



BOARD OF ALDERMEN  
MEMORANDUM

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TO: MAYOR MCDERMON AND ALDERMEN

FROM: Caitlin Elliott, Finance Officer

SUBJECT: Monthly Financial Report

DATE: December 20, 2023

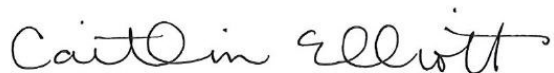
The following events occurred to date during December 2023 in the Finance Department:

- The Town received our January allocation of Powell Bill monies, given by the State to municipalities for maintaining State roads in their jurisdiction. Our January allocation is \$20,977.29.
- During the month of November, the Town collected \$105,070.85 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 \$9,900.31 in paid parking revenues for the month of November. For comparison, in November of 2022 we collected \$11,411.
- For property taxes this month, we have received \$627,080.76 from Onslow County, some of which is pending deposit. November's Motor Vehicle taxes are also pending to be deposited for \$5,333.65.

- This month, we have processed approximately \$2,061,688 in accounts payable, with one check run pending in the amount of \$694,217.19. These figures include our annual Special Obligation Bond (SOB) payment for the USDA loan refinancing, as well as our first payment in this environmental window to CM Mitchell for the truck haul project. The check register is enclosed for review.
- So far in December, we have collected \$62,389.44 for Occupancy Taxes from short-term rentals during the month of November. A detailed report is attached. For revenue comparison, during the same period last year we collected \$48,970.57.
- Lastly, we received \$337,011.51 for Sales and Use Tax, for collections during October. Last year, for revenue comparison, we collected \$281,204.58 for the same period. We also received our quarterly Utility Franchise Tax in the amount of \$134,025.84.

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	3,982,875	0.00	0.00	2,713,216.00	(1,269,659.00)	68%	
10-301-01 AD VALOREM TAX - Prior Years	50,000	0.00	0.00	29,056.40	(20,943.60)	58%	
10-301-02 AD VALOREM TAX - MOTV	70,000	0.00	0.00	34,665.76	(35,334.24)	50%	
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	0.00	898.07	(2,101.93)	30%	
10-329-00 INTEREST	100,000	0.00	0.00	356,693.02	256,693.02	357%	
10-335-00 MISCELLANEOUS	5,100	0.00	0.00	18,034.89	12,934.89	354%	
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	4,021.96	(978.04)	80%	
10-337-00 UTILITIES FRANCHISE TAX	330,000	0.00	0.00	207,049.61	(122,950.39)	63%	
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	38,023.99	8,023.99	127%	
10-345-00 LOCAL OPTION SALES TAX	1,957,725	0.00	0.00	1,562,269.01	(395,455.99)	80%	
10-345-01 SALES & USE TAX RETURN	0	0.00	0.00	85,117.56	85,117.56		
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	470.48	(279.52)	63%	
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	94,888.02	(17,236.98)	85%	
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	2,500	0.00	0.00	831.55	(1,668.45)	33%	
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	3,850.00	1,850.00	193%	
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	55,172.10	(29,827.90)	65%	
10-355-01 MECHANICAL PERMITS	15,000	0.00	0.00	3,810.00	(11,190.00)	25%	
10-355-02 ELECTRICAL PERMITS	18,000	0.00	0.00	6,940.00	(11,060.00)	39%	
10-355-03 PLUMBING PERMITS	2,500	0.00	0.00	1,330.00	(1,170.00)	53%	
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	(42.00)	(342.00)	-14%	

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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	3,664.42	(3,835.58)	49%	
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	900.00	900.00		
10-357-08 ZONING PERMITS	20,000	0.00	0.00	24,425.00	4,425.00	122%	
10-359-00 REFUSE COLLECTION FEES	514,524	0.00	0.00	259,551.50	(254,972.86)	50%	
10-359-50 VACANT LOT SWF	10,000	0.00	0.00	725.00	(9,275.00)	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	2,550	0.00	0.00	2,550.00	0.00	100%	
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)		
<b>Revenues Totals:</b>	<b>7,594,746</b>	<b>0.00</b>	<b>0.00</b>	<b>5,522,725.34</b>	<b>(2,072,020.44)</b>	<b>73%</b>	
<b>Expenses</b>							
10-410-02 SALARIES	36,000	0.00	0.00	18,000.00	18,000.00	50%	
10-410-05 FICA (7.65%)	2,754	0.00	0.00	1,377.00	1,377.00	50%	
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	7.90	1,492.10	1%	
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	13,350.00	2,150.00	86%	
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	27,645.41	97,354.59	22%	
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%	
<b>GOVERNING BODY Totals:</b>	<b>265,604</b>	<b>0.00</b>	<b>0.00</b>	<b>84,579.96</b>	<b>181,024.04</b>	<b>32%</b>	

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10-420-02 SALARIES	508,586	0.00	0.00	171,711.41	336,875.05	34%
10-420-05 FICA (7.65%)	37,095	0.00	0.00	13,098.90	23,995.95	35%
10-420-06 GROUP INSURANCE	60,859	0.00	0.00	14,549.15	46,309.85	24%
10-420-07 ORBIT RETIREMENT (12.23%)	62,843	0.00	0.00	22,253.78	40,589.26	35%
10-420-08 401K (3%)	14,547	0.00	0.00	4,628.04	9,918.96	32%
10-420-09 TOWN INSURANCE HRA	46,500	0.00	0.00	28,402.88	18,097.12	61%
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	1,112.66	1,387.34	45%
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	177.20	1,322.80	12%
10-420-18 CONSUMABLES	5,000	0.00	0.00	1,397.98	3,602.02	28%
10-420-26 ADVERTISING	1,500	0.00	0.00	477.20	1,022.80	32%
10-420-31 GAS, OIL & TIRES	2,200	0.00	0.00	749.93	1,450.07	34%
10-420-32 OFFICE SUPPLIES	0	0.00	0.00	153.55	(153.55)	
10-420-33 DEPARTMENT SUPPLIES	6,000	0.00	0.00	1,205.50	4,794.50	20%
10-420-34 TOWN APPAREL & MERCH EXPENSE	3,000	0.00	0.00	3,601.59	(601.59)	120%
10-420-45 CONTRACTED SERVICES	54,000	0.00	0.00	21,767.53	32,232.47	40%
10-420-53 DUES & SUBSCRIPTIONS	9,600	0.00	0.00	4,737.92	4,862.08	49%
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	294,055.35	568,675.00	34%
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	34,901.76	41,098.24	46%
10-480-05 FICA (7.65%)	5,814	0.00	0.00	2,662.16	3,151.84	46%

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-480-06 GROUP INSURANCE	9,000	0.00	0.00	3,802.40	5,197.60	42%	
10-480-07 ORBIT RETIREMENT (12.96%)	9,850	0.00	0.00	4,523.28	5,326.32	46%	
10-480-08 401K (3%)	2,280	0.00	0.00	1,042.56	1,237.44	46%	
10-480-10 EMPLOYEE TRAINING	2,500	0.00	0.00	158.69	2,341.31	6%	
10-480-16 M & R EQUIPMENT	6,000	0.00	0.00	2,431.03	3,568.97	41%	
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	72,877.06	101,231.94	42%	
10-490-02 SALARIES	161,000	0.00	0.00	48,267.26	112,732.74	30%	
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	3,729.85	8,586.65	30%	
10-490-06 GROUP INSURANCE	18,000	0.00	0.00	3,855.56	14,144.44	21%	
10-490-07 ORBIT RETIREMENT (12.23%)	23,717	0.00	0.00	6,255.49	17,461.31	26%	
10-490-08 401K (3%)	5,490	0.00	0.00	1,431.48	4,058.52	26%	
10-490-10 EMPLOYEE TRAINING	3,000	0.00	0.00	1,229.00	1,771.00	41%	
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	259.00	1,391.00	16%	
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	71,997.84	164,525.46	30%	
10-491-02 SALARIES	143,000	0.00	0.00	71,620.24	71,379.76	50%	
10-491-05 FICA (7.65%)	10,940	0.00	0.00	5,472.50	5,467.00	50%	
10-491-06 GROUP INSURANCE	18,000	0.00	0.00	7,628.14	10,371.86	42%	

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-491-07 ORBIT RETIREMENT (12.23%)	18,533	0.00	0.00	9,403.26	9,129.54	51%	
10-491-08 401K (3%)	4,290	0.00	0.00	2,161.70	2,128.30	50%	
10-491-10 EMPLOYEE TRAINING	4,500	0.00	0.00	637.38	3,862.62	14%	
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	1,109.97	2,190.03	34%	
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	104,651.52	141,165.78	43%	
10-500-11 PHONES	30,000	0.00	0.00	12,153.03	17,846.97	41%	
10-500-13 UTILITIES	65,300	0.00	0.00	17,652.08	47,647.92	27%	
10-500-15 M & R BUILDINGS/GROUNDS	65,000	2,575.00	0.00	15,974.35	46,450.65	29%	
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	1,800.12	4,699.88	28%	
10-500-35 FURNITURE	15,000	0.00	0.00	728.53	14,271.47	5%	
10-500-43 CLEANING SERVICES	15,000	0.00	0.00	5,500.00	9,500.00	37%	
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	24,000.00	0.00	100%	
PUBLIC BLDGS Totals:	444,167	2,575.00	0.00	152,452.64	289,138.89	35%	
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	104,508.54	30,941.46	77%	
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	188,697.94	88,127.06	68%
10-509-02 PSA SALARY	15,905	0.00	0.00	7,951.71	7,953.29	50%
10-509-05 FICA (7.65%)	1,220	0.00	0.00	608.27	611.73	50%
PSA - RETIRED POLICE OFFICERS Totals:	17,125	0.00	0.00	8,559.98	8,565.02	50%
10-510-02 SALARIES	776,000	0.00	0.00	350,285.35	425,714.65	45%
10-510-03 PART-TIME SALARIES	6,900	0.00	0.00	4,841.68	2,058.32	70%
10-510-04 OVERTIME	35,000	0.00	0.00	15,290.78	19,709.22	44%
10-510-05 FICA (7.65%)	62,569	0.00	0.00	28,474.92	34,094.43	46%
10-510-06 GROUP INSURANCE	117,000	0.00	0.00	47,074.52	69,925.48	40%
10-510-07 ORBIT RETIREMENT (13.04%)	108,600	0.00	0.00	51,360.27	57,239.73	47%
10-510-08 401K (5%)	38,000	0.00	0.00	17,661.86	20,338.14	46%
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	1,450.87	8,649.13	14%
10-510-16 M & R EQUIPMENT	3,500	0.00	0.00	2,115.99	1,384.01	60%
10-510-17 M & R VEHICLES	10,000	0.00	0.00	7,810.49	2,189.51	78%
10-510-31 GAS,OIL & TIRES	60,500	0.00	0.00	25,407.05	35,092.95	42%
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	245.44	754.56	25%
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	0.00	89.19	4,960.81	2%
10-510-36 UNIFORMS	12,000	0.00	0.00	3,114.36	8,885.64	26%
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	12,452.52	10,968.48	53%
10-510-57 K-9 EXPENSES	3,000	0.00	0.00	0.00	3,000.00	
10-510-60 LESO PROGRAM	2,550	0.00	0.00	0.00	2,550.00	
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:	1,391,520	9,444.00	0.00	644,683.00	737,393.35	47%
10-545-02 SALARIES	227,500	0.00	0.00	104,234.59	123,265.41	46%



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10-545-04 OVERTIME	6,000	0.00	0.00	4,963.57	1,036.43	83%	
10-545-05 FICA (7.65%)	17,863	0.00	0.00	8,338.53	9,524.22	47%	
10-545-06 GROUP INSURANCE	44,500	0.00	0.00	16,643.68	27,856.32	37%	
10-545-07 ORBIT RETIREMENT (12.23%)	30,262	0.00	0.00	14,152.00	16,109.60	47%	
10-545-08 401K (3%)	7,005	0.00	0.00	3,236.90	3,768.10	46%	
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	375.71	9,624.29	4%	
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	6,474.72	15,525.28	29%	
10-545-32 OFFICE SUPPLIES	500	0.00	0.00	51.99	448.01	10%	
10-545-33 DEPARTMENTAL SUPPLIES & EQUIP	5,000	1,552.50	0.00	3,325.34	122.16	98%	
10-545-34 MOSQUITO CONTROL EXPENSE	5,000	0.00	0.00	0.00	5,000.00		
10-545-36 UNIFORMS	1,500	990.00	0.00	199.67	310.33	79%	
10-545-37 RENTAL EQUIPMENT	6,000	0.00	0.00	2,462.16	3,537.84	41%	
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	2,542.50	0.00	168,217.30	410,299.55	29%	
10-560-13 STREET LIGHT EXPENSE	30,000	0.00	0.00	12,078.50	17,921.50	40%	
10-560-15 M & R PUBLIC PARKING	25,000	0.00	0.00	39.67	24,960.33	0%	
10-560-33 DEPARTMENTAL SUPPLIES	4,000	0.00	0.00	17.47	3,982.53	0%	
10-560-43 TOWN ENTRANCE SIGNS	10,000	0.00	0.00	122.51	9,877.49	1%	
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	12,499.11	27,500.89	31%	
STREETS Totals:	129,000	0.00	0.00	25,072.28	103,927.72	19%	
10-580-45 SANITATION CONTRACTS	413,969	0.00	0.00	173,348.78	240,620.58	42%	
10-580-46 TIPPING FEES	70,555	0.00	0.00	42,639.99	27,915.01	60%	

## Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-580-47 RECYCLING	30,000	0.00	0.00	0.00	30,000.00		
SANITATION Totals:	514,524	0.00	0.00	215,988.77	298,535.59	42%	
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	915.39	19,084.61	5%	
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	9,216.80	1,803.20	84%	
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	11,277.14	146,942.86	7%	
10-690-02 SALARIES	896,500	0.00	0.00	410,433.18	486,066.82	46%	
10-690-03 PART-TIME SALARIES	88,192	0.00	0.00	2,250.00	85,942.00	3%	
10-690-04 OVERTIME	40,000	0.00	0.00	27,716.26	12,283.74	69%	
10-690-05 FICA (7.65%)	78,392	0.00	0.00	33,179.07	45,212.43	42%	
10-690-06 GROUP INSURANCE	151,000	0.00	0.00	48,046.43	102,953.57	32%	
10-690-07 ORBIT RETIREMENT (12.23%)	121,694	0.00	0.00	56,784.16	64,910.24	47%	
10-690-08 401K (3%)	28,170	0.00	0.00	12,968.95	15,201.05	46%	
10-690-10 EMPLOYEE TRAINING	5,500	0.00	0.00	2,228.48	3,271.52	41%	
10-690-16 M & R EQUIPMENT	22,000	0.00	0.00	979.89	21,020.11	4%	
10-690-17 M & R VEHICLES	19,000	0.00	0.00	7,301.49	11,698.51	38%	
10-690-31 GAS, OIL & TIRES	22,000	0.00	0.00	10,796.78	11,203.22	49%	
10-690-32 OFFICE SUPPLIES	2,000	0.00	0.00	0.00	2,000.00		
10-690-33 DEPARTMENTAL SUPPLIES	46,000	10,552.28	0.00	11,895.86	23,551.86	49%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	12,641.00	0.00	0.00	(6,641.00)	211%	
10-690-36 UNIFORMS	8,500	0.00	0.00	3,675.24	4,824.76	43%	
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%	

## Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-690-73 COMMUNICATIONS EQUIP	6,000	1,284.91	0.00	0.00	4,715.09	21%	
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		
FIRE DEPARTMENT Totals:	1,612,748	73,045.38	0.00	631,039.03	908,663.49	44%	
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:	7,594,746	87,606.88	0.00	2,674,171.54	4,832,967.36	36%	
10 GENERAL FUND Revenues Over/(Under) Expenses:			0.00	2,848,553.80			

## 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)	1,072,313	0.00	0.00	730,464.00	(341,848.50)	68%	
12-301-03 ONSLOW COUNTY FIRE TAX	474,968	0.00	0.00	474,968.45	0.00	100%	
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)		
<b>Revenues Totals:</b>	2,218,664	0.00	0.00	1,205,432.45	(1,013,231.92)	54%	
<b>Expenses</b>							
12-750-01 FIRE DEPARTMENT	1,405,531	0.00	0.00	1,250.00	1,404,280.95	0%	
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		
<b>Totals:</b>	2,218,664	0.00	0.00	1,250.00	2,217,414.37	0%	
<b>Expenses Totals:</b>	2,218,664	0.00	0.00	1,250.00	2,217,414.37	0%	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		0.00	1,204,182.45			

## Budget vs Actual

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30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
<b>Revenues</b>							
30-301-00 ACCOMMODATION TAX	1,650,000	0.00	0.00	1,789,120.26	139,120.26	108%	
30-301-05 AD VALOREM TAX - Beach	1,531,875	0.00	0.00	1,043,199.41	(488,675.59)	68%	
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	120,923.69	95,923.69	484%	
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	534,736.37	(151,830.28)	78%	
30-350-01 PAID PARKING REVENUE	336,375	0.00	0.00	284,664.04	(51,710.96)	85%	
<b>Revenues Totals:</b>	<b>4,404,817</b>	<b>0.00</b>	<b>0.00</b>	<b>3,772,643.77</b>	<b>(632,172.88)</b>	<b>86%</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	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	5,898.59	14,101.41	29%	
30-710-15 M & R DUNE/CROSSWALK	8,000	4,750.00	0.00	122.04	3,127.96	61%	
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		
<b>Totals:</b>	<b>246,000</b>	<b>4,750.00</b>	<b>0.00</b>	<b>43,622.02</b>	<b>197,627.98</b>	<b>20%</b>	
30-720-04 FEMA Florence Truck Haul	0	0.00	0.00	10,553.25	(10,553.25)		
30-720-07 NEW RIVER EIS PROJECT	280,000	0.00	0.00	78,510.50	201,489.50	28%	
30-720-08 CONTRACTS, PLANS, SPECS	200,000	0.00	0.00	64,355.00	135,645.00	32%	
30-720-10 VITEX	216,000	0.00	0.00	5,219.31	210,780.69	2%	
30-720-50 2022B SOB PAYMENT	2,006,204	0.00	0.00	1,909,082.74	97,121.26	95%	
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		

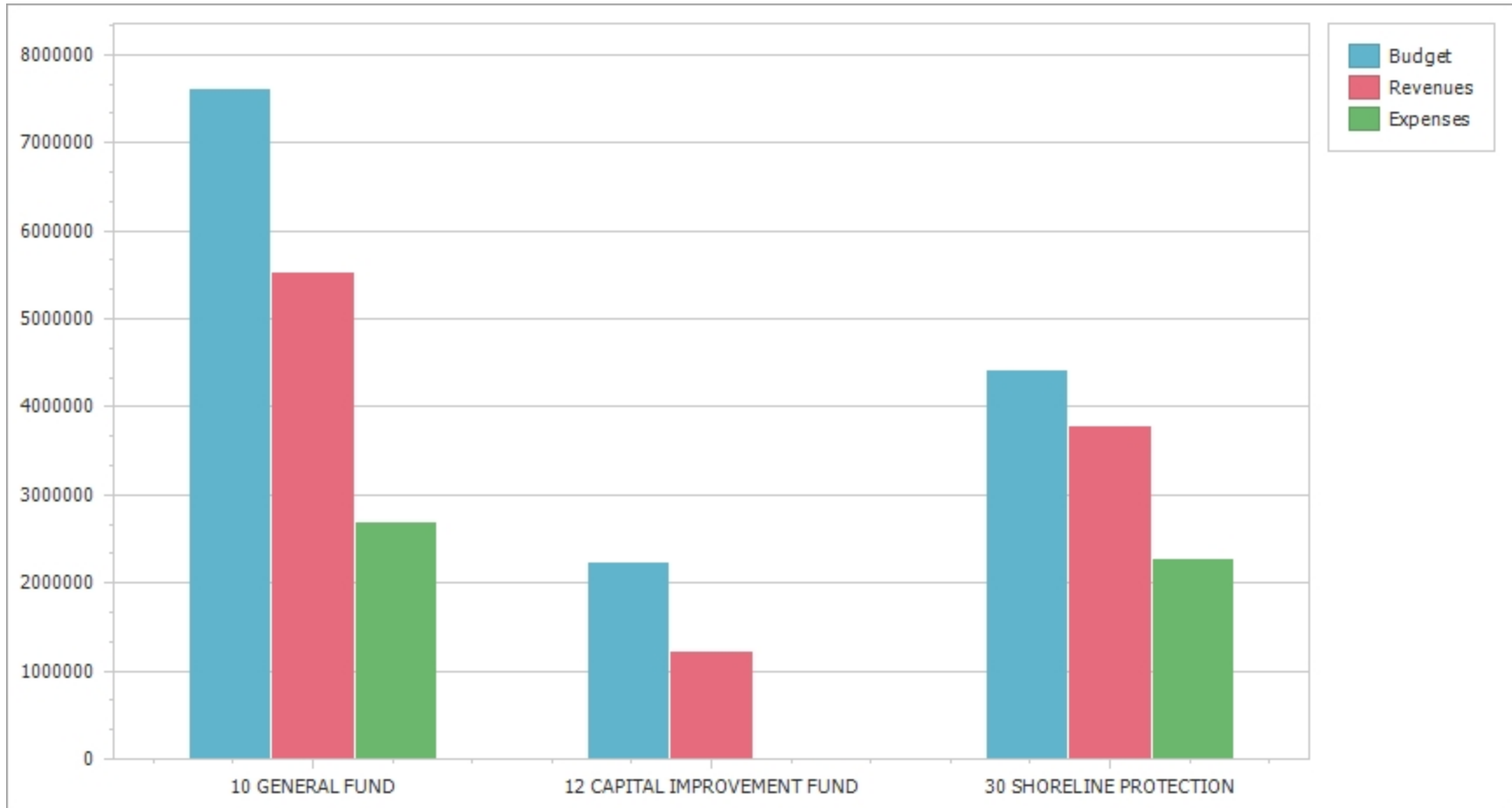
## Budget vs Actual

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BEACH REN. / DUNE STAB. Totals:	4,158,817	0.00	0.00	2,222,750.80	1,936,065.85	53%
Expenses Totals:	4,404,817	4,750.00	0.00	2,266,372.82	2,133,693.83	52%
30 SHORELINE PROTECTION Revenues Over/(Under) Expenses:			0.00	1,506,270.95		



## Budget vs Actual

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### 31 CAPITAL PROJECT BEACH MAINTENANCE

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
<b>Revenues</b>						
31-330-00 LOAN PROCEEDS	17,202,294	0.00	0.00	10,857,303.66	(6,344,990.34)	63%
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%
<b>Revenues Totals:</b>	46,829,612	0.00	0.00	31,378,879.87	(15,450,732.03)	67%
<b>Expenses</b>						
31-440-00 2022A DEBT SERVICE	9,000,000	0.00	0.00	8,493,442.31	506,557.69	94%
31-440-01 2022C DEBT SERVICE	8,202,294	0.00	0.00	0.00	8,202,294.00	
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%
<b>Totals:</b>	46,829,612	0.00	0.00	22,557,559.14	24,272,052.76	48%
<b>Expenses Totals:</b>	46,829,612	0.00	0.00	22,557,559.14	24,272,052.76	48%



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31 CAPITAL PROJECT BEACH  
MAINTENANCE

Revenues Over/(Under) Expenses:

0.00

8,821,320.73

# GL Account History Summary

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

Date Range: 12/1/2023 - 12/20/2023

<b>GL Account - 30-301-00 ACCOMMODATION TAX</b>					
Date	Description	Source	Debits	Credits	Date
Fiscal Period - FY 23-24		Beg Balance	\$0.00	\$4,282,596.34	
12/05/2023	OCC TAX	GL GJ	\$0.00	\$550.53	12/05/2023
12/06/2023	OCC TAX	GL GJ	\$0.00	\$161.64	12/08/2023
12/07/2023	OCC TAX	GL GJ	\$0.00	\$136.23	12/08/2023
12/07/2023	OCC TAX	GL GJ	\$0.00	\$33.18	12/08/2023
12/08/2023	OCC TAX	GL GJ	\$0.00	\$2,673.75	12/08/2023
12/11/2023	OCC TAX	GL GJ	\$0.00	\$89.85	12/15/2023
12/11/2023	OCC TAX	GL GJ	\$0.00	\$128.17	12/15/2023
12/12/2023	OCC TAX	GL GJ	\$0.00	\$8,347.33	12/15/2023
12/12/2023	OCC TAX	GL GJ	\$0.00	\$8,716.95	12/14/2023
12/15/2023	OCC TAX	GL GJ	\$0.00	\$5,959.61	12/15/2023
12/18/2023	OCC TAX	GL GJ	\$0.00	\$7,867.50	12/20/2023
12/19/2023	OCC TAX	GL GJ	\$0.00	\$27,724.70	12/20/2023
Transaction Totals			\$0.00	\$62,389.44	
**	End Balance		\$0.00	\$62,389.44	**

## Check Listing

Date From: 12/1/2023 Date To: 12/20/2023

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

NORTH TOPSAIL BEACH  
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Check Number	Bank	Vendor	Date	Amount
47400	1	ANDREW TATOR	12/07/2023	<u>\$410.00</u>
47401	1	CAPE FEAR COMMUNITY COLLEGE	12/07/2023	<u>\$140.00</u>
47402	1	CROSSLEY MCINTOSH COLLIER	12/07/2023	<u>\$2,047.16</u>
47403	1	DIAL CORDY	12/07/2023	<u>\$9,952.00</u>
47404	1	FIRE CONNECTIONS	12/07/2023	<u>\$114.84</u>
47405	1	NANCY ANN AVERY	12/07/2023	<u>\$2,103.50</u>
47406	1	NC ASSOC. OF FLOODPLAIN MGR	12/07/2023	<u>\$60.00</u>
47407	1	ONSLow COUNTY SOLID WASTE DEPT	12/07/2023	<u>\$4,157.01</u>
47408	1	PEACHY CLEAN	12/07/2023	<u>\$1,000.00</u>
47409	1	PNC BANK	12/07/2023	<u>\$1,909,082.74</u>
47410	1	SECURED LOCK AND SECURITY SOLUTION	12/07/2023	<u>\$417.30</u>
47411	1	THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	12/07/2023	<u>\$3,250.00</u>
47412	1	TI COASTAL SERVICES, INC.	12/07/2023	<u>\$2,000.00</u>
47413	1	TOWN OF SURF CITY	12/07/2023	<u>\$3,552.64</u>
47414	1	WELLS INSURANCE	12/07/2023	<u>\$52,381.00</u>
47415	1	AMERICAN INDUSTRIES, INC.	12/14/2023	<u>\$671.27</u>
47416	1	APPLIED TECHNOLOGY & MNGMT	12/14/2023	<u>\$10,553.25</u>
47417	1	FIRE CONNECTIONS	12/14/2023	<u>\$862.38</u>
47418	1	GFL ENVIRONMENTAL	12/14/2023	<u>\$34,381.67</u>
47419	1	GUY C. LEE BUILDING MATERIALS	12/14/2023	<u>\$42.44</u>
47420	1	JACKSONVILLE DAILY NEWS	12/14/2023	<u>\$179.40</u>
47421	1	JONES ONSLOW ELECTRIC COMPANY	12/14/2023	<u>\$3,716.65</u>
47422	1	LOWE'S HOME CENTERS	12/14/2023	<u>\$91.95</u>
47423	1	ONSLow WATER & SEWER AUTHORITY	12/14/2023	<u>\$238.17</u>
47424	1	PRESTIGE CHEMICALS	12/14/2023	<u>\$349.11</u>
47425	1	SNEADS FERRY OIL & LP GAS	12/14/2023	<u>\$55.81</u>
47426	1	SPLASH BY THE SEA	12/14/2023	<u>\$988.85</u>
47427	1	THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	12/14/2023	<u>\$350.00</u>
47428	1	THREAD FX	12/14/2023	<u>\$1,229.76</u>
47429	1	TOWN OF SURF CITY	12/14/2023	<u>\$1,666.67</u>
47430	1	TRUIST BANK	12/14/2023	<u>\$3,642.55</u>
47431	1	VALERIA EDWARDS	12/14/2023	<u>\$12,000.00</u>

# Check Listing

Date From: 12/1/2023 Date To: 12/20/2023

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
32		Checks Totaling -		<b>\$2,061,688.12</b>

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## Totals By Fund

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	Checks	Voids	Total
10	\$124,146.66		\$124,146.66
30	\$1,937,541.46		\$1,937,541.46
Totals:	\$2,061,688.12		\$2,061,688.12