



BOARD OF ALDERMEN
MEMORANDUM

TO: MAYOR MCDERMON AND ALDERMEN

FROM: Caitlin Elliott, Finance Officer

SUBJECT: Monthly Financial Report

DATE: April 14, 2023

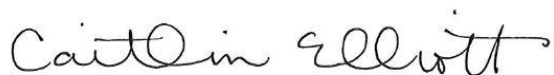
The following events occurred during the *first half* of April 2023 in the Finance Department:

- The second payment of \$2,625,000 was received for the \$10,500,000 North Carolina Department of Environmental Quality (NCDEQ) grant. These monies are being used for a continuation of our beach renourishment project that will allow us to proceed into Phase Four.
- The Town collected \$62,104.51 in interest within the North Carolina Capital Management Trust account in March.
- The Town received \$2,348.25 from Onslow County for the second disbursement of the Non-Profit Agency Capital Grant. We were awarded a total of \$10,000 and these monies were for the Town's assistance with projects occurring in Ocean City.
- 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 \$33,176 in paid parking revenues for the month of March. Once again, the majority of revenues were made up of annual passes. For comparison, March of 2022 we collected \$39,530.
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- So far this month, we have received \$8,158.87 from Onslow County for property taxes, which is in the process of being deposited.
- March's Motor Vehicle taxes are pending deposit for \$6,395.14.
- To date, we have processed approximately \$1,230,347 in accounts payable this month. The check register is enclosed for review. Please be aware that there are still two remaining check runs for April yet to be processed.
- For the first half of April, we received \$3,787.89 for Occupancy Taxes from short-term rentals during March. A detailed report is provided. Last year during the same time frame (first two weeks of April) we received \$4,050.39 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 \$262,989.13 for Sales and Use Tax, for collections during March. Last year, for revenue comparison, we collected \$204,949.96 for the same period.

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	4,026,002.13	347,288.13	109%	
10-301-01 AD VALOREM TAX - Prior Years	50,000	0.00	0.00	(14,919.97)	(64,919.97)	-30%	
10-301-02 AD VALOREM TAX - MOTV	70,000	0.00	0.00	61,373.75	(8,626.25)	88%	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	0.00	1,804.66	(1,195.34)	60%	
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	255,921.48	80,921.48	146%	
10-335-00 MISCELLANEOUS	5,000	0.00	0.00	15,068.10	10,068.10	301%	
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	252.85	(4,747.15)	5%	
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	2,095,178.61	230,678.61	112%	
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	605.14	(144.86)	81%	
10-350-00 RECREATION -RENTAL FEES	1,500	0.00	0.00	1,925.00	425.00	128%	
10-350-01 PAID PARKING REVENUE	182,500	0.00	0.00	107,668.39	(74,831.61)	59%	
10-351-01 OFFICER CITATIONS & COURT	5,000	0.00	0.00	1,812.90	(3,187.10)	36%	
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	1,250.00	(18,750.00)	6%	
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	84,084.40	(915.60)	99%	
10-355-01 MECHANICAL PERMITS	15,000	0.00	0.00	6,800.00	(8,200.00)	45%	
10-355-02 ELECTRICAL PERMITS	18,000	0.00	0.00	13,510.00	(4,490.00)	75%	
10-355-03 PLUMBING PERMITS	2,500	0.00	0.00	2,240.00	(260.00)	90%	
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	104.00	(196.00)	35%	

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	5,702.73	(1,797.27)	76%	
10-355-07 REINSPECTION FEE/FINES	3,000	0.00	0.00	950.00	(2,050.00)	32%	
10-357-08 ZONING PERMITS	20,000	0.00	0.00	22,725.00	2,725.00	114%	
10-359-00 REFUSE COLLECTION FEES	514,524	0.00	0.00	380,213.34	(134,311.02)	74%	
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	480.00	(2,020.00)	19%	
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	0.00	(12,589.92)		
Revenues Totals:	7,242,074	0.00	0.00	7,418,752.43	176,678.15	102%	
Expenses							
10-410-02 SALARIES	36,000	0.00	0.00	28,000.00	8,000.00	78%	
10-410-05 FICA (7.65%)	2,754	0.00	0.00	2,142.00	612.00	78%	
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	1,367.28	132.72	91%	
10-410-42 CHARTER CODES SERVICE	5,000	0.00	0.00	0.00	5,000.00		
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	59,071.39	2,928.61	95%	
10-410-47 PROFESSIONAL SERVICES	100,000	0.00	0.00	36,218.98	63,781.02	36%	
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	154,477.11	85,626.89	64%	

Budget vs Actual

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10-420-02 SALARIES	397,000	0.00	0.00	285,620.66	111,379.34	72%
10-420-05 FICA (7.65%)	30,371	0.00	0.00	21,783.36	8,587.14	72%
10-420-06 GROUP INSURANCE	42,250	0.00	0.00	30,174.94	12,075.06	71%
10-420-07 ORBIT RETIREMENT (12.23%)	48,553	0.00	0.00	34,835.61	13,717.49	72%
10-420-08 401K (3%)	11,910	0.00	0.00	7,821.11	4,088.89	66%
10-420-09 TOWN INSURANCE HRA	30,000	0.00	0.00	22,883.30	7,116.70	76%
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	497.40	2,002.60	20%
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	3,988.16	11.84	100%
10-420-26 ADVERTISING	1,500	0.00	0.00	368.00	1,132.00	25%
10-420-31 GAS, OIL & TIRES	2,000	0.00	0.00	946.26	1,053.74	47%
10-420-33 DEPARTMENT SUPPLIES	6,000	0.00	0.00	5,005.21	994.79	83%
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	26,200	0.00	0.00	40,532.80	(14,332.80)	155%
10-420-53 DUES & SUBSCRIPTIONS	8,000	0.00	0.00	10,572.00	(2,572.00)	132%
10-420-57 MISCELLANEOUS	500	0.00	0.00	308.40	191.60	62%
10-420-58 EMPLOYEE ENGAGEMENT	10,000	0.00	0.00	1,763.17	8,236.83	18%
10-420-74 CAPITAL OUTLAY	16,000	0.00	0.00	13,559.19	2,440.81	85%
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	23,666.60	3,833.40	86%
ADMINISTRATION Totals:	687,784	0.00	0.00	518,237.12	169,546.48	75%
10-490-02 SALARIES	92,500	0.00	0.00	74,836.12	17,663.88	81%
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	6,490.45	1,771.55	79%

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-490-06 GROUP INSURANCE	8,500	0.00	0.00	6,259.93	2,240.07	74%	
10-490-07 ORBIT RETIREMENT (12.23%)	11,313	0.00	0.00	9,128.11	2,184.64	81%	
10-490-08 401K (3%)	2,775	0.00	0.00	2,228.53	546.47	80%	
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	1,457.95	(457.95)	146%	
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	295.00	1,355.00	18%	
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	117,780.76	35,868.99	77%	
10-491-02 SALARIES	135,500	0.00	0.00	112,550.20	22,949.80	83%	
10-491-05 FICA (7.65%)	10,366	0.00	0.00	8,486.03	1,879.72	82%	
10-491-06 GROUP INSURANCE	17,000	0.00	0.00	12,519.86	4,480.14	74%	
10-491-07 ORBIT RETIREMENT (12.23%)	16,572	0.00	0.00	13,471.10	3,100.55	81%	
10-491-08 401K (3%)	4,065	0.00	0.00	3,292.40	772.60	81%	
10-491-10 EMPLOYEE TRAINING	4,500	0.00	0.00	3,197.89	1,302.11	71%	
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	1,614.80	1,385.20	54%	
10-491-33 DEPARTMENTAL SUPPLIES	1,050	0.00	0.00	606.39	443.61	58%	
10-491-45 CONTRACTED SERVICES	10,000	0.00	0.00	5,836.18	4,163.82	58%	
10-491-53 DUES & SUBSCRIPTIONS	1,555	0.00	0.00	280.00	1,275.00	18%	
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	170,953.25	180,005.15	49%	
10-500-11 PHONES	30,000	0.00	0.00	20,901.26	9,098.74	70%	
10-500-13 UTILITIES	50,000	0.00	0.00	33,364.38	16,635.62	67%	

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-500-15 M & R BUILDINGS/GROUNDS	47,000	0.00	0.00	47,097.76	(97.76)	100%	
10-500-17 LANDSCAPING EXPENSE	7,750	0.00	0.00	1,432.81	6,317.19	18%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	0.00	1,123.14	5,376.86	17%	
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	4,750.00	2,250.00	68%	
10-500-45 PEST CONTROL	1,500	0.00	0.00	1,079.00	421.00	72%	
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	350,000	109,583.00	0.00	41,652.51	198,764.49	43%	
PUBLIC BLDGS Totals:	513,750	109,583.00	0.00	157,750.26	246,416.74	52%	
10-501-09 WORKER'S COMPENSATION	55,000	0.00	0.00	47,430.47	7,569.53	86%	
10-501-13 PROPERTY LIABILITY & BONDS	129,000	0.00	0.00	111,442.89	17,557.11	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	197,843.14	79,656.86	71%	
10-509-02 PSA SALARY	15,905	0.00	0.00	12,845.07	3,059.93	81%	
10-509-05 FICA (7.65%)	1,220	0.00	0.00	982.59	237.41	81%	
PSA - RETIRED POLICE OFFICERS Totals:	17,125	0.00	0.00	13,827.66	3,297.34	81%	
10-510-02 SALARIES	788,610	0.00	0.00	566,117.99	222,492.01	72%	
10-510-03 PART-TIME SALARIES	5,000	0.00	0.00	8,298.81	(3,298.81)	166%	
10-510-04 OVERTIME	35,000	0.00	0.00	20,123.56	14,876.44	57%	
10-510-05 FICA (7.65%)	65,178	0.00	0.00	44,845.83	20,332.17	69%	
10-510-06 GROUP INSURANCE	111,000	0.00	0.00	72,750.97	38,249.03	66%	
10-510-07 ORBIT RETIREMENT (13.04%)	103,200	0.00	0.00	75,647.45	27,552.55	73%	
10-510-08 401K (5%)	38,000	0.00	0.00	27,953.23	10,046.77	74%	
10-510-09 BEACH PATROL EXPENSE	15,000	0.00	0.00	384.00	14,616.00	3%	
10-510-10 EMPLOYEE TRAINING	10,000	0.00	0.00	5,508.74	4,491.26	55%	

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
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	8,171.59	2,828.41	74%	
10-510-31 GAS,OIL & TIRES	55,000	0.00	0.00	45,207.81	9,792.19	82%	
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	4,031.50	7,968.50	34%	
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	556.00	3,604.00	13%	
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	893.26	1,106.74	45%	
10-510-60 LESO PROGRAM	5,000	0.00	0.00	2,070.01	2,929.99	41%	
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	12,540.91	0.00	156,740.26	(4,281.17)	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	20,927.91	0.00	1,097,404.80	406,858.29	73%	
10-545-02 SALARIES	183,500	0.00	0.00	150,395.89	33,104.11	82%	
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	3,983.46	(1,983.46)	199%	
10-545-05 FICA (7.65%)	17,480	0.00	0.00	12,569.78	4,910.47	72%	
10-545-06 GROUP INSURANCE	34,000	0.00	0.00	24,895.88	9,104.12	73%	
10-545-07 ORBIT RETIREMENT (12.23%)	27,946	0.00	0.00	20,038.88	7,906.67	72%	
10-545-08 401K (3%)	6,855	0.00	0.00	4,564.86	2,290.14	67%	
10-545-14 EMPLOYEE TRAINING	2,500	0.00	0.00	28.16	2,471.84	1%	
10-545-16 M & R EQUIPMENT	20,000	0.00	0.00	12,638.96	7,361.04	63%	
10-545-17 M & R VEHICLES	15,000	0.00	0.00	8,191.91	6,808.09	55%	
10-545-31 GAS, OIL & TIRES	20,000	0.00	0.00	16,527.67	3,472.33	83%	
10-545-32 OFFICE SUPPLIES	500	0.00	0.00	0.00	500.00		

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
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	615.95	884.05	41%	
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	245,000	0.00	0.00	228,392.30	16,607.70	93%	
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	506,961.37	134,472.43	79%	
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	9,274.32	8,375.68	66%	
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		
10-560-73 STREET PAVING & REPAIR	40,000	0.00	0.00	1,069.74	38,930.26	3%	
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	68,024.08	65,625.92	53%	
10-580-45 SANITATION CONTRACTS	413,969	0.00	0.00	302,977.04	110,992.32	73%	
10-580-46 TIPPING FEES	70,555	0.00	0.00	60,038.33	10,516.67	85%	
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	365,196.66	149,327.70	71%	
10-620-12 SNOWFLAKES	12,000	0.00	0.00	6,785.46	5,214.54	57%	
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	21,715.14	18,284.86	54%	
10-620-17 PARK LANDSCAPING	22,250	0.00	0.00	4,891.47	17,358.53	22%	
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	38,603.90	1,396.10	97%	
10-620-33 PARK SUPPLIES	3,500	0.00	0.00	2,767.85	732.15	79%	
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	80,167.32	50,582.68	61%	

Budget vs Actual

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Period Ending 6/30/2023

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-690-02 SALARIES	865,500	0.00	0.00	673,884.85	191,615.15	78%	
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	31,607.91	8,392.09	79%	
10-690-05 FICA (7.65%)	69,462	0.00	0.00	53,196.22	16,265.78	77%	
10-690-06 GROUP INSURANCE	143,750	0.00	0.00	87,251.49	56,498.51	61%	
10-690-07 ORBIT RETIREMENT (12.23%)	110,743	0.00	0.00	85,886.31	24,856.34	78%	
10-690-08 401K (3%)	27,165	0.00	0.00	20,897.49	6,267.51	77%	
10-690-10 EMPLOYEE TRAINING	5,000	0.00	0.00	3,013.99	1,986.01	60%	
10-690-16 M & R EQUIPMENT	20,000	0.00	0.00	4,816.96	15,183.04	24%	
10-690-17 M & R VEHICLES	17,500	0.00	0.00	17,361.57	138.43	99%	
10-690-31 GAS, OIL & TIRES	20,000	0.00	0.00	15,567.08	4,432.92	78%	
10-690-32 OFFICE SUPPLIES	1,500	0.00	0.00	691.20	808.80	46%	
10-690-33 DEPARTMENTAL SUPPLIES	45,500	9,885.00	0.00	16,588.76	19,026.24	58%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	1,820.00	4,180.00	30%	
10-690-36 UNIFORMS	8,000	(2,581.00)	0.00	7,801.32	2,779.68	65%	
10-690-53 DUES & SUBSCRIPTIONS	8,500	0.00	0.00	5,518.63	2,981.37	65%	
10-690-57 MISCELLANEOUS	250	0.00	0.00	152.82	97.18	61%	
10-690-73 COMMUNICATIONS EQUIP	6,000	5,039.48	0.00	140.12	820.40	86%	
10-690-74 CAPITAL OUTLAY	240,000	105,508.00	0.00	310.00	134,182.00	44%	
FIRE DEPARTMENT Totals:	1,637,370	117,851.48	0.00	1,026,506.72	493,011.45	70%	
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	0.00	1,000.00		
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	0.00	1,000.00		
COMMITTEES Totals:	2,000	0.00	0.00	0.00	2,000.00		
10-720-10 BEACH LOBBIST CONTRACT	0	0.00	0.00	6,871.83	(6,871.83)		
BEACH REN. / DUNE STAB. Totals:	0	0.00	0.00	6,871.83	(6,871.83)		
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		
Expenses Totals:	7,242,074	255,712.39	0.00	4,482,002.08	2,504,359.81	65%	

Budget vs Actual

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10 GENERAL FUND

Revenues Over/(Under) Expenses:

0.00

2,936,750.35

Budget vs Actual

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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	1,037,412.37	46,989.37	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	1,154,382.37	38,959.37	103%	
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	965,710.52			

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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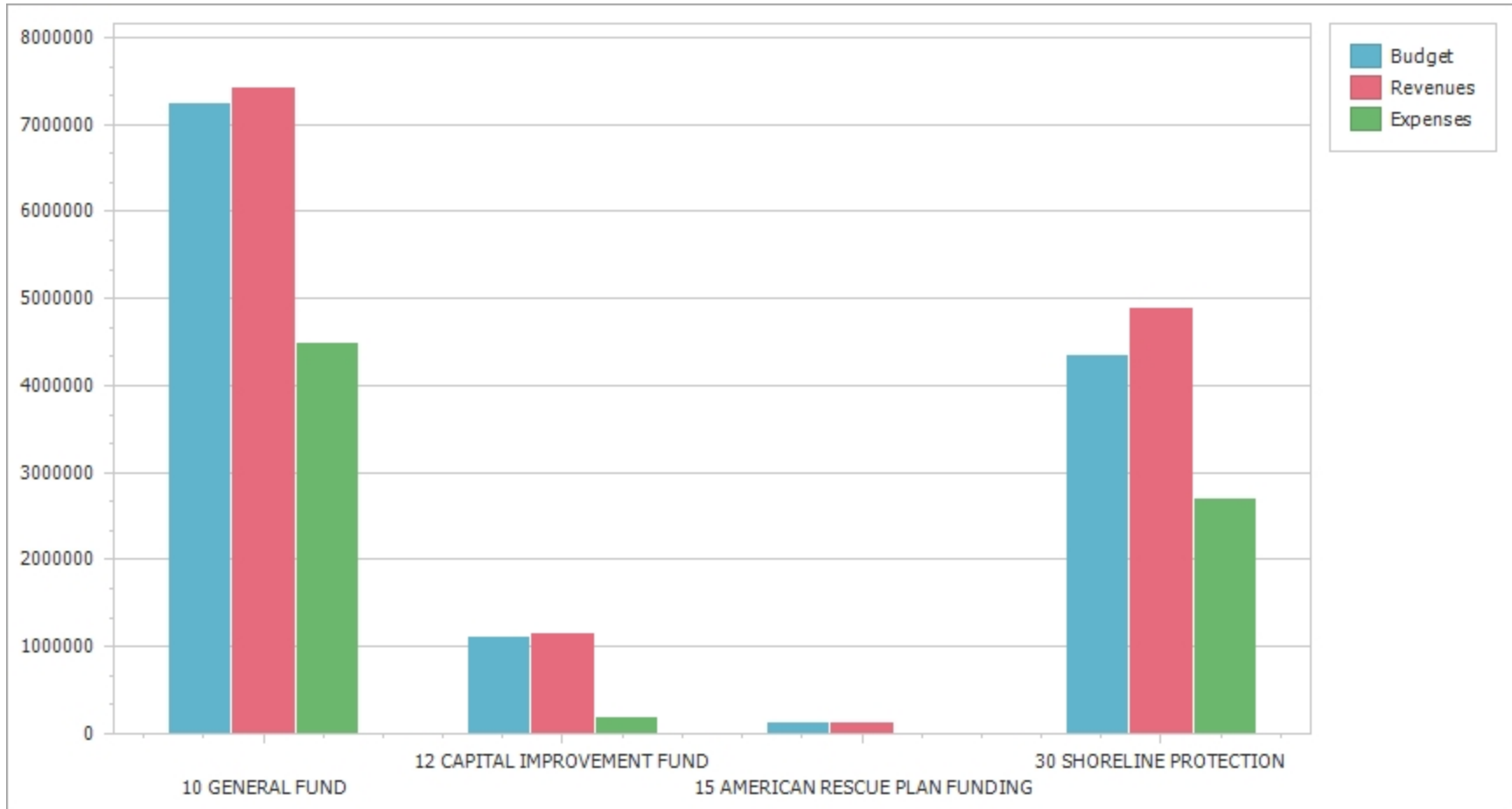
30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
30-301-00 ACCOMMODATION TAX	1,500,000	0.00	0.00	2,011,489.03	511,489.03	134%	
30-301-05 AD VALOREM TAX - Beach	1,414,890	0.00	0.00	1,599,972.58	185,082.58	113%	
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	150,000.00	0.00	100%	
30-329-00 INTEREST INCOME	1,000	0.00	0.00	83,190.23	82,190.23	8319%	
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	717,141.69	63,268.69	110%	
30-348-09 FEMA REIMBURSEMENTS (POST HURRICANE)	41,800	0.00	0.00	0.00	(41,800.00)		
30-350-01 PAID PARKING REVENUE	547,500	0.00	0.00	323,005.16	(224,494.84)	59%	
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	4,884,798.69	543,735.69	113%	
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	44,471.46	15,528.54	74%	
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	11,648.39	8,351.61	58%	
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	155,071.19	90,928.81	63%	
30-720-07 Harden Structure Permit/Design	280,000	0.00	0.00	92,579.00	187,421.00	33%	
30-720-08 CONTRACTS, PLANS, SPECS	175,800	0.00	0.00	104,155.03	71,644.97	59%	
30-720-18 OTHER CONTRACTS & PLANS	60,000	0.00	0.00	41,800.00	18,200.00	70%	
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)		
30-720-58 2022A FEMA SOB FEES	0	0.00	0.00	133,200.00	(133,200.00)		
30-720-59 2022B USDA SOB FEES	0	0.00	0.00	35,059.09	(35,059.09)		

Budget vs Actual

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Period Ending 6/30/2023

30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
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	2,540,645.93	1,554,417.07	62%	
Expenses Totals:	4,341,063	0.00	0.00	2,695,717.12	1,645,345.88	62%	
30 SHORELINE PROTECTION	Revenues Over/(Under) Expenses:		0.00	2,189,081.57			



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	277,063.25	(67,063.25)	132%	
31-450-03 LABORATORY ANALYSIS	44,400	0.00	0.00	3,515.00	40,885.00	8%	
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	7,884,814.99	493,295.01	94%	
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	562,435.00	(438,945.00)	455%	
31-450-09 TRANCHE 2 CONSTRUCTION	8,621,653	0.00	0.00	1,546,425.00	7,075,227.64	18%	
31-450-10 TRANCHE 2 ENGINEERING	585,000	0.00	0.00	3,230.00	581,770.00	1%	
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	0.00	10,500,000.00		
Totals:	29,627,318	0.00	0.00	10,510,176.74	19,117,141.16	35%	
Expenses Totals:	29,627,318	0.00	0.00	10,510,176.74	19,117,141.16	35%	
31 CAPITAL PROJECT BEACH MAINTENANCE	Revenues Over/(Under) Expenses:		0.00	7,343,944.52			

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: 4/1/2023 - 4/17/2023

GL Account - 30-301-00 ACCOMMODATION TAX					
Date	Description	Source	Debits	Credits	Date
Fiscal Period - FY 22-23		Beg Balance	\$0.00	\$3,948,930.42	
04/11/2023	OCC TAX	GL GJ	\$0.00	\$81.89	04/17/2023
04/11/2023	OCC TAX	GL GJ	\$0.00	\$175.23	04/17/2023
04/13/2023	OCC TAX	GL GJ	\$0.00	\$3,292.91	04/17/2023
04/14/2023	OCC TAX	GL GJ	\$0.00	\$237.86	04/17/2023
Transaction Totals			\$0.00	\$3,787.89	
**		End Balance	\$0.00	\$3,787.89	**

Check Listing

Date From: 4/1/2023 Date To: 4/17/2023

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
46900	1	BECKY BORNEMAN	04/06/2023	<u>\$100.00</u>
46901	1	CHARTER COMMUNICATIONS	04/06/2023	<u>\$838.23</u>
46902	1	COMPUTER WARRIORS, INC.	04/06/2023	<u>\$739.69</u>
46903	1	CROSSLEY MCINTOSH COLLIER	04/06/2023	<u>\$2,047.16</u>
46904	1	DELL EMC	04/06/2023	<u>\$8,523.67</u>
46905	1	HEATHER KISSINGER	04/06/2023	<u>\$100.00</u>
46906	1	HR SERVICE INC	04/06/2023	<u>\$859.00</u>
46907	1	NORTH TOPSAIL RENTALS LLC	04/06/2023	<u>\$500.00</u>
46908	1	RICHARD LUDWIG	04/06/2023	<u>\$270.00</u>
46909	1	SNEADS FERRY OIL & LP GAS	04/06/2023	<u>\$157.58</u>
46910	1	SPLASH BY THE SEA	04/06/2023	<u>\$500.00</u>
46911	1	THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	04/06/2023	<u>\$350.00</u>
46912	1	TI COASTAL SERVICES, INC.	04/06/2023	<u>\$2,000.00</u>
46913	1	TREASURE REALTY	04/06/2023	<u>\$3,000.00</u>
46914	1	TRICIA BARNAK	04/06/2023	<u>\$100.00</u>
46915	1	VERIZON WIRELESS	04/06/2023	<u>\$809.10</u>
46916	1	WAGONER INSURANCE & REALTY	04/06/2023	<u>\$200.00</u>
46917	1	BECKER MORGAN GROUP INC	04/13/2023	<u>\$22,682.50</u>
46918	1	BLACKS TIRE SERVICE	04/13/2023	<u>\$3,753.25</u>
46919	1	CM MITCHELL CONSTRUCTION	04/13/2023	<u>\$997,845.51</u>
46920	1	DIAL CORDY	04/13/2023	<u>\$12,030.00</u>
46921	1	DODSON PEST CONTROL	04/13/2023	<u>\$127.00</u>
46922	1	GFL ENVIRONMENTAL	04/13/2023	<u>\$33,834.12</u>
46923	1	GUY C. LEE BUILDING MATERIALS	04/13/2023	<u>\$538.96</u>
46924	1	JACKSONVILLE DAILY NEWS	04/13/2023	<u>\$368.00</u>
46925	1	JONES ONSLOW ELECTRIC COMPANY	04/13/2023	<u>\$3,631.90</u>
46926	1	LINDER INDUSTRIAL	04/13/2023	<u>\$2,968.01</u>
46927	1	LOWE'S HOME CENTERS	04/13/2023	<u>\$87.71</u>
46928	1	NC BEACH INLET & WATERWAY ASSO	04/13/2023	<u>\$1,875.00</u>
46929	1	NC INTERLOCAL RISK MGMT AGENCY	04/13/2023	<u>\$47.16</u>
46930	1	NC LICENSING BOARD - GEN. CONTR	04/13/2023	<u>\$99.00</u>
46931	1	O'REILLY AUTOMOTIVE INC.	04/13/2023	<u>\$11,625.90</u>

Check Listing

Date From: 4/1/2023 Date To: 4/17/2023

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
46932	1	ONslow COUNTY SOLID WASTE DEPT	04/13/2023	<u>\$5,001.18</u>
46933	1	ONslow WATER & SEWER AUTHORITY	04/13/2023	<u>\$219.58</u>
46934	1	PNC BANK	04/13/2023	<u>\$88,994.89</u>
46935	1	PROFESSIONAL HEALTH SERVICE	04/13/2023	<u>\$1,820.00</u>
46936	1	SHEPARD'S WRECKER SERVICE	04/13/2023	<u>\$1,867.21</u>
46937	1	THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	04/13/2023	<u>\$8,125.00</u>
46938	1	TOWN OF SURF CITY	04/13/2023	<u>\$5,340.98</u>
46939	1	TRUIST BANK	04/13/2023	<u>\$5,671.87</u>
46940	1	YOPP BROTHERS, INC.	04/13/2023	<u>\$698.08</u>
41	Checks Totaling -			\$1,230,347.24

Totals By Fund

	Checks	Voids	Total
10	\$100,562.72		\$100,562.72
12	\$22,682.50		\$22,682.50
30	\$109,256.51		\$109,256.51
31	\$997,845.51		\$997,845.51
Totals:	\$1,230,347.24		\$1,230,347.24