



BOARD OF ALDERMEN
MEMORANDUM

TO: MAYOR MCDERMON AND ALDERMEN

FROM: Caitlin Elliott, Finance Officer

SUBJECT: Monthly Financial Report

DATE: November 28, 2023


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

- During the month of October, the Town collected \$106,133.79 in interest within the North Carolina Capital Management Trust account.
- 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 \$17,859 in paid parking revenues for the month of October. Daily passes again made up the majority of this month's revenues. For comparison, in October of 2022 we collected \$22,519.
- For property taxes this month, we have received \$2,319,368 from Onslow County. October's Motor Vehicle taxes are pending to be deposited for \$6,544.80
- This month, we have processed approximately \$184,930 in accounts payable. There is one remaining check run for the month. The check register is enclosed for review.

- So far in November, we have collected \$80,865.86 for Occupancy Taxes from short-term rentals during the month of October. A detailed report is attached. For revenue comparison, during the same period last year we collected \$108,932.51.
- Lastly, we received \$367,613.88 for Sales and Use Tax, for collections during September. Last year, for revenue comparison, we collected \$293,107.01 for the same period. We also received our quarterly Solid Waste Disposal Tax in the amount of \$212.57.

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Caitlin Elliott".

Caitlin Elliott
Finance Officer

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2024

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
10-301-00 AD VALOREM TAX - Current Year	3,982,875	0.00	0.00	2,435,725.44	(1,547,149.56)	61%	
10-301-01 AD VALOREM TAX - Prior Years	50,000	0.00	0.00	28,966.81	(21,033.19)	58%	
10-301-02 AD VALOREM TAX - MOTV	70,000	0.00	0.00	28,137.93	(41,862.07)	40%	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	0.00	710.65	(2,289.35)	24%	
10-329-00 INTEREST	100,000	0.00	0.00	278,157.81	178,157.81	278%	
10-335-00 MISCELLANEOUS	5,100	0.00	0.00	18,965.89	13,865.89	372%	
10-336-06 TOWN DONATIONS	1,020	0.00	0.00	1,020.00	0.00	100%	
10-336-07 SALE OF TOWN MERCHANDISE	5,000	0.00	0.00	3,255.96	(1,744.04)	65%	
10-337-00 UTILITIES FRANCHISE TAX	330,000	0.00	0.00	73,023.77	(256,976.23)	22%	
10-341-00 BEER & WINE TAX	3,400	0.00	0.00	0.00	(3,400.00)		
10-343-00 POWELL BILL ALLOCATIONS	30,000	0.00	0.00	17,046.70	(12,953.30)	57%	
10-345-00 LOCAL OPTION SALES TAX	1,957,725	0.00	0.00	1,311,195.44	(646,529.56)	67%	
10-345-01 SALES & USE TAX RETURN	0	0.00	0.00	218.61	218.61		
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	420.48	(329.52)	56%	
10-350-00 RECREATION -RENTAL FEES	2,000	0.00	0.00	2,118.00	118.00	106%	
10-350-01 PAID PARKING REVENUE	112,125	0.00	0.00	92,412.94	(19,712.06)	82%	
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	2,500	0.00	0.00	723.70	(1,776.30)	29%	
10-352-01 FIRE INSPECTIONS & VIOLATION FEES	500	0.00	0.00	0.00	(500.00)		
10-352-02 CODE ENFORCEMENT FINES	2,000	0.00	0.00	3,600.00	1,600.00	180%	
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	46,057.10	(38,942.90)	54%	
10-355-01 MECHANICAL PERMITS	15,000	0.00	0.00	3,530.00	(11,470.00)	24%	
10-355-02 ELECTRICAL PERMITS	18,000	0.00	0.00	6,450.00	(11,550.00)	36%	
10-355-03 PLUMBING PERMITS	2,500	0.00	0.00	1,190.00	(1,310.00)	48%	
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	(72.00)	(372.00)	-24%	

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	3,149.67	(4,350.33)	42%	
10-355-07 REINSPECTION FEE/FINES	3,000	0.00	0.00	1,225.00	(1,775.00)	41%	
10-355-09 CCR FEES	0	0.00	0.00	625.00	625.00		
10-357-08 ZONING PERMITS	20,000	0.00	0.00	23,000.00	3,000.00	115%	
10-359-00 REFUSE COLLECTION FEES	514,524	0.00	0.00	216,720.31	(297,804.05)	42%	
10-359-50 VACANT LOT SWF	10,000	0.00	0.00	675.00	(9,325.00)	7%	
10-359-51 LOST CART REPLACEMENT	2,000	0.00	0.00	800.00	(1,200.00)	40%	
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	0.00	(20,000.00)		
10-368-01 GRASS MOWING REIMB	6,993	0.00	0.00	0.00	(6,993.00)		
10-382-00 SALE OF LESO ASSETS	0	0.00	0.00	2,550.00	2,550.00		
10-383-00 SALE OF FIXED ASSETS	20,000	0.00	0.00	9,050.00	(10,950.00)	45%	
10-399-02 T/I OTHER FUNDS	200,383	0.00	0.00	0.00	(200,383.42)		
Revenues Totals:	7,592,196	0.00	0.00	4,611,050.21	(2,981,145.57)	61%	
Expenses							
10-410-02 SALARIES	36,000	0.00	0.00	15,000.00	21,000.00	42%	
10-410-05 FICA (7.65%)	2,754	0.00	0.00	1,147.50	1,606.50	42%	
10-410-14 TRAVEL & TRAINING	2,000	0.00	0.00	0.00	2,000.00		
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	0.00	1,500.00		
10-410-42 CHARTER CODES SERVICE	0	0.00	0.00	648.78	(648.78)		
10-410-43 AUDITOR FEES	15,500	0.00	0.00	9,750.00	5,750.00	63%	
10-410-45 TAX COLLECTION FEES	68,000	0.00	0.00	19,513.23	48,486.77	29%	
10-410-47 PROFESSIONAL SERVICES	125,000	0.00	0.00	25,598.25	99,401.75	20%	
10-410-50 DONATIONS OTHER AGENCIES	6,000	0.00	0.00	0.00	6,000.00		
10-410-53 DUES & SUBSCRIPTIONS	2,750	0.00	0.00	2,035.00	715.00	74%	
10-410-57 MISCELLANEOUS	500	0.00	0.00	0.00	500.00		
10-410-58 TAX REFUNDS	2,000	0.00	0.00	202.64	1,797.36	10%	
10-410-95 BOARD STIPEND	3,600	0.00	0.00	1,800.00	1,800.00	50%	
GOVERNING BODY Totals:	265,604	0.00	0.00	75,695.40	189,908.60	28%	

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10-420-02 SALARIES	508,586	0.00	0.00	144,073.75	364,512.71	28%
10-420-05 FICA (7.65%)	37,095	0.00	0.00	10,990.28	26,104.57	30%
10-420-06 GROUP INSURANCE	60,859	0.00	0.00	11,633.95	49,225.05	19%
10-420-07 ORBIT RETIREMENT (12.23%)	62,843	0.00	0.00	18,671.94	44,171.10	30%
10-420-08 401K (3%)	14,547	0.00	0.00	3,864.22	10,682.78	27%
10-420-09 TOWN INSURANCE HRA	46,500	0.00	0.00	26,768.15	19,731.85	58%
10-420-10 EMPLOYEE TRAINING	6,000	0.00	0.00	0.00	6,000.00	
10-420-11 POSTAGE	2,500	0.00	0.00	1,037.49	1,462.51	41%
10-420-12 MANAGER EXPENSE ACCT	1,000	0.00	0.00	0.00	1,000.00	
10-420-13 TUITION REIMBURSEMENT	5,000	0.00	0.00	0.00	5,000.00	
10-420-15 BANK CHARGES	2,000	0.00	0.00	349.15	1,650.85	17%
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	137.20	1,362.80	9%
10-420-18 CONSUMABLES	5,000	0.00	0.00	409.13	4,590.87	8%
10-420-26 ADVERTISING	1,500	0.00	0.00	297.80	1,202.20	20%
10-420-31 GAS, OIL & TIRES	2,200	0.00	0.00	609.59	1,590.41	28%
10-420-32 OFFICE SUPPLIES	0	0.00	0.00	93.99	(93.99)	
10-420-33 DEPARTMENT SUPPLIES	6,000	0.00	0.00	1,198.51	4,801.49	20%
10-420-34 TOWN APPAREL & MERCH EXPENSE	3,000	0.00	0.00	3,900.26	(900.26)	130%
10-420-45 CONTRACTED SERVICES	54,000	0.00	0.00	19,664.03	34,335.97	36%
10-420-53 DUES & SUBSCRIPTIONS	9,600	0.00	0.00	3,941.88	5,658.12	41%
10-420-57 MISCELLANEOUS	500	0.00	0.00	50.83	449.17	10%
10-420-58 EMPLOYEE ENGAGEMENT	10,000	0.00	0.00	78.83	9,921.17	1%
10-420-74 CAPITAL OUTLAY	10,000	0.00	0.00	0.00	10,000.00	
10-420-76 EQUIPMENT LEASE PAYMENTS	12,000	0.00	0.00	3,551.32	8,448.68	30%
ADMINISTRATION Totals:	862,730	0.00	0.00	251,322.30	611,408.05	29%
10-430-57 ELECTION EXPENSES	5,000	0.00	0.00	0.00	5,000.00	
ELECTIONS Totals:	5,000	0.00	0.00	0.00	5,000.00	
10-480-02 SALARIES	76,000	0.00	0.00	29,109.80	46,890.20	38%
10-480-05 FICA (7.65%)	5,814	0.00	0.00	2,220.38	3,593.62	38%

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10-480-06 GROUP INSURANCE	9,000	0.00	0.00	3,073.60	5,926.40	34%	
10-480-07 ORBIT RETIREMENT (12.96%)	9,850	0.00	0.00	3,772.64	6,076.96	38%	
10-480-08 401K (3%)	2,280	0.00	0.00	868.80	1,411.20	38%	
10-480-10 EMPLOYEE TRAINING	2,500	0.00	0.00	0.00	2,500.00		
10-480-16 M & R EQUIPMENT	6,000	0.00	0.00	2,361.06	3,638.94	39%	
10-480-33 DEPARTMENT SUPPLIES	1,000	0.00	0.00	619.84	380.16	62%	
10-480-53 DUES & SUBSCRIPTIONS	44,165	0.00	0.00	22,735.34	21,430.06	51%	
10-480-57 MISCELLANEOUS	500	0.00	0.00	0.00	500.00		
10-480-76 EQUIPMENT LEASE PAYMENTS (Computers)	17,000	0.00	0.00	0.00	17,000.00		
IT DEPARTMENT Totals:	174,109	0.00	0.00	64,761.46	109,347.54	37%	
10-490-02 SALARIES	161,000	0.00	0.00	40,904.36	120,095.64	25%	
10-490-03 PART-TIME SALARIES	0	0.00	0.00	489.00	(489.00)		
10-490-05 FICA (7.65%)	12,317	0.00	0.00	3,166.59	9,149.91	26%	
10-490-06 GROUP INSURANCE	18,000	0.00	0.00	3,126.76	14,873.24	17%	
10-490-07 ORBIT RETIREMENT (12.23%)	23,717	0.00	0.00	5,301.25	18,415.55	22%	
10-490-08 401K (3%)	5,490	0.00	0.00	1,210.60	4,279.40	22%	
10-490-10 EMPLOYEE TRAINING	3,000	0.00	0.00	464.00	2,536.00	15%	
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	275.00	725.00	28%	
10-490-31 GAS, OIL, & TIRES	2,200	0.00	0.00	106.20	2,093.80	5%	
10-490-45 CONTRACTED SERVICES	6,000	0.00	0.00	6,000.00	0.00	100%	
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	199.00	1,451.00	12%	
10-490-57 MISCELLANEOUS	250	0.00	0.00	100.00	150.00	40%	
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	0.00	0.00	1,400.00		
PLANNING/ZONING/CAMA Totals:	236,523	0.00	0.00	61,342.76	175,180.54	26%	
10-491-02 SALARIES	143,000	0.00	0.00	60,616.36	82,383.64	42%	
10-491-05 FICA (7.65%)	10,940	0.00	0.00	4,635.08	6,304.42	42%	
10-491-06 GROUP INSURANCE	18,000	0.00	0.00	6,170.54	11,829.46	34%	

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Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-491-07 ORBIT RETIREMENT (12.23%)	18,533	0.00	0.00	7,964.20	10,568.60	43%	
10-491-08 401K (3%)	4,290	0.00	0.00	1,828.58	2,461.42	43%	
10-491-10 EMPLOYEE TRAINING	4,500	0.00	0.00	315.54	4,184.46	7%	
10-491-17 M & R VEHICLES	1,200	0.00	0.00	0.00	1,200.00		
10-491-31 GAS, OIL & TIRES	3,300	0.00	0.00	952.83	2,347.17	29%	
10-491-33 DEPARTMENTAL SUPPLIES	0	0.00	0.00	(481.65)	481.65		
10-491-45 CONTRACTED SERVICES	10,000	0.00	0.00	6,855.00	3,145.00	69%	
10-491-53 DUES & SUBSCRIPTIONS	1,555	0.00	0.00	185.00	1,370.00	12%	
10-491-54 DEMOLITION	30,000	0.00	0.00	0.00	30,000.00		
10-491-57 MISCELLANEOUS	500	0.00	0.00	59.98	440.02	12%	
INSPECTIONS Totals:	245,817	0.00	0.00	89,101.46	156,715.84	36%	
10-500-11 PHONES	30,000	0.00	0.00	9,762.70	20,237.30	33%	
10-500-13 UTILITIES	65,300	0.00	0.00	20,812.98	44,487.02	32%	
10-500-15 M & R BUILDINGS/GROUNDS	65,000	0.00	0.00	13,127.45	51,872.55	20%	
10-500-17 LANDSCAPING EXPENSE	9,000	0.00	0.00	0.00	9,000.00		
10-500-33 BUILDING SUPPLIES	6,500	0.00	0.00	1,777.26	4,722.74	27%	
10-500-35 FURNITURE	15,000	0.00	0.00	675.03	14,324.97	5%	
10-500-43 CLEANING SERVICES	15,000	0.00	0.00	4,500.00	10,500.00	30%	
10-500-45 PEST CONTROL	2,000	0.00	0.00	1,758.00	242.00	88%	
10-500-57 TOWN SIGN M & R	5,500	0.00	0.00	0.00	5,500.00		
10-500-58 WEB EOC SERVICE	1,500	0.00	0.00	0.00	1,500.00		
10-500-74 CAPITAL OUTLAY	205,367	0.00	0.00	72,886.53	132,480.00	35%	
10-500-76 LEASE PAYMENTS	24,000	0.00	0.00	12,000.00	12,000.00	50%	
PUBLIC BLDGS Totals:	444,167	0.00	0.00	137,299.95	306,866.58	31%	
10-501-09 WORKER'S COMPENSATION	57,750	0.00	0.00	44,690.63	13,059.37	77%	
10-501-13 PROPERTY LIABILITY & BONDS	135,450	0.00	0.00	52,127.54	83,322.46	38%	
10-501-17 VFIS INSURANCE	23,625	0.00	0.00	22,453.00	1,172.00	95%	
10-501-53 CYBER INSURANCE	15,000	0.00	0.00	13,626.77	1,373.23	91%	
10-501-54 FLOOD INSURANCE	45,000	0.00	0.00	3,419.00	41,581.00	8%	

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INSURANCE Totals:	276,825	0.00	0.00	136,316.94	140,508.06	49%
10-509-02 PSA SALARY	15,905	0.00	0.00	6,728.37	9,176.63	42%
10-509-05 FICA (7.65%)	1,220	0.00	0.00	514.69	705.31	42%
PSA - RETIRED POLICE OFFICERS Totals:	17,125	0.00	0.00	7,243.06	9,881.94	42%
10-510-02 SALARIES	776,000	0.00	0.00	300,099.84	475,900.16	39%
10-510-03 PART-TIME SALARIES	6,900	0.00	0.00	3,226.78	3,673.22	47%
10-510-04 OVERTIME	35,000	0.00	0.00	15,173.35	19,826.65	43%
10-510-05 FICA (7.65%)	62,569	0.00	0.00	24,523.81	38,045.54	39%
10-510-06 GROUP INSURANCE	117,000	0.00	0.00	39,019.95	77,980.05	33%
10-510-07 ORBIT RETIREMENT (13.04%)	108,600	0.00	0.00	44,448.14	64,151.86	41%
10-510-08 401K (5%)	38,000	0.00	0.00	15,345.88	22,654.12	40%
10-510-09 BEACH PATROL EXPENSE	15,000	0.00	0.00	3,829.07	11,170.93	26%
10-510-10 EMPLOYEE TRAINING	10,100	0.00	0.00	978.94	9,121.06	10%
10-510-16 M & R EQUIPMENT	3,500	0.00	0.00	938.79	2,561.21	27%
10-510-17 M & R VEHICLES	10,000	0.00	0.00	7,272.24	2,727.76	73%
10-510-31 GAS,OIL & TIRES	60,500	0.00	0.00	21,315.66	39,184.34	35%
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	191.59	808.41	19%
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	0.00	0.00	5,050.00	
10-510-36 UNIFORMS	12,000	0.00	0.00	2,724.73	9,275.27	23%
10-510-37 BALLISTIC VEST GRANT EXPENSE	4,570	0.00	0.00	0.00	4,570.00	
10-510-47 PROFESSIONAL SERVICES	4,160	0.00	0.00	1,018.20	3,141.80	24%
10-510-53 DUES & SUBSCRIPTIONS	23,421	0.00	0.00	12,425.02	10,995.98	53%
10-510-57 K-9 EXPENSES	3,000	0.00	0.00	0.00	3,000.00	
10-510-73 NON-CAPITAL OUTLAY	29,500	9,444.00	0.00	9,692.00	10,364.00	65%
10-510-74 CAPITAL OUTLAY	59,100	0.00	0.00	61,179.07	(2,079.07)	104%
10-510-76 TAXES & TITLES	4,000	0.00	0.00	1,289.37	2,710.63	32%
POLICE Totals:	1,388,970	9,444.00	0.00	564,692.43	814,833.92	41%
10-545-02 SALARIES	227,500	0.00	0.00	86,586.72	140,913.28	38%
10-545-04 OVERTIME	6,000	0.00	0.00	4,776.37	1,223.63	80%

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10-545-05 FICA (7.65%)	17,863	0.00	0.00	6,983.70	10,879.05	39%	
10-545-06 GROUP INSURANCE	44,500	0.00	0.00	13,728.48	30,771.52	31%	
10-545-07 ORBIT RETIREMENT (12.23%)	30,262	0.00	0.00	11,840.59	18,421.01	39%	
10-545-08 401K (3%)	7,005	0.00	0.00	2,701.85	4,303.15	39%	
10-545-14 EMPLOYEE TRAINING	2,500	0.00	0.00	0.00	2,500.00		
10-545-16 M & R EQUIPMENT	10,000	0.00	0.00	(26.30)	10,026.30	0%	
10-545-17 M & R VEHICLES	15,000	0.00	0.00	3,758.44	11,241.56	25%	
10-545-31 GAS, OIL & TIRES	22,000	0.00	0.00	4,351.74	17,648.26	20%	
10-545-32 OFFICE SUPPLIES	500	0.00	0.00	51.99	448.01	10%	
10-545-33 DEPARTMENTAL SUPPLIES & EQUIP	5,000	0.00	0.00	2,697.98	2,302.02	54%	
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	199.67	1,300.33	13%	
10-545-37 RENTAL EQUIPMENT	6,000	0.00	0.00	0.00	6,000.00		
10-545-57 MISCELLANEOUS	100	0.00	0.00	0.00	100.00		
10-545-73 NON-CAPITAL OUTLAY	9,000	0.00	0.00	0.00	9,000.00		
10-545-74 CAPITAL OUTLAY	159,330	0.00	0.00	0.00	159,330.00		
10-545-76 TAXES & TITLES	12,000	0.00	0.00	0.00	12,000.00		
PUBLIC WORKS Totals:	581,059	0.00	0.00	137,651.23	443,408.12	24%	
10-560-13 STREET LIGHT EXPENSE	30,000	0.00	0.00	0.00	30,000.00		
10-560-15 M & R PUBLIC PARKING	25,000	0.00	0.00	0.00	25,000.00		
10-560-33 DEPARTMENTAL SUPPLIES	4,000	0.00	0.00	0.00	4,000.00		
10-560-43 TOWN ENTRANCE SIGNS	10,000	0.00	0.00	0.00	10,000.00		
10-560-72 STORMWATER	20,000	0.00	0.00	315.02	19,684.98	2%	
10-560-73 STREET PAVING & REPAIR	40,000	0.00	0.00	12,150.00	27,850.00	30%	
STREETS Totals:	129,000	0.00	0.00	12,465.02	116,534.98	10%	
10-580-45 SANITATION CONTRACTS	413,969	0.00	0.00	138,967.11	275,002.25	34%	
10-580-46 TIPPING FEES	70,555	0.00	0.00	38,482.98	32,072.02	55%	
10-580-47 RECYCLING	30,000	0.00	0.00	0.00	30,000.00		

Budget vs Actual

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SANITATION Totals:	514,524	0.00	0.00	177,450.09	337,074.27	34%
10-620-12 SNOWFLAKES	12,000	0.00	0.00	0.00	12,000.00	
10-620-14 PARK WELL	1,500	0.00	0.00	0.00	1,500.00	
10-620-15 PARK MAINTENANCE	20,000	0.00	0.00	898.14	19,101.86	4%
10-620-17 PARK LANDSCAPING	15,000	0.00	0.00	0.00	15,000.00	
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	1,500.00	
10-620-19 M & R DOCK/BOARDWALK	90,000	0.00	0.00	0.00	90,000.00	
10-620-27 SPECIAL EVENTS	11,020	0.00	0.00	8,417.35	2,602.65	76%
10-620-33 PARK SUPPLIES	7,200	0.00	0.00	1,144.95	6,055.05	16%
RECREATION Totals:	158,220	0.00	0.00	10,460.44	147,759.56	7%
10-690-02 SALARIES	896,500	0.00	0.00	346,003.31	550,496.69	39%
10-690-03 PART-TIME SALARIES	88,192	0.00	0.00	1,650.00	86,542.00	2%
10-690-04 OVERTIME	40,000	0.00	0.00	24,084.47	15,915.53	60%
10-690-05 FICA (7.65%)	78,392	0.00	0.00	27,947.43	50,444.07	36%
10-690-06 GROUP INSURANCE	151,000	0.00	0.00	38,609.80	112,390.20	26%
10-690-07 ORBIT RETIREMENT (12.23%)	121,694	0.00	0.00	47,963.39	73,731.01	39%
10-690-08 401K (3%)	28,170	0.00	0.00	10,946.37	17,223.63	39%
10-690-10 EMPLOYEE TRAINING	5,500	0.00	0.00	722.88	4,777.12	13%
10-690-16 M & R EQUIPMENT	22,000	0.00	0.00	739.14	21,260.86	3%
10-690-17 M & R VEHICLES	19,000	0.00	0.00	6,348.37	12,651.63	33%
10-690-31 GAS, OIL & TIRES	22,000	0.00	0.00	9,201.82	12,798.18	42%
10-690-32 OFFICE SUPPLIES	2,000	0.00	0.00	0.00	2,000.00	
10-690-33 DEPARTMENTAL SUPPLIES	46,000	14,292.70	0.00	5,221.12	26,486.18	42%
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	0.00	6,000.00	
10-690-36 UNIFORMS	8,500	0.00	0.00	2,117.66	6,382.34	25%
10-690-47 PROFESSIONAL SERVICES	4,000	0.00	0.00	114.00	3,886.00	3%
10-690-53 DUES & SUBSCRIPTIONS	8,500	0.00	0.00	2,446.00	6,054.00	29%
10-690-57 MISCELLANEOUS	300	0.00	0.00	223.24	76.76	74%
10-690-73 COMUNICATIONS EQUIP	6,000	0.00	0.00	0.00	6,000.00	
10-690-74 CAPITAL OUTLAY	55,000	48,567.19	0.00	0.00	6,432.81	88%
10-690-76 TAXES & TITLES	4,000	0.00	0.00	0.00	4,000.00	

Budget vs Actual

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FIRE DEPARTMENT Totals:	1,612,748	62,859.89	0.00	524,339.00	1,025,549.01	36%
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	12.15	987.85	1%
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	9.58	990.42	1%
COMMITTEES Totals:	2,000	0.00	0.00	21.73	1,978.27	1%
10-998-04 TRANSFER OUT - CAP IMPROVEMENT FUND	200,383	0.00	0.00	0.00	200,383.42	
Totals:	200,383	0.00	0.00	0.00	200,383.42	
10-999-01 CONTINGENCY	477,390	0.00	0.00	0.00	477,389.92	
CONTINGENCY Totals:	477,390	0.00	0.00	0.00	477,389.92	
Expenses Totals:	7,592,196	72,303.89	0.00	2,250,163.27	5,269,728.62	31%
10 GENERAL FUND Revenues Over/(Under) Expenses:			0.00	2,360,886.94		

Budget vs Actual

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12 CAPITAL IMPROVEMENT FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
12-301-00 AD VALOREM TAX (.07)	1,072,313	0.00	0.00	655,756.77	(416,555.73)	61%	
12-301-03 ONSLOW COUNTY FIRE TAX	0	0.00	0.00	474,968.45	474,968.45		
12-383-00 SALE OF FIXED ASSETS	471,000	0.00	0.00	0.00	(471,000.00)		
12-390-00 TRANSFER IN - FROM GENERAL FUND	200,383	0.00	0.00	0.00	(200,383.42)		
Revenues Totals:	1,743,696	0.00	0.00	1,130,725.22	(612,970.70)	65%	
Expenses							
12-750-01 FIRE DEPARTMENT	930,563	0.00	0.00	0.00	930,562.50		
12-750-02 FIRE TRUCK	153,188	0.00	0.00	0.00	153,187.50		
12-750-03 BIKE PATH PROJECT	100,000	0.00	0.00	0.00	100,000.00		
12-750-11 FUTURE CAPITAL IMPROVEMENTS	559,946	0.00	0.00	0.00	559,945.92		
Totals:	1,743,696	0.00	0.00	0.00	1,743,695.92		
Expenses Totals:	1,743,696	0.00	0.00	0.00	1,743,695.92		
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		0.00	1,130,725.22			

Budget vs Actual

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Period Ending 6/30/2024

30 SHORELINE PROTECTION

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
Revenues						
30-301-00 ACCOMMODATION TAX	1,650,000	0.00	0.00	1,723,579.57	73,579.57	104%
30-301-05 AD VALOREM TAX - Beach	1,531,875	0.00	0.00	936,507.59	(595,367.41)	61%
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	0.00	(150,000.00)	
30-329-00 INTEREST INCOME	25,000	0.00	0.00	94,130.62	69,130.62	377%
30-336-00 SEA OATS PROGRAM	25,000	0.00	0.00	0.00	(25,000.00)	
30-345-00 LOCAL OPTION SALES TAX	686,567	0.00	0.00	448,798.43	(237,768.22)	65%
30-350-01 PAID PARKING REVENUE	336,375	0.00	0.00	277,238.81	(59,136.19)	82%
Revenues Totals:	4,404,817	0.00	0.00	3,480,255.02	(924,561.63)	79%
Expenses						
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	24,357.67	35,642.33	41%
30-710-12 BEACH/ACCESS MAINTENANCE	50,000	0.00	0.00	13,243.72	36,756.28	26%
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	5,164.43	14,835.57	26%
30-710-15 M & R DUNE/CROSSWALK	8,000	0.00	0.00	122.04	7,877.96	2%
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	0.00	50,000.00	
Totals:	246,000	0.00	0.00	42,887.86	203,112.14	17%
30-720-07 NEW RIVER EIS PROJECT	280,000	0.00	0.00	68,558.50	211,441.50	24%
30-720-08 CONTRACTS, PLANS, SPECS	200,000	0.00	0.00	53,055.00	146,945.00	27%
30-720-10 VITEX	216,000	0.00	0.00	0.00	216,000.00	
30-720-50 2022B SOB PAYMENT	2,006,204	0.00	0.00	0.00	2,006,204.00	
30-720-57 2022C FEMA SOB FEES	0	0.00	0.00	88,994.89	(88,994.89)	
30-720-58 2022A FEMA SOB FEES	0	0.00	0.00	66,035.11	(66,035.11)	
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	1,226,613	0.00	0.00	0.00	1,226,612.65	
BEACH REN. / DUNE STAB. Totals:	4,158,817	0.00	0.00	276,643.50	3,882,173.15	7%

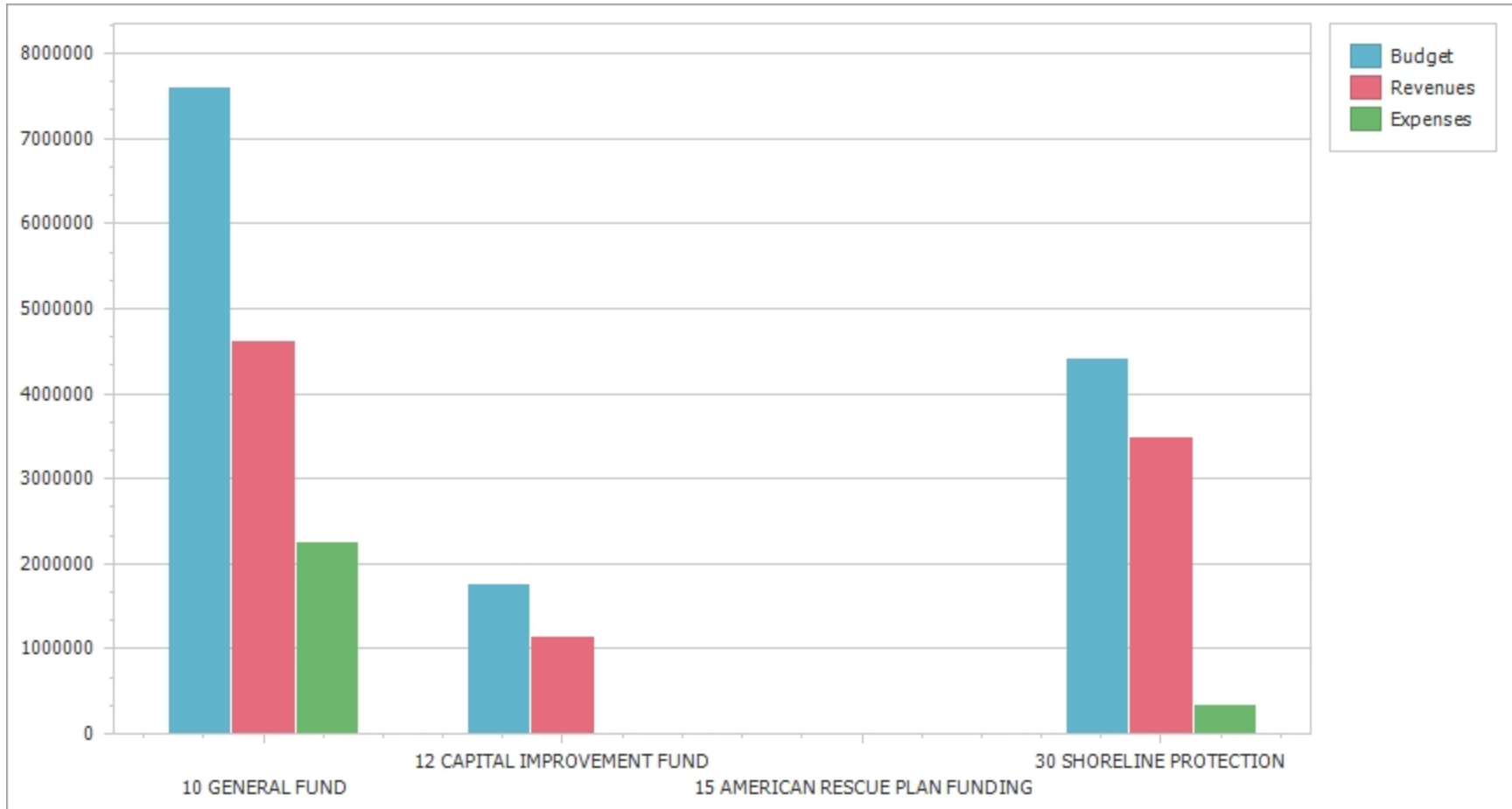
Budget vs Actual

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Period Ending 6/30/2024

Expenses Totals:	4,404,817	0.00	0.00	319,531.36	4,085,285.29	7%
30 SHORELINE PROTECTION Revenues Over/(Under) Expenses:			0.00	3,160,723.66		



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	10,857,303.66	10,857,303.66	
31-348-08 FEMA REIMBURSEMENT	17,599,184	0.00	0.00	8,493,442.31	(9,105,741.69)	48%
31-368-00 NCDEQ GRANT FUNDS	10,500,000	0.00	0.00	10,500,000.00	0.00	100%
31-399-01 T/I FROM BEACH FUND	1,528,134	0.00	0.00	1,528,133.90	0.00	100%
Revenues Totals:	29,627,318	0.00	0.00	31,378,879.87	1,751,561.97	106%
Expenses						
31-440-00 2022A DEBT SERVICE	0	0.00	0.00	8,493,442.31	(8,493,442.31)	
31-450-01 ENGINEERING & CONSTRUCTION PHASE SUPPORT	9,000	0.00	0.00	4,051.00	4,949.00	45%
31-450-02 CONSTRUCTION MANAGEMENT & ADMINISTRATION	210,000	0.00	0.00	364,678.25	(154,678.25)	174%
31-450-03 LABORATORY ANALYSIS	44,400	0.00	0.00	6,020.00	38,380.00	14%
31-450-04 REGULATORY COORDINATION & CLOSEOUT	10,000	0.00	0.00	8,882.50	1,117.50	89%
31-450-05 MOBILIZATION & DEMOBILIZATION	180,000	0.00	0.00	180,000.00	0.00	100%
31-450-06 HAUL & PLACEMENT OF BEACH FILL	8,378,110	0.00	0.00	9,141,735.55	(763,625.55)	109%
31-450-07 PAYMENT & PERFORMANCE BONDS	45,000	0.00	0.00	45,000.00	0.00	100%
31-450-08 PROFESSIONAL FEES	123,490	0.00	0.00	562,915.14	(439,425.14)	456%
31-450-09 TRANCHE 2 CONSTRUCTION	8,621,653	0.00	0.00	3,520,613.37	5,101,039.27	41%
31-450-10 TRANCHE 2 ENGINEERING	585,000	0.00	0.00	227,936.02	357,063.98	39%
31-450-11 TRANCHE 2 CONTINGENCY	920,665	0.00	0.00	595.00	920,070.26	0%
31-460-00 TRANCHE 3 PROJECT	10,500,000	0.00	0.00	1,690.00	10,498,310.00	0%
Totals:	29,627,318	0.00	0.00	22,557,559.14	7,069,758.76	76%
Expenses Totals:	29,627,318	0.00	0.00	22,557,559.14	7,069,758.76	76%
31 CAPITAL PROJECT BEACH MAINTENANCE	Revenues Over/(Under) Expenses:		0.00	8,821,320.73		

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: 11/1/2023 - 11/28/2023

GL Account - 30-301-00 ACCOMMODATION TAX					
Date	Description	Source	Debits	Credits	Date
Fiscal Period - FY 23-24		Beg Balance	\$0.00	\$4,198,579.23	
11/02/2023	OCC TAX	GL GJ	\$0.00	\$148.12	11/14/2023
11/03/2023	OCC TAX	GL GJ	\$0.00	\$258.51	11/16/2023
11/09/2023	OCC TAX	GL GJ	\$0.00	\$9,116.73	11/16/2023
11/10/2023	OCC TAX	GL GJ	\$0.00	\$12,165.35	11/16/2023
11/13/2023	OCC TAX	GL GJ	\$0.00	\$55.53	11/16/2023
11/15/2023	OCC TAX	GL GJ	\$0.00	\$18,949.61	11/20/2023
11/15/2023	OCC TAX	GL GJ	\$0.00	\$277.06	11/17/2023
11/16/2023	OCC TAX	GL GJ	\$0.00	\$550.38	11/17/2023
11/16/2023	OCC TAX	GL GJ	\$0.00	\$13,227.56	11/16/2023
11/17/2023	OCC TAX	GL GJ	\$0.00	\$213.57	11/20/2023
11/17/2023	OCC TAX	GL GJ	\$0.00	\$174.00	11/20/2023
11/17/2023	OCC TAX	GL GJ	\$0.00	\$25,378.14	11/17/2023
11/20/2023	OCC TAX	GL GJ	\$0.00	\$140.49	11/22/2023
11/22/2023	OCC TAX	GL GJ	\$0.00	\$210.81	11/28/2023
Transaction Totals			\$0.00	\$80,865.86	
**	End Balance		\$0.00	\$80,865.86	**

Check Listing

Date From: 11/1/2023 Date To: 11/28/2023

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
47334	1	BRITNEY GLASSMAN	11/02/2023	<u>\$41.56</u>
47335	1	CARR RIGGS & INGRAM	11/02/2023	<u>\$2,000.00</u>
47336	1	CHARTER COMMUNICATIONS	11/02/2023	<u>\$535.03</u>
47337	1	COLONIAL LIFE	11/02/2023	<u>\$1,211.48</u>
47338	1	CROSSLEY MCINTOSH COLLIER	11/02/2023	<u>\$2,047.16</u>
47339	1	CW IT SUPPORT, INC.	11/02/2023	<u>\$897.41</u>
47340	1	EDWARD J SUPINSKI	11/02/2023	<u>\$39.39</u>
47341	1	ESTATE OF BEVERLY GREEN	11/02/2023	<u>\$7.29</u>
47342	1	KATIE MCGARRY	11/02/2023	<u>\$31.42</u>
47343	1	KENNETH MOYER II	11/02/2023	<u>\$79.83</u>
47344	1	LIONEL A CRAFT	11/02/2023	<u>\$3.15</u>
47345	1	LOWE'S HOME CENTERS	11/02/2023	<u>\$157.69</u>
47346	1	NANCY ANN AVERY	11/02/2023	<u>\$2,689.50</u>
47347	1	NC TRAILERS	11/02/2023	<u>\$9,692.00</u>
47348	1	ONslow COUNTY SOLID WASTE DEPT	11/02/2023	<u>\$5,132.85</u>
47349	1	PEACHY CLEAN	11/02/2023	<u>\$1,250.00</u>
47350	1	PNC BANK	11/02/2023	<u>\$66,035.11</u>
47351	1	VERIZON WIRELESS	11/02/2023	<u>\$817.42</u>
47352	1	VILLAGE HARDWARE	11/02/2023	<u>\$242.55</u>
47353	1	AL CABLAY	11/09/2023	<u>\$53.37</u>
47354	1	AMERICAN SHORE & BEACH	11/09/2023	<u>\$600.00</u>
47355	1	BIG SKY DESIGN, INC.	11/09/2023	<u>\$265.59</u>
47356	1	KATE WINZLER	11/09/2023	<u>\$115.54</u>
47357	1	KERI SIMPSON	11/09/2023	<u>\$146.00</u>
47358	1	NC INTERLOCAL RISK MGMT AGENCY	11/09/2023	<u>\$2,424.23</u>
47359	1	ONslow WATER & SEWER AUTHORITY	11/09/2023	<u>\$249.37</u>
47360	1	ROMAN TROPHIES	11/09/2023	<u>\$12.97</u>
47361	1	SNEADS FERRY OIL & LP GAS	11/09/2023	<u>\$285.82</u>
47362	1	THE FMRT GROUP	11/09/2023	<u>\$750.00</u>
47363	1	TI COASTAL SERVICES, INC.	11/09/2023	<u>\$2,000.00</u>
47364	1	TIFFANY BROWN	11/09/2023	<u>\$150.00</u>
47365	1	TOWN OF SURF CITY	11/09/2023	<u>\$4,077.81</u>

Check Listing

Date From: 11/1/2023 Date To: 11/28/2023

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
47366	1	TRUIST BANK	11/09/2023	<u>\$1,973.94</u>
47367	1	APPLIED TECHNOLOGY & MNGMT	11/22/2023	<u>\$9,310.75</u>
47368	1	CW IT SUPPORT, INC.	11/22/2023	<u>\$990.05</u>
47369	1	DEC ASSOCIATES, INC.	11/22/2023	<u>\$15,000.00</u>
47370	1	DYLAN NOLDE	11/22/2023	<u>\$64.19</u>
47371	1	GFL ENVIRONMENTAL	11/22/2023	<u>\$34,381.67</u>
47372	1	GREATAMERICA FINANCIAL SERVS	11/22/2023	<u>\$711.19</u>
47373	1	JONES ONSLOW ELECTRIC COMPANY	11/22/2023	<u>\$3,684.64</u>
47374	1	KLEMPIRE	11/22/2023	<u>\$2,117.58</u>
47375	1	METLIFE	11/22/2023	<u>\$1,251.65</u>
47376	1	O'REILLY AUTOMOTIVE INC.	11/22/2023	<u>\$1,903.72</u>
47377	1	OCEAN RIDGE VILLAGE OWNER'S ASSOCIATION INC	11/22/2023	<u>\$500.00</u>
47378	1	ONSLOW COUNTY FINANCE OFFICE	11/22/2023	<u>\$5,282.06</u>
47379	1	PETTY CASH	11/22/2023	<u>\$20.83</u>
47380	1	PLURIS, LLC	11/22/2023	<u>\$562.93</u>
47381	1	SHEPARDS WRECKER SERVICE	11/22/2023	<u>\$928.41</u>
47382	1	SIMPLE COMMUNICATION	11/22/2023	<u>\$104.87</u>
47383	1	SLIM LINE CASE COMPANY	11/22/2023	<u>\$595.00</u>
47384	1	SNEADS FERRY PRESBYTERIAN CHURCH	11/22/2023	<u>\$500.00</u>
47385	1	TAYCO EAST COAST LLC	11/22/2023	<u>\$1,005.00</u>
52	Checks Totaling -			\$184,930.02

Totals By Fund

	Checks	Voids	Total
10	\$102,906.35		\$102,906.35
30	\$72,712.92		\$72,712.92
31	\$9,310.75		\$9,310.75
Totals:	\$184,930.02		\$184,930.02