000,000.71	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:	6,832,000	0.00	0.00	0.00	6,832,000.71	0.71	100%
Expenses							
50-450-02 CONSTRUCTION COSTS	6,152,148	0.00	0.00	0.00	2,416,201.35	3,735,946.65	39%
50-450-05 ENVIRONMENTAL TESTING (ECS)	59,823	0.00	0.00	0.00	57,273.01	2,549.99	96%
50-450-07 CONSTRUCTION ADMINISTRATION (BM)	320,463	0.00	0.00	0.00	311,938.39	8,524.61	97%
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:	6,832,000	0.00	0.00	0.00	2,787,462.01	4,044,537.99	41%
Expenses Totals:	6,832,000	0.00	0.00	0.00	2,787,462.01	4,044,537.99	41%
50 CAPITAL PRJ FIRE STATION 2 Revenues Over/(Under) Expenses:			0.00	0.00	4,044,538.70		

Budget vs Actual

NORTH TOPSAIL BEACH
7/29/2025 8:35:23 PM

Period Ending 7/29/2025

60 GRANT PRJ STORMWATER NCEM DRMG2304

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

Check Listing

Date From: 6/25/2025 Date To: 7/29/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

Check Number	Bank	Vendor	Date	Amount
48639	2	COASTAL TRANSPLANTS, INC	06/25/2025	**$9,720.00**
48640	2	CW IT SUPPORT, INC	06/25/2025	**$357.11**
48641	2	DANA SAFETY SUPPLY, INC.	06/25/2025	**$1,546.15**
48642	2	DEBBIE J OWENS	06/25/2025	**$1,801.99**
48643	2	GEOSYNTEC CONSULTANS, INC.	06/25/2025	**$15,705.75**
48644	2	GREGORY POOLE EQUIPMENT COMPANY	06/25/2025	**$2,591.81**
48645	2	KELLY OFFICE MACHINES, INC	06/25/2025	**$525.33**
48646	2	LEGACY CONSTRUCTION SERVICE GROUP INC	06/25/2025	**$7,999.00**
48647	2	MGT IMPACT SOLUTIONS LLC	06/25/2025	**$7,018.10**
48648	2	MRM CONSTRUCTION, LLC	06/25/2025	**$19,528.13**
48649	2	NOOKS & CRANNIES CLEANING, LLC	06/25/2025	**$500.00**
48650	2	OCEAN CITY BEACH CITIZENS COUNCIL	06/25/2025	**$10,000.00**
48651	2	SANDERSON LAWN MANAGEMENT LLC	06/25/2025	**$2,460.52**
48652	2	SHEPARDS WRECKER & GARAGE, INC	06/25/2025	**$1,202.84**
48653	2	SHERRILL A STRICKLAND JR.	06/25/2025	**$551.00**
48654	2	THE FMRT GROUP, LLC	06/25/2025	**$775.00**
48655	2	VALERIA W EDWARDS	06/25/2025	**$3,000.00**
48656	2	WB BRAWLEY COMPANY	06/25/2025	**$88,124.18**
48657	2	ALINE ACCOUNTING PARTNERS	07/03/2025	**$127,259.70**
48658	2	CHASE	07/03/2025	**$99,045.34**
48659	2	COMFORT FIRST HEATING AND COOLING	07/03/2025	**$75.00**
48660	2	COUNTY OF ONSLOW	07/03/2025	**$11,032.35**
48661	2	DEBBIE J OWENS	07/03/2025	**$777.92**
48662	2	EAST COAST INTERNATIONAL, INC	07/03/2025	**$549.44**
48663	2	GOVERNMENTJOBS.COM, INC	07/03/2025	**$10,862.80**
48664	2	MGT IMPACT SOLUTIONS LLC	07/03/2025	**$8,390.00**
48665	2	NANCY AVERY	07/03/2025	**$1,500.00**
48666	2	NC INSURANCE UNDERWRITING ASSOCIATION	07/03/2025	**$33,533.00**
48667	2	NEUSE RIVER COUNCIL OF GOVERNMENTS	07/03/2025	**$440.00**

Check Listing

Date From: 6/25/2025 Date To: 7/29/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

Check Number	Bank	Vendor	Date	Amount
48668	2	NOOKS & CRANNIES CLEANING, LLC	07/03/2025	**$250.00**
48669	2	ONE80 INTERMEDIARIES	07/03/2025	**$21,752.00**
48670	2	ONLINE SOLUTIONS, LLC	07/03/2025	**$7,200.00**
48671	2	ONSLOW COUNTY FINANCE OFFICE	07/03/2025	**$234.11**
48672	2	PNC BANK NATIONAL ASSOCIATION	07/03/2025	**$17,121.03**
48673	2	SHEPARDS AUTO PARTS, INC	07/03/2025	**$203.30**
48674	2	SHERRILL A STRICKLAND JR.	07/03/2025	**$1,140.00**
48675	2	SIGN WORKS	07/03/2025	**$898.80**
48676	2	SIMPLE COMMUNICATION	07/03/2025	**$159.43**
48677	2	VERIZON COMMUNICATIONS INC	07/03/2025	**$114.03**
48678	2	CDW GOVERNMENT	07/10/2025	**$6,021.60**
48679	2	CHRISTOPHER DAVID LEE	07/10/2025	**$3,765.18**
48680	2	DEBBIE J OWENS	07/10/2025	**$772.92**
48681	2	DODSON BROTHERS EXTERMINATING CO INC	07/10/2025	**$80.00**
48682	2	ENGINEERING CONSULTING SERVICES, LTD	07/10/2025	**$3,552.50**
48683	2	FINNERTY ENTERPRISES INC	07/10/2025	**$57.14**
48684	2	JODY L THOMPSON	07/10/2025	**$1,623.80**
48685	2	MOTOROLA SOLUTIONS, INC.	07/10/2025	**$7,390.68**
48686	2	NC LICENSING BOARD - GEN. CONTR	07/10/2025	**$252.00**
48687	2	NC STATE BUREAU	07/10/2025	**$864.00**
48688	2	O'REILLY AUTOMOTIVE STORES, INC	07/10/2025	**$857.62**
48689	2	SHEPARDS WRECKER & GARAGE, INC	07/10/2025	**$1,054.59**
48690	2	SHERRILL A STRICKLAND JR.	07/10/2025	**$475.00**
48691	2	SIMPLE COMMUNICATION	07/10/2025	**$463.32**
48692	2	SOUTHERN SOFTWARE INC.	07/10/2025	**$2,601.00**
48693	2	SUMRELL SUGG, P.A.	07/10/2025	**$12,057.50**
48694	2	SYNCHRONY BANK	07/10/2025	**$1,097.76**
48695	2	TOWN OF SURF CITY	07/10/2025	**$3,651.46**
48696	2	WRANGLER HOLDCO CORP.	07/10/2025	**$33,913.60**

Check Listing

Date From: 6/25/2025 Date To: 7/29/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

Check Number	Bank	Vendor	Date	Amount
48697	2	ALINE ACCOUNTING PARTNERS	07/17/2025	**$30,755.44**
48698	2	CAROLYN H JARMAN	07/17/2025	**$550.00**
48699	2	DEBBIE J OWENS	07/17/2025	**$972.40**
48700	2	FINNERTY ENTERPRISES INC	07/17/2025	**$70.30**
48701	2	FIRST-CITIZENS BANK & TRUST COMPANY	07/17/2025	**$261.76**
48702	2	GEOSYNTEC CONSULTANS, INC.	07/17/2025	**$9,081.50**
48703	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	07/17/2025	**$4,280.22**
48704	2	JOTFORM INC	07/17/2025	**$8,328.00**
48705	2	KELLY OFFICE MACHINES, INC	07/17/2025	**$525.06**
48706	2	KELLY OFFICE MACHINES, INC	07/17/2025	**$606.33**
48707	2	MUNICIPAL EMERGENCY SERVICES, INC	07/17/2025	**$1,257.44**
48708	2	N.C. DEPARTMENT OF LABOR	07/17/2025	**$100.00**
48709	2	NOOKS & CRANNIES CLEANING, LLC	07/17/2025	**$500.00**
48710	2	ONSLOW WATER & SEWER AUTHORITY	07/17/2025	**$698.50**
48711	2	SHERRILL A STRICKLAND JR.	07/17/2025	**$589.00**
48712	2	TOWN OF SURF CITY	07/17/2025	**$1,333.33**
48713	2	VALERIA W EDWARDS	07/17/2025	**$3,000.00**
48714	2	WK DICKSON & CO., LLC	07/17/2025	**$8,560.00**
48715	2	ATLANTIC DISCOUNT STORAGE LLC	07/24/2025	**$1,560.00**
48716	2	CHARLES F. RIGGS & ASSOCIATES	07/24/2025	**$1,490.00**
48717	2	DEBBIE J OWENS	07/24/2025	**$899.47**
48718	2	FINNERTY ENTERPRISES INC	07/24/2025	**$17.08**
48719	2	JAMES DODSON	07/24/2025	**$11,400.00**
48720	2	JAMES HUNTER	07/24/2025	**$102.85**
48721	2	MGT IMPACT SOLUTIONS LLC	07/24/2025	**$17,814.00**
48722	2	N C ASSOCIATION OF MUNICIPAL CLERKS	07/24/2025	**$90.00**
48723	2	NC STATE BUREAU	07/24/2025	**$864.00**
48724	2	ONSLOW COUNTY FINANCE OFFICE	07/24/2025	**$1,054.18**
48725	2	SANDERSON LAWN MANAGEMENT LLC	07/24/2025	**$2,460.52**

Check Listing

Date From: 6/25/2025 Date To: 7/29/2025
Vendor Range: 1247 PROPERTIES LLC - ZACHARY REILLY

Check Number	Bank	Vendor	Date	Amount
48726	2	SHEPARDS WRECKER & GARAGE, INC	07/24/2025	**$757.47**
48727	2	SHERRILL A STRICKLAND JR.	07/24/2025	**$561.00**
89		Checks Totaling -		**$707,036.68**

Totals By Fund

	Checks	Voids	Total
10	$432,402.64		$432,402.64
12	$99,264.33		$99,264.33
30	$38,342.02		$38,342.02
31	$7,910.25		$7,910.25
32	$30,514.70		$30,514.70
50	$90,042.74		$90,042.74
60	$8,560.00		$8,560.00
Totals:	$707,036.68		$707,036.68

Cash Balance Report

Period Ending 7/29/2025

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	$166,296.05
	12-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	$135,991.51
	15-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	$0.00
	30-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	$230,954.75
	31-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	$596,469.80
	32-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	$7,521.54
	50-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	$19,865.83
	60-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-$94,251.97
	Bank 2 Total:	$1,062,847.51

Bank 3	NC CAPITAL MANAGEMENT TRUST Acct#-	
	Account	Balance
	10-101-04 NC CASH MGMT TRUST	$12,791,559.05
	12-101-04 NC CASH MGMT TRUST	$3,167,485.70
	15-101-04 NC CASH MGMT TRUST	$0.00
	30-101-04 NC CASH MGMT TRUST	$4,861,492.87
	31-101-04 NC CASH MGMT TRUST	$6,201,133.28
	32-101-04 NC CASH MGMT TRUST	$2,453,942.00
	50-101-04 NC CASH MGMT TRUST	$4,024,672.87
	Bank 3 Total:	$33,500,285.77

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

Cash Balance Report

Period Ending 7/29/2025

NORTH TOPSAIL BEACH

	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:	$34,564,728.03