



BOARD OF ALDERMEN
MEMORANDUM

TO: MAYOR MCDERMON AND ALDERMEN

FROM: Caitlin Elliott, Finance Officer

SUBJECT: Monthly Financial Report

DATE: March 29, 2023

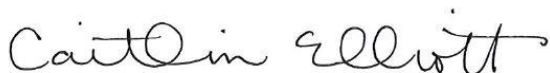
The following events occurred during the month of March of 2023 in the Finance Department:

- We had a successful first budget workshop in March! A big thank you to department heads and the Board for making this first round go so smoothly. Finance is now working to compile all of the feedback from that first workshop, along with other discussed information, for the second workshop in April.
- The Town received \$51,799.92 from FEMA for a Category B project from Hurricane Ian. These monies covered expenses and costs for emergency work before, during and after the storm. We are still waiting for our receipt of an additional \$2,590 for a Category Z project, also from Ian, which covers administrative costs spent on this project and should hopefully receive that in the next few weeks.
- We received our annual mowing reimbursement from North Carolina Department of Transportation for \$8,395.67.
- The Town collected \$53,551.57 in interest within the North Carolina Capital Management Trust account in February.
- The Town received the awarded \$150,000 from Onslow County for the Tourism Grant funding. These monies go toward offsetting the Town's cost for the Special Obligation Bond payment for the restructuring of the USDA loan.

- 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 \$22,896 in paid parking revenues for the month of February. Again, the majority of revenues were made up of annual passes. For comparison, February of 2023 we collected \$26,322.
- We have received \$179,419.10 from Onslow County for property taxes, which is in the process of being deposited. As a reminder, the budget reflects a 90% collection rate, totaling \$6,084,027 in revenues, being divided between three funds. To date, we have received \$6,668,157 in property taxes, equating to approximately 98.64% collection rate.
- February's Motor Vehicle taxes have been received in the amount of \$5,503.57.
- We have processed approximately \$1,581,575 in accounts payable this month. The check register is enclosed for review. Please be aware that there is one remaining check run for this month yet to be processed.
- During the month of March, we have received \$69,881 for Occupancy Taxes from short-term rentals during February. The detailed report is provided. Last year during the same time frame we received \$46,982, for 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 \$315,515.74 for Sales and Use Tax, for collections during February. Last year, for revenue comparison, we collected \$259,701.09 for the same period. We also received the Utility Franchise Tax for \$75,770.34, which we receive quarterly.

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

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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	3,920,391.80	241,677.80	107%
10-301-01 AD VALOREM TAX - Prior Years	50,000	0.00	0.00	(15,706.45)	(65,706.45)	-31%
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	1,396.30	(1,603.70)	47%
10-317-01 COUNTY GRANT FUNDING	10,000	0.00	0.00	2,701.75	(7,298.25)	27%
10-329-00 INTEREST	15,000	0.00	0.00	203,319.25	188,319.25	1355%
10-335-00 MISCELLANEOUS	5,000	0.00	0.00	15,007.10	10,007.10	300%
10-335-01 MEETING ROOM	500	0.00	0.00	0.00	(500.00)	
10-336-06 DONATIONS-BEAUTIFICATION	0	0.00	0.00	4,200.00	4,200.00	
10-336-07 SALE OF TOWN MERCHANDISE	5,000	0.00	0.00	0.00	(5,000.00)	
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	1,899,251.71	34,751.71	102%
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	99,374.39	(83,125.61)	54%
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	1,200.00	(18,800.00)	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	81,714.15	(3,285.85)	96%
10-355-01 MECHANICAL PERMITS	15,000	0.00	0.00	6,590.00	(8,410.00)	44%
10-355-02 ELECTRICAL PERMITS	18,000	0.00	0.00	13,160.00	(4,840.00)	73%
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	193.00	(107.00)	64%

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	5,542.72	(1,957.28)	74%	
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	22,175.00	2,175.00	111%	
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	12,795.00	(7,205.00)	64%	
Revenues Totals:	7,069,484	0.00	0.00	7,048,310.77	(21,173.59)	100%	
Expenses							
10-410-02 SALARIES	36,000	0.00	0.00	25,000.00	11,000.00	69%	
10-410-05 FICA (7.65%)	2,754	0.00	0.00	1,912.50	841.50	69%	
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	829.78	670.22	55%	
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	9,375.00	6,125.00	60%	
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	34,171.82	65,828.18	34%	
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	140,187.95	99,916.05	58%	
10-420-02 SALARIES	397,000	0.00	0.00	272,996.50	124,003.50	69%	

Budget vs Actual

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10-420-05 FICA (7.65%)	30,371	0.00	0.00	20,820.85	9,549.65	69%	
10-420-06 GROUP INSURANCE	42,250	0.00	0.00	29,271.94	12,978.06	69%	
10-420-07 ORBIT RETIREMENT (12.23%)	48,553	0.00	0.00	33,291.67	15,261.43	69%	
10-420-08 401K (3%)	11,910	0.00	0.00	7,478.98	4,431.02	63%	
10-420-09 TOWN INSURANCE HRA	30,000	0.00	0.00	20,946.21	9,053.79	70%	
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	3,710.55	289.45	93%	
10-420-26 ADVERTISING	1,500	0.00	0.00	0.00	1,500.00		
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	4,917.46	1,082.54	82%	
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	36,854.50	(10,654.50)	141%	
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	278.40	221.60	56%	
10-420-58 EMPLOYEE ENGAGEMENT	10,000	0.00	0.00	807.00	9,193.00	8%	
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	494,526.46	193,257.14	72%	
10-490-02 SALARIES	92,500	0.00	0.00	71,296.26	21,203.74	77%	
10-490-03 PART-TIME SALARIES	15,500	0.00	0.00	10,005.68	5,494.32	65%	

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10-490-05 FICA (7.65%)	8,262	0.00	0.00	6,219.65	2,042.35	75%	
10-490-06 GROUP INSURANCE	8,500	0.00	0.00	6,251.13	2,248.87	74%	
10-490-07 ORBIT RETIREMENT (12.23%)	11,313	0.00	0.00	8,695.19	2,617.56	77%	
10-490-08 401K (3%)	2,775	0.00	0.00	2,122.33	652.67	76%	
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	1,420.73	(420.73)	142%	
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	113,384.96	40,264.79	74%	
10-491-02 SALARIES	135,500	0.00	0.00	107,423.06	28,076.94	79%	
10-491-05 FICA (7.65%)	10,366	0.00	0.00	8,099.71	2,266.04	78%	
10-491-06 GROUP INSURANCE	17,000	0.00	0.00	12,502.26	4,497.74	74%	
10-491-07 ORBIT RETIREMENT (12.23%)	16,572	0.00	0.00	12,844.05	3,727.60	78%	
10-491-08 401K (3%)	4,065	0.00	0.00	3,138.58	926.42	77%	
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	1,469.21	1,530.79	49%	
10-491-33 DEPARTMENTAL SUPPLIES	1,050	0.00	0.00	594.17	455.83	57%	
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	164,483.51	186,474.89	47%	
10-500-11 PHONES	30,000	0.00	0.00	20,092.16	9,907.84	67%	

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-500-13 UTILITIES	50,000	0.00	0.00	28,062.39	21,937.61	56%	
10-500-15 M & R BUILDINGS/GROUNDS	47,000	0.00	0.00	46,318.33	681.67	99%	
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	978.29	5,521.71	15%	
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	4,500.00	2,500.00	64%	
10-500-45 PEST CONTROL	1,500	0.00	0.00	952.00	548.00	63%	
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	94,131.30	0.00	6,691.12	249,177.58	29%	
PUBLIC BLDGS Totals:	513,750	94,131.30	0.00	115,376.50	304,242.20	41%	
10-501-09 WORKER'S COMPENSATION	55,000	0.00	0.00	47,383.31	7,616.69	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	197,795.98	79,704.02	71%	
10-509-02 PSA SALARY	15,905	0.00	0.00	12,233.40	3,671.60	77%	
10-509-05 FICA (7.65%)	1,220	0.00	0.00	935.80	284.20	77%	
PSA - RETIRED POLICE OFFICERS Totals:	17,125	0.00	0.00	13,169.20	3,955.80	77%	
10-510-02 SALARIES	788,610	0.00	0.00	537,106.00	251,504.00	68%	
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	19,760.89	15,239.11	56%	
10-510-05 FICA (7.65%)	65,178	0.00	0.00	42,631.57	22,546.43	65%	
10-510-06 GROUP INSURANCE	111,000	0.00	0.00	72,630.84	38,369.16	65%	
10-510-07 ORBIT RETIREMENT (13.04%)	103,200	0.00	0.00	71,839.77	31,360.23	70%	
10-510-08 401K (5%)	38,000	0.00	0.00	26,540.70	11,459.30	70%	
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	5,238.74	4,761.26	52%	
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	6,400.79	4,599.21	58%	
10-510-31 GAS,OIL & TIRES	55,000	0.00	0.00	37,986.15	17,013.85	69%	
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	3,568.30	8,431.70	30%	
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	6,393.48	15,277.52	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	16,353.05	0.00	6,766.09	3,170.86	88%	
10-510-74 CAPITAL OUTLAY	75,000	12,540.91	0.00	154,568.38	(92,109.29)	223%	
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:	1,435,191	28,893.96	0.00	1,040,561.41	365,735.63	75%	
10-545-02 SALARIES	183,500	0.00	0.00	142,261.09	41,238.91	78%	
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	3,793.78	(1,793.78)	190%	
10-545-05 FICA (7.65%)	17,480	0.00	0.00	11,932.95	5,547.30	68%	
10-545-06 GROUP INSURANCE	34,000	0.00	0.00	24,860.68	9,139.32	73%	
10-545-07 ORBIT RETIREMENT (12.23%)	27,946	0.00	0.00	19,020.80	8,924.75	68%	
10-545-08 401K (3%)	6,855	0.00	0.00	4,315.13	2,539.87	63%	
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	9,076.97	10,923.03	45%	
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	16,135.06	3,864.94	81%	

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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	2,806.58	3,193.42	47%	
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	10,698.68	0.00	217,693.62	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	10,698.68	0.00	481,261.07	149,474.05	77%	
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	0.00	0.00	9,274.32	15,725.68	37%	
10-560-33 DEPARTMENTAL SUPPLIES	4,000	0.00	0.00	1,064.82	2,935.18	27%	
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	0.00	0.00	65,243.75	75,756.25	46%	
10-580-45 SANITATION CONTRACTS	413,969	0.00	0.00	269,142.92	144,826.44	65%	
10-580-46 TIPPING FEES	70,555	0.00	0.00	55,037.15	15,517.85	78%	
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	326,361.36	188,163.00	63%	
10-620-12 SNOWFLAKES	12,000	0.00	0.00	3,954.24	8,045.76	33%	
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	36,849.68	3,150.32	92%	
10-620-33 PARK SUPPLIES	3,500	0.00	0.00	1,488.85	2,011.15	43%	
10-620-72 OCEAN CITY GRANT EXPENSE	10,000	0.00	0.00	5,403.50	4,596.50	54%	

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2023

RECREATION Totals:	130,750	0.00	0.00	74,302.88	56,447.12	57%
10-690-02 SALARIES	865,500	0.00	0.00	641,874.01	223,625.99	74%
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	50,778.98	18,683.02	73%
10-690-06 GROUP INSURANCE	143,750	0.00	0.00	87,144.89	56,605.11	61%
10-690-07 ORBIT RETIREMENT (12.23%)	110,743	0.00	0.00	81,971.38	28,771.27	74%
10-690-08 401K (3%)	27,165	0.00	0.00	19,937.16	7,227.84	73%
10-690-10 EMPLOYEE TRAINING	5,000	0.00	0.00	2,978.99	2,021.01	60%
10-690-16 M & R EQUIPMENT	20,000	0.00	0.00	4,140.62	15,859.38	21%
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	13,877.05	6,122.95	69%
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	0.00	6,000.00	
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 COMUNICATIONS 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	0.00	134,492.00	44%
FIRE DEPARTMENT Totals:	1,637,370	117,851.48	0.00	982,565.41	536,952.76	67%
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	
COMMITTES Totals:	2,000	0.00	0.00	0.00	2,000.00	
10-720-10 BEACH LOBBIST CONTRACT	0	0.00	0.00	5,205.16	(5,205.16)	
BEACH REN. / DUNE STAB. Totals:	0	0.00	0.00	5,205.16	(5,205.16)	
10-999-01 CONTINGENCY	326,345	0.00	0.00	0.00	326,344.80	
CONTINGENCY Totals:	326,345	0.00	0.00	0.00	326,344.80	
Expenses Totals:	7,069,484	251,575.42	0.00	4,214,425.60	2,603,483.34	63%
10 GENERAL FUND Revenues Over/(Under) Expenses:			0.00	2,833,885.17		

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	1,008,979.48	18,556.48	102%	
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	1,125,949.48	10,526.48	101%	
Expenses							
12-750-01 FIRE DEPARTMENT	424,467	0.00	0.00	165,989.35	258,477.65	39%	
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	165,989.35	949,433.65	15%	
Expenses Totals:	1,115,423	0.00	0.00	165,989.35	949,433.65	15%	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		0.00	959,960.13			

Budget vs Actual

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Period Ending 6/30/2023

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

NORTH TOPSAIL BEACH
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Period Ending 6/30/2023

30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
30-301-00 ACCOMMODATION TAX	1,500,000	0.00	0.00	2,007,401.82	507,401.82	134%	
30-301-05 AD VALOREM TAX - Beach	1,414,890	0.00	0.00	1,559,366.62	144,476.62	110%	
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	67,353.58	66,353.58	6735%	
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	650,079.46	(3,793.54)	99%	
30-350-01 PAID PARKING REVENUE	547,500	0.00	0.00	298,123.16	(249,376.84)	54%	
30-383-02 SPECIAL ASSESSMENT	7,000	0.00	0.00	0.00	(7,000.00)		
Revenues Totals:	4,299,263	0.00	0.00	4,732,324.64	433,061.64	110%	
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	40,797.15	19,202.85	68%	
30-710-12 BEACH/ACCESS MAINTENANCE	50,000	0.00	0.00	17,137.64	32,862.36	34%	
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	7,243.40	12,756.60	36%	
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	146,488.19	99,511.81	60%	
30-720-07 Harden Structure Permit/Design	280,000	0.00	0.00	80,549.00	199,451.00	29%	
30-720-08 CONTRACTS, PLANS, SPECS	134,000	0.00	0.00	102,155.03	31,844.97	76%	
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	111,494.89	(111,494.89)		
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)		
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		

Budget vs Actual

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Period Ending 6/30/2023

30 SHORELINE PROTECTION

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
30-720-68 Future Projects Fund	1,318,779	0.00	0.00	0.00	1,318,779.00	
BEACH REN. / DUNE STAB. Totals:	4,053,263	0.00	0.00	2,437,621.04	1,615,641.96	60%
Expenses Totals:	4,299,263	0.00	0.00	2,584,109.23	1,715,153.77	60%
30 SHORELINE PROTECTION Revenues Over/(Under) Expenses:			0.00	2,148,215.41		

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	4,110,678.96	4,110,678.96		
31-348-08 FEMA REIMBURSEMENT	9,000,000	0.00	0.00	3,838,292.60	(5,161,707.40)	43%	
Revenues Totals:	9,000,000	0.00	0.00	7,948,971.56	(1,051,028.44)	88%	
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	0	0.00	0.00	91,595.01	(91,595.01)		
31-450-10 TRANCHE 2 ENGINEERING	0	0.00	0.00	3,230.00	(3,230.00)		
31-450-11 TRANCHE 2 CONTINGENCY	0	0.00	0.00	595.00	(595.00)		
Totals:	9,000,000	0.00	0.00	9,055,346.75	(55,346.75)	101%	
Expenses Totals:	9,000,000	0.00	0.00	9,055,346.75	(55,346.75)	101%	
31 CAPITAL PROJECT BEACH MAINTENANCE	Revenues Over/(Under) Expenses:		0.00	(1,106,375.19)			

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: 3/1/2023 - 3/29/2023

GL Account - 30-301-00 ACCOMMODATION TAX					
Date	Description	Source	Debits	Credits	Date
Fiscal Period - FY 22-23		Beg Balance	\$0.00	\$3,878,750.30	
03/07/2023	OCC TAX	GL GJ	\$0.00	\$657.21	03/09/2023
03/08/2023	OCC TAX	GL GJ	\$0.00	\$59.00	03/09/2023
03/10/2023	OCC TAX	GL GJ	\$0.00	\$456.05	03/17/2023
03/16/2023	OCC TAX	GL GJ	\$0.00	\$1,349.82	03/17/2023
03/17/2023	OCC TAX	GL GJ	\$0.00	\$2,524.21	03/21/2023
03/20/2023	OCC TAX	GL GJ	\$0.00	\$60,681.02	03/22/2023
03/21/2023	OCC TAX	GL GJ	\$0.00	\$86.47	03/22/2023
03/22/2023	OCC TAX	GL GJ	\$0.00	\$4,067.02	03/24/2023
Transaction Totals			\$0.00	\$69,880.80	
**	End Balance		\$0.00	\$69,880.80	**

Check Listing

Date From: 3/1/2023 Date To: 3/29/2023

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
46824	1	ALLISON TUCKER	03/02/2023	<u>\$75.00</u>
46825	1	BFPE INTERNATIONAL	03/02/2023	<u>\$1,183.40</u>
46826	1	COLONIAL LIFE	03/02/2023	<u>\$1,077.16</u>
46827	1	NC STATE BUREAU	03/02/2023	<u>\$152.00</u>
46828	1	ONSLow COUNTY SOLID WASTE DEPT	03/02/2023	<u>\$687.65</u>
46829	1	ONSLow FIRE PROTECTION	03/02/2023	<u>\$50.57</u>
46830	1	VERIZON WIRELESS	03/02/2023	<u>\$809.10</u>
46831	1	VILLAGE HARDWARE	03/02/2023	<u>\$10.13</u>
46832	1	AMERICAN UNIFORM	03/09/2023	<u>\$1,218.52</u>
46833	1	APPLIED TECHNOLOGY & MNGMT	03/09/2023	<u>\$18,444.85</u>
46834	1	BECKER MORGAN GROUP INC	03/09/2023	<u>\$8,068.45</u>
46835	1	BLACKWATER BAND, INC	03/09/2023	<u>\$15,000.00</u>
46836	1	CHARTER COMMUNICATIONS	03/09/2023	<u>\$824.13</u>
46837	1	CIVICPLUS LLC	03/09/2023	<u>\$2,400.00</u>
46838	1	CROSSLEY MCINTOSH COLLIER	03/09/2023	<u>\$2,047.16</u>
46839	1	GFL ENVIRONMENTAL	03/09/2023	<u>\$33,342.51</u>
46840	1	GLASS TINTING BY SPF	03/09/2023	<u>\$213.50</u>
46841	1	HERC RENTALS	03/09/2023	<u>\$1,236.06</u>
46842	1	ILDERTON CHRYSLER DODGE	03/09/2023	<u>\$71,996.00</u>
46843	1	JONES ONSLOW ELECTRIC COMPANY	03/09/2023	<u>\$3,560.20</u>
46844	1	LOWE'S HOME CENTERS	03/09/2023	<u>\$2,969.25</u>
46845	1	NANCY ANN AVERY	03/09/2023	<u>\$3,035.00</u>
46846	1	NAPA FOUR CORNERS	03/09/2023	<u>\$47.93</u>
46847	1	NC INTERLOCAL RISK MGMT AGENCY	03/09/2023	<u>\$64.58</u>
46848	1	O'REILLY AUTOMOTIVE INC.	03/09/2023	<u>\$916.39</u>
46849	1	ONSLow WATER & SEWER AUTHORITY	03/09/2023	<u>\$212.69</u>
46850	1	PEACHY CLEAN	03/09/2023	<u>\$250.00</u>
46851	1	SNEADS FERRY OIL & LP GAS	03/09/2023	<u>\$612.53</u>
46852	1	TI COASTAL SERVICES, INC.	03/09/2023	<u>\$75,115.00</u>
46856	1	TOWN OF SURF CITY	03/09/2023	<u>\$5,205.16</u>
46857	1	TOWN OF TOPSAIL BEACH	VOIDED 03/09/2023	<u>\$90.00</u>
46858	1	WELLS INSURANCE	03/09/2023	<u>\$962.00</u>

Check Listing

Date From: 3/1/2023 Date To: 3/29/2023

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
46859	1	NC DEPARTMENT OF NATURAL RESOURCES	03/13/2023	<u>\$100.00</u>
46860	1	BALLAST POINT BUILDING COMPANY INC.	03/16/2023	<u>\$29,797.47</u>
46861	1	CM MITCHELL CONSTRUCTION	03/16/2023	<u>\$77,095.01</u>
46862	1	CRAWFORD DOOR SYSTEMS INC	03/16/2023	<u>\$501.83</u>
46863	1	DODSON PEST CONTROL	03/16/2023	<u>\$119.00</u>
46864	1	ENDURANT SPORTS LLC	03/16/2023	<u>\$4,725.00</u>
46865	1	MIKE PICARDI	03/16/2023	<u>\$28.16</u>
46866	1	NANCY ANN AVERY	03/16/2023	<u>\$316.66</u>
46867	1	ONSLOW COUNTY TAX COLLECTOR	03/16/2023	<u>\$876.14</u>
46868	1	S.T. WOOTEN CORPORATION	03/16/2023	<u>\$1,180,819.22</u>
46869	1	STAPLES CREDIT PLAN	03/16/2023	<u>\$54.55</u>
46870	1	T-N-T ENTERPRISES	03/16/2023	<u>\$1,673.80</u>
46871	1	TOPSAIL TROLLEY LLC	03/16/2023	<u>\$775.00</u>
46872	1	TRUIST BANK	03/16/2023	<u>\$9,552.28</u>
46873	1	AT&T MOBILITY	03/23/2023	<u>\$669.14</u>
46874	1	FIRST CITIZENS BANK CC	03/23/2023	<u>\$6,065.26</u>
46875	1	GLASS TINTING BY SPF	03/23/2023	<u>\$640.50</u>
46876	1	GREATAMERICA FINANCIAL SERVS	03/23/2023	<u>\$915.60</u>
46877	1	MAVEN ADVANTAGE	03/23/2023	<u>\$6,691.12</u>
46878	1	PARAMOUNTE ENGINEERING INC	03/23/2023	<u>\$4,000.00</u>
46879	1	PEACHY CLEAN	03/23/2023	<u>\$250.00</u>
46880	1	PLURIS, LLC	03/23/2023	<u>\$225.83</u>
46881	1	RLI SURETY	03/23/2023	<u>\$175.00</u>
46882	1	Springer Eubank	03/23/2023	<u>\$2,953.44</u>
46883	1	VERIZON WIRELESS	03/23/2023	<u>\$767.95</u>
57	Checks Totaling -			\$1,581,664.88

Totals By Fund

	Checks	Voids	Total
10	\$213,312.95	\$90.00	\$213,222.95
12	\$12,168.45		\$12,168.45
30	\$13,321.00		\$13,321.00
31	\$1,342,862.48		\$1,342,862.48
Totals:	\$1,581,664.88	\$90.00	\$1,581,574.88