



BOARD OF ALDERMEN  
MEMORANDUM

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TO: MAYOR MCDERMON AND ALDERMEN

FROM: Caitlin Elliott, Finance Officer

SUBJECT: Monthly Financial Report

DATE: January 25, 2022


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

- The first payment of \$2,625,000 was received for the \$10,500,000 grant with North Carolina Department of Environmental Quality (NCDEQ). The Finance Officer is working with the Auditor to ensure proper accounting for this grant.
- The Town has received their bi-annual Powell Bill funds in the amount of \$17,058.27. These funds are for Town maintenance and upkeep of State roadways.
- We are awaiting reimbursement from North Carolina Department of Transportation for our annual mowing agreement amount. This year the agreement is for \$8,395.67. I am expecting to receive these funds in the next 30 days.
- In December the Town collected \$40,950 in interest within the North Carolina Capital Management Trust account.
- We received a reimbursement from FEMA in the amount of \$8,556.31. This is for the Hurricane Florence, Category G, Beach Renourishment project in Phase 5. These funds are in the process of being applied to our 2022A FEMA Special Obligation Bond.

- Documents have been submitted to FEMA to create a Category B project (expenses and cost for emergency work before, during and after the storm) for Hurricane Ian. We should know the award status in the next few weeks.
- 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 \$6,201 in paid parking revenues for the month of December.
- We have received \$680,193.04 from Onslow County for property taxes. December's Motor Vehicle taxes have been deposited in the amount of \$6,717.
- So far in January, we have processed approximately \$303,533.54 in accounts payable. 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 January, we have received \$42,312 for Occupancy Taxes from short-term rentals during December. The detailed report is provided. Last year during the same time frame we received \$30,659, 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 \$257,655 for Sales and Use Tax, for collections during December. Last year, for revenue comparison, we collected \$223,063 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

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
10-301-00 AD VALOREM TAX - Current Year	3,678,714	0.00	0.00	4,891,434.49	1,212,720.49	133%	
10-301-01 AD VALOREM TAX - Prior Years	50,000	0.00	0.00	11,811.23	(38,188.77)	24%	
10-301-02 AD VALOREM TAX - MOTV	70,000	0.00	0.00	45,747.50	(24,252.50)	65%	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	0.00	1,378.31	(1,621.69)	46%	
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	122,480.74	107,480.74	817%	
10-335-00 MISCELLANEOUS	5,000	0.00	0.00	14,849.71	9,849.71	297%	
10-335-01 MEETING ROOM	500	0.00	0.00	0.00	(500.00)		
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	178,767.45	(151,232.55)	54%	
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	1,462,009.54	(402,490.46)	78%	
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	370.73	(379.27)	49%	
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	82,360.64	(100,139.36)	45%	
10-351-01 OFFICER CITATIONS & COURT	5,000	0.00	0.00	1,494.05	(3,505.95)	30%	
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	62,194.15	(22,805.85)	73%	
10-355-01 MECHANICAL PERMITS	15,000	0.00	0.00	5,600.00	(9,400.00)	37%	
10-355-02 ELECTRICAL PERMITS	18,000	0.00	0.00	9,870.00	(8,130.00)	55%	
10-355-03 PLUMBING PERMITS	2,500	0.00	0.00	1,470.00	(1,030.00)	59%	
10-355-04 INSULATION PERMITS	500	0.00	0.00	0.00	(500.00)		
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	0.00	103.00	(197.00)	34%	
10-355-06 TECHNOLOGY FEE	7,500	0.00	0.00	4,214.21	(3,285.79)	56%	

## Budget vs Actual

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Period Ending 6/30/2023

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-355-07 REINSPECTION FEE/FINES	3,000	0.00	0.00	550.00	(2,450.00)	18%	
10-357-08 ZONING PERMITS	20,000	0.00	0.00	14,525.00	(5,475.00)	73%	
10-359-00 REFUSE COLLECTION FEES	514,524	0.00	0.00	294,917.36	(219,607.00)	57%	
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	400.00	(2,100.00)	16%	
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	0.00	(8,396.00)		
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	0.00	(5,000.00)		
10-383-00 SALE OF FIXED ASSETS	20,000	0.00	0.00	9,036.00	(10,964.00)	45%	
<b>Revenues Totals:</b>	<b>7,069,484</b>	<b>0.00</b>	<b>0.00</b>	<b>7,280,261.32</b>	<b>210,776.96</b>	<b>103%</b>	
<b>Expenses</b>							
10-410-02 SALARIES	36,000	0.00	0.00	19,000.00	17,000.00	53%	
10-410-05 FICA (7.65%)	2,754	0.00	0.00	1,453.50	1,300.50	53%	
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	377.79	1,122.21	25%	
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	65,450.01	(3,450.01)	106%	
10-410-47 PROFESSIONAL SERVICES	100,000	0.00	0.00	30,077.50	69,922.50	30%	
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	249.90	2,250.10	10%	
10-410-95 BOARD STIPEND	3,600	0.00	0.00	600.00	3,000.00	17%	
<b>GOVERNING BODY Totals:</b>	<b>240,104</b>	<b>0.00</b>	<b>0.00</b>	<b>133,748.37</b>	<b>106,355.63</b>	<b>56%</b>	
10-420-02 SALARIES	397,000	0.00	0.00	211,021.78	185,978.22	53%	
10-420-05 FICA (7.65%)	30,371	0.00	0.00	16,095.97	14,274.53	53%	

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-420-06 GROUP INSURANCE	42,250	0.00	0.00	22,226.24	20,023.76	53%	
10-420-07 ORBIT RETIREMENT (12.23%)	48,553	0.00	0.00	25,712.18	22,840.92	53%	
10-420-08 401K (3%)	11,910	0.00	0.00	5,779.45	6,130.55	49%	
10-420-09 TOWN INSURANCE HRA	30,000	0.00	0.00	17,936.28	12,063.72	60%	
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	347.80	2,152.20	14%	
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	450.20	2,049.80	18%	
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	2,952.59	1,047.41	74%	
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	775.05	1,224.95	39%	
10-420-33 DEPARTMENT SUPPLIES	6,000	0.00	0.00	4,454.46	1,545.54	74%	
10-420-34 TOWN APPAREL & MERCH EXPENSE	3,000	0.00	0.00	6.54	2,993.46	0%	
10-420-35 IT EQUIPMENT & SERVICES	6,500	0.00	0.00	8,886.06	(2,386.06)	137%	
10-420-45 CONTRACTED SERVICES	26,200	0.00	0.00	26,093.96	106.04	100%	
10-420-53 DUES & SUBSCRIPTIONS	8,000	0.00	0.00	5,430.51	2,569.49	68%	
10-420-57 MISCELLANEOUS	500	0.00	0.00	173.39	326.61	35%	
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	6,512.57	9,487.43	41%	
10-420-76 EQUIPMENT LEASE PAYMENTS	27,500	0.00	0.00	22,317.56	5,182.44	81%	
ADMINISTRATION Totals:	687,784	0.00	0.00	378,277.83	309,505.77	55%	
10-490-02 SALARIES	92,500	0.00	0.00	52,958.35	39,541.65	57%	
10-490-03 PART-TIME SALARIES	15,500	0.00	0.00	7,791.23	7,708.77	50%	
10-490-05 FICA (7.65%)	8,262	0.00	0.00	4,647.36	3,614.64	56%	
10-490-06 GROUP INSURANCE	8,500	0.00	0.00	4,861.99	3,638.01	57%	

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-490-07 ORBIT RETIREMENT (12.23%)	11,313	0.00	0.00	6,452.48	4,860.27	57%	
10-490-08 401K (3%)	2,775	0.00	0.00	1,572.19	1,202.81	57%	
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	1,316.12	(316.12)	132%	
10-490-45 CONTRACTED SERVICES	6,000	0.00	0.00	4,800.00	1,200.00	80%	
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	0.00	1,650.00		
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	85,642.52	68,007.23	56%	
10-491-02 SALARIES	135,500	0.00	0.00	79,979.53	55,520.47	59%	
10-491-05 FICA (7.65%)	10,366	0.00	0.00	6,029.83	4,335.92	58%	
10-491-06 GROUP INSURANCE	17,000	0.00	0.00	9,723.98	7,276.02	57%	
10-491-07 ORBIT RETIREMENT (12.23%)	16,572	0.00	0.00	9,595.32	6,976.33	58%	
10-491-08 401K (3%)	4,065	0.00	0.00	2,341.65	1,723.35	58%	
10-491-10 EMPLOYEE TRAINING	4,500	0.00	0.00	2,501.89	1,998.11	56%	
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	1,236.04	1,763.96	41%	
10-491-33 DEPARTMENTAL SUPPLIES	1,050	0.00	0.00	0.00	1,050.00		
10-491-45 CONTRACTED SERVICES	10,000	0.00	0.00	4,800.00	5,200.00	48%	
10-491-53 DUES & SUBSCRIPTIONS	1,555	0.00	0.00	200.00	1,355.00	13%	
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	0.00	10,651.00		
INSPECTIONS Totals:	350,958	0.00	0.00	116,439.23	234,519.17	33%	
10-500-11 PHONES	30,000	0.00	0.00	12,411.50	17,588.50	41%	
10-500-13 UTILITIES	50,000	0.00	0.00	19,269.09	30,730.91	39%	
10-500-15 M & R BUILDINGS/GROUNDS	47,000	0.00	0.00	17,880.25	29,119.75	38%	

## Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-500-17 LANDSCAPING EXPENSE	7,750	0.00	0.00	1,302.54	6,447.46	17%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	0.00	533.54	5,966.46	8%	
10-500-35 FURNITURE	7,500	0.00	0.00	610.42	6,889.58	8%	
10-500-43 CLEANING SERVICES	7,000	0.00	0.00	3,500.00	3,500.00	50%	
10-500-45 PEST CONTROL	1,500	0.00	0.00	714.00	786.00	48%	
10-500-57 TOWN SIGN M & R	5,000	0.00	0.00	0.00	5,000.00		
10-500-58 WEB EOC SERVICE	1,500	0.00	0.00	6,821.62	(5,321.62)	455%	
10-500-74 CAPITAL OUTLAY	350,000	0.00	0.00	4,402.02	345,597.98	1%	
PUBLIC BLDGS Totals:	513,750	0.00	0.00	67,444.98	446,305.02	13%	
10-501-09 WORKER'S COMPENSATION	55,000	0.00	0.00	47,318.73	7,681.27	86%	
10-501-13 PROPERTY LIABILITY & BONDS	129,000	0.00	0.00	110,305.89	18,694.11	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	196,594.40	80,905.60	71%	
10-509-02 PSA SALARY	15,905	0.00	0.00	9,175.05	6,729.95	58%	
10-509-05 FICA (7.65%)	1,220	0.00	0.00	701.85	518.15	58%	
PSA - RETIRED POLICE OFFICERS Totals:	17,125	0.00	0.00	9,876.90	7,248.10	58%	
10-510-02 SALARIES	788,610	0.00	0.00	407,810.30	380,799.70	52%	
10-510-03 PART-TIME SALARIES	5,000	0.00	0.00	8,214.77	(3,214.77)	164%	
10-510-04 OVERTIME	35,000	0.00	0.00	16,674.36	18,325.64	48%	
10-510-05 FICA (7.65%)	65,178	0.00	0.00	32,641.16	32,536.84	50%	
10-510-06 GROUP INSURANCE	111,000	0.00	0.00	55,889.24	55,110.76	50%	
10-510-07 ORBIT RETIREMENT (13.04%)	103,200	0.00	0.00	54,669.42	48,530.58	53%	
10-510-08 401K (5%)	38,000	0.00	0.00	20,149.51	17,850.49	53%	
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	4,143.74	5,856.26	41%	
10-510-16 M & R EQUIPMENT	3,500	0.00	0.00	99.99	3,400.01	3%	

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-510-17 M & R VEHICLES	11,000	0.00	0.00	4,513.66	6,486.34	41%	
10-510-31 GAS,OIL & TIRES	55,000	0.00	0.00	31,164.78	23,835.22	57%	
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	221.08	778.92	22%	
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	0.00	3,019.44	2,030.56	60%	
10-510-36 UNIFORMS	12,000	0.00	0.00	3,026.59	8,973.41	25%	
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	356.00	3,804.00	9%	
10-510-53 DUES & SUBSCRIPTIONS	21,671	0.00	0.00	9,373.50	12,297.50	43%	
10-510-57 K-9 EXPENSES	2,000	0.00	0.00	812.76	1,187.24	41%	
10-510-60 LESO PROGRAM	5,000	0.00	0.00	720.00	4,280.00	14%	
10-510-73 NON-CAPITAL OUTLAY	26,290	39,786.50	0.00	6,766.09	(20,262.59)	177%	
10-510-74 CAPITAL OUTLAY	75,000	12,947.44	0.00	71,996.00	(9,943.44)	113%	
10-510-75 DEBT SERVICE	35,712	0.00	0.00	0.00	35,712.00		
10-510-76 TAXES & TITLES	2,250	0.00	0.00	2,118.97	131.03	94%	
POLICE Totals:	1,435,191	52,733.94	0.00	734,765.36	647,691.70	55%	
10-545-02 SALARIES	183,500	0.00	0.00	105,532.09	77,967.91	58%	
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	3,603.64	(1,603.64)	180%	
10-545-05 FICA (7.65%)	17,480	0.00	0.00	9,108.59	8,371.66	52%	
10-545-06 GROUP INSURANCE	34,000	0.00	0.00	19,304.12	14,695.88	57%	
10-545-07 ORBIT RETIREMENT (12.23%)	27,946	0.00	0.00	14,505.63	13,439.92	52%	
10-545-08 401K (3%)	6,855	0.00	0.00	3,235.03	3,619.97	47%	
10-545-14 EMPLOYEE TRAINING	2,500	0.00	0.00	0.00	2,500.00		
10-545-16 M & R EQUIPMENT	20,000	0.00	0.00	7,636.25	12,363.75	38%	
10-545-17 M & R VEHICLES	15,000	0.00	0.00	7,256.65	7,743.35	48%	
10-545-31 GAS, OIL & TIRES	20,000	0.00	0.00	12,645.94	7,354.06	63%	
10-545-32 OFFICE SUPPLIES	500	0.00	0.00	0.00	500.00		
10-545-33 DEPARTMENTAL SUPPLIES &	6,000	0.00	0.00	2,513.98	3,486.02	42%	



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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>EQUIP</b>							
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	0.00	100.00		
10-545-74 CAPITAL OUTLAY	245,000	0.00	0.00	289,039.24	(44,039.24)	118%	
10-545-75 DEBT SERVICE	11,053	0.00	0.00	850.00	10,203.00	8%	
PUBLIC WORKS Totals:	641,434	0.00	0.00	485,809.24	155,624.56	76%	
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	0.00	40,000.00		
10-560-74 CAPITAL OUTLAY	40,000	0.00	0.00	(36,000.00)	76,000.00	-90%	
STREETS Totals:	141,000	0.00	0.00	(8,675.99)	149,675.99	-6%	
10-580-45 SANITATION CONTRACTS	413,969	0.00	0.00	202,665.90	211,303.46	49%	
10-580-46 TIPPING FEES	70,555	0.00	0.00	54,349.50	16,205.50	77%	
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	259,196.69	255,327.67	50%	
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	3,510.31	36,489.69	9%	
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	20,119.97	19,880.03	50%	
10-620-33 PARK SUPPLIES	3,500	0.00	0.00	794.53	2,705.47	23%	
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	38,674.02	92,075.98	30%	
10-690-02 SALARIES	865,500	0.00	0.00	487,565.86	377,934.14	56%	

## Budget vs Actual

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Period Ending 6/30/2023

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
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	20,844.27	19,155.73	52%	
10-690-05 FICA (7.65%)	69,462	0.00	0.00	38,320.05	31,141.95	55%	
10-690-06 GROUP INSURANCE	143,750	0.00	0.00	68,319.58	75,430.42	48%	
10-690-07 ORBIT RETIREMENT (12.23%)	110,743	0.00	0.00	61,783.13	48,959.52	56%	
10-690-08 401K (3%)	27,165	0.00	0.00	15,093.29	12,071.71	56%	
10-690-10 EMPLOYEE TRAINING	5,000	0.00	0.00	2,756.21	2,243.79	55%	
10-690-16 M & R EQUIPMENT	20,000	0.00	0.00	3,883.50	16,116.50	19%	
10-690-17 M & R VEHICLES	17,500	0.00	0.00	17,293.45	206.55	99%	
10-690-31 GAS, OIL & TIRES	20,000	0.00	0.00	11,367.68	8,632.32	57%	
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	10,132.68	25,482.32	44%	
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	5,924.20	4,656.80	42%	
10-690-53 DUES & SUBSCRIPTIONS	8,500	0.00	0.00	5,897.75	2,602.25	69%	
10-690-57 MISCELLANEOUS	250	0.00	0.00	152.82	97.18	61%	
10-690-73 COMUNICATIONS EQUIP	6,000	3,440.88	0.00	140.12	2,419.00	60%	
10-690-74 CAPITAL OUTLAY	240,000	0.00	0.00	0.00	240,000.00		
FIRE DEPARTMENT Totals:	1,637,370	10,744.88	0.00	750,165.79	876,458.98	46%	
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	33,841.18	(33,841.18)		
10-720-14 BEACH RELATED MEETINGS & CONFERENCES	0	0.00	0.00	3,300.00	(3,300.00)		
10-720-45 CONTRACTED SERVICES	0	0.00	0.00	160.00	(160.00)		
BEACH REN. / DUNE STAB. Totals:	0	0.00	0.00	37,301.18	(37,301.18)		
10-999-01 CONTINGENCY	326,345	0.00	0.00	1,806.24	324,538.56	1%	

## Budget vs Actual

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	CONTINGENCY Totals:	326,345	0.00	0.00	1,806.24	324,538.56	1%
	Expenses Totals:	7,069,484	63,478.82	0.00	3,287,066.76	3,718,938.78	47%
10 GENERAL FUND	Revenues Over/(Under) Expenses:			0.00	3,993,194.56		

## Budget vs Actual

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12 CAPITAL IMPROVEMENT FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
12-301-00 AD VALOREM TAX (.07)	990,423	0.00	0.00	1,277,190.21	286,767.21	129%	
12-383-00 SALE OF FIXED ASSETS	125,000	0.00	0.00	116,970.00	(8,030.00)	94%	
<b>Revenues Totals:</b>	1,115,423	0.00	0.00	1,394,160.21	278,737.21	125%	
<b>Expenses</b>							
12-750-01 FIRE DEPARTMENT	424,467	0.00	0.00	136,318.14	288,148.86	32%	
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		
<b>Totals:</b>	1,115,423	0.00	0.00	136,318.14	979,104.86	12%	
<b>Expenses Totals:</b>	1,115,423	0.00	0.00	136,318.14	979,104.86	12%	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		0.00	1,257,842.07			

## 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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Period Ending 6/30/2023

30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
30-301-00 ACCOMMODATION TAX	1,500,000	0.00	0.00	1,863,944.92	363,944.92	124%	
30-301-05 AD VALOREM TAX - Beach	1,414,890	0.00	0.00	1,924,716.62	509,826.62	136%	
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	0.00	(150,000.00)		
30-329-00 INTEREST INCOME	1,000	0.00	0.00	40,851.17	39,851.17	4085%	
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	500,419.39	(153,453.61)	77%	
30-350-01 PAID PARKING REVENUE	547,500	0.00	0.00	247,081.91	(300,418.09)	45%	
30-383-02 SPECIAL ASSESSMENT	7,000	0.00	0.00	0.00	(7,000.00)		
<b>Revenues Totals:</b>	<b>4,299,263</b>	<b>0.00</b>	<b>0.00</b>	<b>4,577,014.01</b>	<b>277,751.01</b>	<b>106%</b>	
<b>Expenses</b>							
30-710-08 LEASE PAYMENTS	48,000	0.00	0.00	0.00	48,000.00		
30-710-10 BEACH LOBBYIST CONTRACT	60,000	0.00	0.00	0.00	60,000.00		
30-710-12 BEACH/ACCESS MAINTENANCE	50,000	0.00	0.00	13,682.92	36,317.08	27%	
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	891.00	19,109.00	4%	
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	0.00	10,000.00		
30-710-59 SEA OATS PROGRAM	50,000	0.00	0.00	44,250.00	5,750.00	89%	
<b>Totals:</b>	<b>246,000</b>	<b>0.00</b>	<b>0.00</b>	<b>58,823.92</b>	<b>187,176.08</b>	<b>24%</b>	
30-720-07 Harden Structure Permit/Design	280,000	0.00	0.00	73,937.40	206,062.60	26%	
30-720-08 CONTRACTS, PLANS, SPECS	134,000	0.00	0.00	97,135.03	36,864.97	72%	
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	2,022,357.92	8,126.08	100%	
30-720-57 2022C FEMA SOB FEES	0	0.00	0.00	22,500.00	(22,500.00)		
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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### 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	2,425,989.44	1,627,273.56	60%
Expenses Totals:	4,299,263	0.00	0.00	2,484,813.36	1,814,449.64	58%
30 SHORELINE PROTECTION Revenues Over/(Under) Expenses:			0.00	2,092,200.65		

## Budget vs Actual

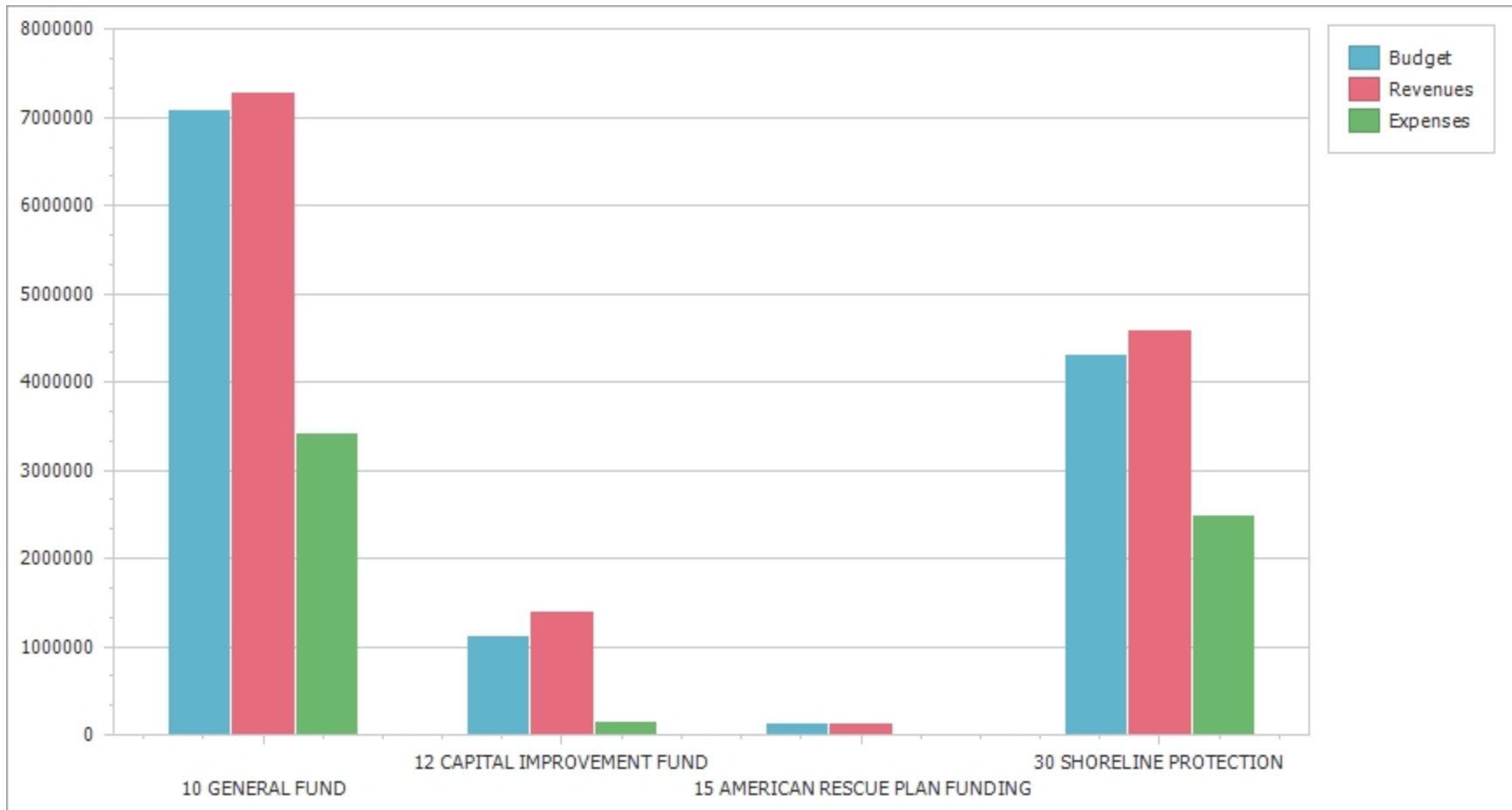
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Period Ending 6/30/2025

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	198,520.50	11,479.50	95%	
31-450-03 LABORATORY ANALYSIS	44,400	0.00	0.00	0.00	44,400.00		
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	4,316,458.01	4,061,651.99	52%	
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	498,700.00	(375,210.00)	404%	
31-450-11 TRANCHE 2 CONTINGENCY	0	0.00	0.00	595.00	(595.00)		
Totals:	9,000,000	0.00	0.00	5,246,372.01	3,753,627.99	58%	
Expenses Totals:	9,000,000	0.00	0.00	5,246,372.01	3,753,627.99	58%	
31 CAPITAL PROJECT BEACH MAINTENANCE	Revenues Over/(Under) Expenses:		0.00	2,702,599.55			





# GL Account History Summary

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

Date Range: 1/1/2023 - 1/25/2023

<b>GL Account - 30-301-00 ACCOMMODATION TAX</b>					
Date	Description	Source	Debits	Credits	Date
Fiscal Period - FY 22-23		Beg Balance	\$0.00	\$3,762,862.12	
01/04/2023	OCC TAX	GL GJ	\$0.00	\$114.00	01/05/2023
01/06/2023	OCC TAX	GL GJ	\$0.00	\$478.32	01/09/2023
01/06/2023	OCC TAX	GL GJ	\$0.00	\$84.75	01/12/2023
01/13/2023	OCC TAX	GL GJ	\$0.00	\$2,610.04	01/13/2023
01/18/2023	OCC TAX	GL GJ	\$0.00	\$6,059.22	01/19/2023
01/19/2023	OCC TAX	GL GJ	\$0.00	\$25,522.05	01/20/2023
01/23/2023	OCC TAX	GL GJ	\$0.00	\$7,443.70	01/23/2023
Transaction Totals			\$0.00	\$42,312.08	
**		End Balance	\$0.00	\$42,312.08	**

## Check Listing

Date From: 1/1/2023 Date To: 1/25/2023

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
46706	1	BLACKS TIRE SERVICE	01/05/2023	<u>\$5,536.88</u>
46707	1	CHARTER COMMUNICATIONS	01/05/2023	<u>\$824.13</u>
46708	1	COLONIAL LIFE	01/05/2023	<u>\$1,175.82</u>
46709	1	COMPUTER WARRIORS, INC.	01/05/2023	<u>\$739.69</u>
46710	1	CROSSLEY MCINTOSH COLLIER	01/05/2023	<u>\$2,041.40</u>
46711	1	DODSON PEST CONTROL	01/05/2023	<u>\$119.00</u>
46712	1	GREATAMERICA FINANCIAL SERVS	01/05/2023	<u>\$795.62</u>
46713	1	JONES ONSLOW ELECTRIC COMPANY	01/05/2023	<u>\$1,209.43</u>
46714	1	LOWE'S HOME CENTERS	01/05/2023	<u>\$914.23</u>
46715	1	MULTICOPTER WHAREHOUSE	01/05/2023	<u>\$6,497.98</u>
46716	1	NANCY ANN AVERY	01/05/2023	<u>\$2,652.50</u>
46717	1	NC INTERLOCAL RISK MGMT AGENCY	01/05/2023	<u>\$829.28</u>
46718	1	O'REILLY AUTOMOTIVE INC.	01/05/2023	<u>\$948.89</u>
46719	1	PEACHY CLEAN	01/05/2023	<u>\$250.00</u>
46720	1	PLEASURE ISLAND ANIMAL HOSPITAL	01/05/2023	<u>\$278.20</u>
46721	1	SNEADS FERRY OIL & LP GAS	01/05/2023	<u>\$932.63</u>
46722	1	VERIZON WIRELESS	01/05/2023	<u>\$844.40</u>
46723	1	VILLAGE HARDWARE	01/05/2023	<u>\$1,555.44</u>
46724	1	ALL PRO FIRE & SAFETY, LLC	01/12/2023	<u>\$2,105.70</u>
46725	1	BLACKS TIRE SERVICE	01/12/2023	<u>\$5,194.05</u>
46726	1	GFL ENVIRONMENTAL	01/12/2023	<u>\$33,966.51</u>
46727	1	ILDERTON CHRYSLER DODGE	01/12/2023	<u>\$71,996.00</u>
46728	1	JONES ONSLOW ELECTRIC COMPANY	01/12/2023	<u>\$5,171.37</u>
46729	1	KNOX COMPANY	01/12/2023	<u>\$5,865.09</u>
46730	1	LEXI LETT	01/12/2023	<u>\$68.00</u>
46731	1	MARKER 8 LLC	01/12/2023	<u>\$367.75</u>
46732	1	NAPA FOUR CORNERS	01/12/2023	<u>\$186.17</u>
46733	1	NC LICENSING BOARD - GEN. CONTR	01/12/2023	<u>\$126.00</u>
46734	1	ONSLow WATER & SEWER AUTHORITY	01/12/2023	<u>\$477.07</u>
46735	1	PLURIS, LLC	01/12/2023	<u>\$497.56</u>
46736	1	PNC BANK	01/12/2023	<u>\$88,994.89</u>
46737	1	SHEPARD'S WRECKER SERVICE	01/12/2023	<u>\$81.56</u>

## Check Listing

Date From: 1/1/2023 Date To: 1/25/2023

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
46738	1	SOUTHERN SOFTWARE INC.	01/12/2023	<u>\$4,104.00</u>
46739	1	TI COASTAL SERVICES, INC.	01/12/2023	<u>\$6,000.00</u>
46740	1	TOWN OF SURF CITY	01/12/2023	<u>\$3,538.63</u>
46741	1	TRUIST BANK	01/12/2023	<u>\$4,206.96</u>
46742	1	BLACKS TIRE SERVICE	01/19/2023	<u>\$914.99</u>
46743	1	CAPE FEAR GENERATORS	01/19/2023	<u>\$695.50</u>
46744	1	COLONIAL LIFE	01/19/2023	<u>\$1,175.82</u>
46745	1	DYLAN O'DWYER	01/19/2023	<u>\$300.00</u>
46746	1	FIRST CITIZENS BANK CC	01/19/2023	<u>\$2,774.15</u>
46747	1	N.C. DEPARTMENT OF LABOR	01/19/2023	<u>\$200.00</u>
46748	1	ONSLOW FIRE PROTECTION	01/19/2023	<u>\$882.92</u>
46749	1	ONSLOW WATER & SEWER AUTHORITY	01/19/2023	<u>\$278.70</u>
46750	1	PEACHY CLEAN	01/19/2023	<u>\$250.00</u>
46751	1	RALPH ALLEN	01/19/2023	<u>\$146.68</u>
46752	1	RICK'S REPAIR SERVICE	01/19/2023	<u>\$13.60</u>
46753	1	STAPLES	01/19/2023	<u>\$54.55</u>
46754	1	T-N-T ENTERPRISES	01/19/2023	<u>\$1,673.80</u>
46755	1	TI COASTAL SERVICES, INC.	01/19/2023	<u>\$31,900.00</u>
46756	1	VIKING LAWCARE	01/19/2023	<u>\$1,180.00</u>
51	Checks Totaling -			<b>\$303,533.54</b>

### Totals By Fund

	Checks	Voids	Total
10	\$174,981.65		\$174,981.65
30	\$96,651.89		\$96,651.89
31	\$31,900.00		\$31,900.00
Totals:	\$303,533.54		\$303,533.54