



BOARD OF ALDERMEN MEMORANDUM

TO: MAYOR MCDERMON AND ALDERMEN

FROM: Debra H Mack, Consultant

SUBJECT: Finance Monthly Financial Report

DATE: August 22, 2025

Listed below are key financial highlights for FY 26:

A) Budget vs Actual Report for all Funds.

1) **General Fund** (Fund 10) Pages 1 – 9

- i. **Ad Valorem Tax Current Year** – the majority of taxes are received between October and January. Currently \$114,168.83 of property taxes have been collected.
- ii. **Interest Earnings** – the majority of interest is earned on deposits held in the NCCMT and posts on the 1st day of the following month; therefore, NCCMT August interest will not be available until September 1st. Interest earned through July of \$87,866.81 is 15% of budget (1 month = 8% of year).
- iii. **Utility Franchise Tax** – the tax is received quarterly in arrears. The first distribution for the Months July – September will be received in December; October – December in March; January – March in June and April – June in September. This tax is susceptible to extreme weather.
- iv. **Sales Tax** – this tax is received in arrears. July Sales are received in October, and the remaining distribution schedule has June 2026 Sales received in September 2026. This tax is susceptible to economic conditions.

2) **Capital Improvement Fund** (Fund 12) Page 10

- i. **Ad Valorem Tax** – the majority of taxes are received between October and January. Currently \$29,882.61 of property taxes have been collected.
- ii. **Onslow County Fire Tax** – this tax payment is typically once per year in September.

3) **Shoreline Protection** (Fund 30) pages 11-12

- i. **Accommodation Tax** – received \$1,027,267.71 through Aug 21st and is line with the revenue received for the same time frame in FY25. This tax is susceptible to economic and weather conditions.

- ii. **Interest Earnings** – – the majority of interest is earned on deposits held in the NCCMT and posts on the 1st day of the following month; therefore, NCCMT August interest will not be available until September 1st. Interest earned through July of \$25,624.07 is 20% of budget (1 month = 8% of year).
 - iii. **Ad Valorem Tax** – – the majority of taxes are received between October and January. Currently \$42,676.35 of property taxes have been collected..
 - iv. **Sales Tax** – – this tax is received in arrears. July Sales are received in October, and the remaining distribution schedule has June 2026 Sales received in September. This tax is susceptible to economic conditions..
 - v. **Paid Parking Revenue** – this revenue is received in arrears. July revenue \$74,392.79 received in August is in line with the revenue received for the same time frame in FY25. This revenue is susceptible to weather conditions.
- 4) **Capital Project Beach Maintenance (Fund 31) pages 13-15**
 - i. NOTE: **Multi-year Fund**. This impacts comparisons of transfers in from annual funds when the multi-year fund has the history of prior years.
 - ii. **FEMA Reimbursement** – due to the delay in FEMA reimbursements compared to the budget shows \$6,171,550 not paid out as of August 22nd.
 - iii. **Investment Income** - \$1,041,088.67 over budget and is related to the interest earned on the \$10.5 million NCDEQ Grant. The final ST Wooten retainage payment was issued on August 1st for Phase 4. If no further expenditures related to Phase 4 occur; then the Phase 4 NCDEQ Project will be underspent by approximately \$2,768,036; consisting of \$1,736,511 of the Grant and \$1,041,088.67 of interest (August interest will post in September and will increase this total).
- 5) **Grant Project FEMA – 4837 PTC8 (Fund 32) page 16-17**
 - i. NOTE: **Multi-year Fund**. Category G: Dune Crossover at Marina Way and Category G: Emergency Berm (Beach Project)
 - ii. This project does not have a funding agreement in place yet. The Town has responded to the 2nd round of RFI (Request for Information) and is currently waiting for FEMA's response. Once all other required levels of review are completed a funding agreement will be finalized.
 - iii. Due to the lack of funding agreement and the need for this work to commence, Fund 30 transferred to Fund 32 the current estimated amount for the project. Moving forward contemplates that this transfer will be repaid to Fund 30 and all federal and state requirements for reimbursement followed.
- 6) **Capital Project Fire Station 2 (Fund 50) page 18**
 - i. NOTE: **Multi-year Fund**.
 - ii. Contingency balance in this project is \$65,516 to cover any unforeseen costs.
 - iii. The WB Brawley contract is currently past the completion date. We have received a change order request from: ECS Southeast Change Order #2 and 2) WB Brawley Change Order #8. Both items are on the September 3rd Agenda for the Board's approval.
- 7) **Grant Project Stormwater NCEM DRMG2304 (Fund 60) page 19**
 - i. NOTE: **Multi-year Fund**.
 - ii. This project is funded by NCEM and has no matching requirements.
 - iii. Reimbursement request has been submitted and waiting for approval.

B) **Payments Processed:** Cash Disbursements (ACH) \$363,849.12 and Accounts Payable Checks \$2,083,225.17 = \$2,447,074.29.

C) **Cash Balance Report All Funds** – this report by Bank Type by fund no longer has the large negative balances in Bank 1 (sweep account). Those negative transactions for the past years have been corrected to show the operating bank balance – Bank 2 by Fund. Highlighted Fund 31 below:

- 1) **Fund 31** – NC Capital Management Trust reflects payments that have occurred through August 22nd. The Total \$5,010,696.28 is split \$2,775,484.52 unspent NCDEQ grant and interest; and the balance of \$2,235,211.76 is attributable to the unspent transferred in funds. In addition, the \$169,799.25 balance in Bank 2 also represents unspent transferred in funds as of August 22nd.

This month's report has provided detailed highlights to assist in the interpretation of the reports attached.

Respectfully submitted,

Debra H Mack/dhm

GWJ Tax & Accounting Consultant

Attachments:

Budget vs Actual All Funds as of 08/22/25– 19 pages

Check Listing 07/30/25-08/22/25 – 3 pages

Cash Balance All Funds as of 08/22/25 – 2 pages

Budget vs Actual

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Period Ending 8/22/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
10-301-00 AD VALOREM TAX - Current Year	4,297,249	0.00	90,961.18	114,168.83	114,168.83	(4,183,080.17)	3%
10-301-01 AD VALOREM TAX - Prior Years	45,000	0.00	12,846.93	24,402.05	24,402.05	(20,597.95)	54%
10-301-02 AD VALOREM TAX - MOTV	80,000	0.00	11,171.94	11,171.94	11,171.94	(68,828.06)	14%
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	87.55	89.76	89.76	(2,910.24)	3%
10-329-00 INTEREST	602,000	0.00	773.67	87,866.81	87,866.81	(514,133.19)	15%
10-335-00 MISCELLANEOUS	2,000	0.00	12.00	37.00	37.00	(1,963.00)	2%
10-336-07 SALE OF TOWN MERCHANDISE	7,000	0.00	(1.02)	922.38	922.38	(6,077.62)	13%
10-337-00 UTILITIES FRANCHISE TAX	530,612	0.00	0.00	0.00	0.00	(530,612.00)	
10-341-00 BEER & WINE TAX	3,400	0.00	0.00	0.00	0.00	(3,400.00)	
10-343-00 POWELL BILL ALLOCATIONS	43,000	0.00	0.00	0.00	0.00	(43,000.00)	
10-345-00 LOCAL OPTION SALES TAX	2,962,767	0.00	0.00	0.00	0.00	(2,962,767.00)	
10-345-01 SALES & USE TAX RETURN	0	0.00	0.84	67.69	67.69	67.69	
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	0.00	0.00	(750.00)	
10-350-00 RECREATION -RENTAL FEES	2,000	0.00	0.00	1,500.00	1,500.00	(500.00)	75%
10-350-01 PAID PARKING REVENUE	112,125	0.00	24,797.30	24,797.30	24,797.30	(87,327.70)	22%
10-351-01 OFFICER CITATIONS, COURT & FINGERPRINTS	4,000	0.00	131.00	218.00	218.00	(3,782.00)	5%
10-352-01 FIRE INSPECTIONS & VIOLATION FEES	500	0.00	0.00	0.00	0.00	(500.00)	
10-352-02 CODE ENFORCEMENT FINES	3,000	0.00	0.00	0.00	0.00	(3,000.00)	
10-355-00 BUILDING PERMITS	65,000	0.00	2,867.75	10,606.50	10,606.50	(54,393.50)	16%
10-355-01 MECHANICAL PERMITS	8,000	0.00	210.00	1,330.00	1,330.00	(6,670.00)	17%
10-355-02 ELECTRICAL PERMITS	12,000	0.00	770.00	2,030.00	2,030.00	(9,970.00)	17%
10-355-03 PLUMBING PERMITS	1,200	0.00	0.00	210.00	210.00	(990.00)	18%
10-355-04 INSULATION PERMITS	500	0.00	0.00	0.00	0.00	(500.00)	
10-355-05 HOMEOWNERS RECOVERY FEE	300	0.00	20.00	140.00	140.00	(160.00)	47%
10-355-06 TECHNOLOGY FEE	5,000	0.00	212.89	766.29	766.29	(4,233.71)	15%
10-355-07 REINSPECTION FEE/FINES	13,000	0.00	225.00	3,800.00	3,800.00	(9,200.00)	29%

Budget vs Actual

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Period Ending 8/22/2025

10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-355-09 CCR FEES	2,000	0.00	0.00	50.00	50.00	(1,950.00)	3%	
10-357-08 PLANNING & ZONING FEES	28,000	0.00	350.00	2,650.00	2,650.00	(25,350.00)	9%	
10-359-00 REFUSE COLLECTION FEES	575,418	0.00	46,623.09	92,764.19	92,764.19	(482,653.81)	16%	
10-359-52 ADD'L CART RECYCLING	0	0.00	0.00	240.00	240.00	240.00		
10-368-01 NCDOT GRASS MOWING REIMB	7,776	0.00	0.00	0.00	0.00	(7,776.00)		
10-383-00 SALE OF FIXED ASSETS	10,000	0.00	0.00	0.00	0.00	(10,000.00)		
Revenues Totals:	9,426,597	0.00	192,060.12	379,828.74	379,828.74	(9,046,768.26)	4%	
Expenses								
10-410-01 BOARD STIPEND (WAS 10-410-95)	3,600	0.00	0.00	0.00	0.00	3,600.00		
10-410-02 SALARIES	0	0.00	500.00	500.00	500.00	(500.00)		
10-410-03 PART-TIME SALARIES	36,000	0.00	2,500.00	5,500.00	5,500.00	30,500.00	15%	
10-410-05 FICA (7.65%)	3,030	0.00	229.50	459.00	459.00	2,571.00	15%	
10-410-14 TRAVEL & TRAINING	2,000	0.00	0.00	0.00	0.00	2,000.00		
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	13.75	13.75	1,486.25	1%	
10-410-43 AUDITOR FEES	25,000	0.00	0.00	0.00	0.00	25,000.00		
10-410-45 TAX COLLECTION FEES	76,000	0.00	0.00	0.00	0.00	76,000.00		
10-410-47 PROFESSIONAL SERVICES	244,500	136,545.90	7,454.10	7,454.10	7,454.10	100,500.00	59%	
10-410-50 DONATIONS OTHER AGENCIES	13,500	0.00	1,500.00	1,500.00	1,500.00	12,000.00	11%	
10-410-53 DUES & SUBSCRIPTIONS	2,200	0.00	0.00	0.00	0.00	2,200.00		
10-410-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-410-58 TAX REFUNDS	1,000	0.00	0.00	0.00	0.00	1,000.00		
GOVERNING BODY Totals:	408,830	136,545.90	12,183.60	15,426.85	15,426.85	256,857.25	37%	
10-420-02 SALARIES	548,156	0.00	14,707.72	53,960.83	53,960.83	494,195.17	10%	
10-420-03 PART-TIME SALARIES	31,200	0.00	0.00	0.00	0.00	31,200.00		
10-420-04 OVERTIME	3,000	0.00	0.00	0.00	0.00	3,000.00		
10-420-05 FICA (7.65%)	44,551	0.00	1,123.75	4,122.50	4,122.50	40,428.50	9%	
10-420-06 GROUP INSURANCE	44,295	0.00	1,476.92	3,607.52	3,607.52	40,687.48	8%	
10-420-07 ORBIT RETIREMENT (12.23%)	79,807	0.00	2,129.69	7,717.21	7,717.21	72,089.79	10%	

Budget vs Actual

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Period Ending 8/22/2025

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-420-08 401K (3%)	16,537	0.00	441.23	1,520.77	1,520.77	15,016.23	9%
10-420-09 TOWN INSURANCE HRA	0	0.00	2,738.59	10,513.71	10,513.71	(10,513.71)	
10-420-10 EMPLOYEE TRAINING	10,000	0.00	0.00	0.00	0.00	10,000.00	
10-420-11 POSTAGE	2,500	0.00	26.85	26.85	26.85	2,473.15	1%
10-420-12 MANAGER EXPENSE ACCT	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-420-13 TUITION REIMBURSEMENT	5,000	0.00	0.00	0.00	0.00	5,000.00	
10-420-15 BANK CHARGES	2,000	0.00	521.37	521.37	521.37	1,478.63	26%
10-420-17 M & R VEHICLE	2,000	0.00	0.00	0.00	0.00	2,000.00	
10-420-18 CONSUMABLES	5,000	0.00	69.17	69.17	69.17	4,930.83	1%
10-420-26 ADVERTISING	2,500	0.00	0.00	0.00	0.00	2,500.00	
10-420-31 GAS, OIL & TIRES	2,200	0.00	99.90	559.40	559.40	1,640.60	25%
10-420-32 OFFICE SUPPLIES	6,000	0.00	346.84	591.48	591.48	5,408.52	10%
10-420-34 TOWN APPAREL & MERCH EXPENSE	11,000	0.00	89.00	89.00	89.00	10,911.00	1%
10-420-45 CONTRACTED SERVICES	418,800	295,855.09	31,577.20	35,059.91	35,059.91	87,885.00	79%
10-420-53 DUES & SUBSCRIPTIONS	2,440	0.00	0.00	440.00	440.00	2,000.00	18%
10-420-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00	
10-420-58 EMPLOYEE ENGAGEMENT	8,000	0.00	0.00	0.00	0.00	8,000.00	
ADMINISTRATION Totals:	1,246,486	295,855.09	55,348.23	118,799.72	118,799.72	831,831.19	33%
10-430-57 ELECTION EXPENSES	5,000	0.00	0.00	0.00	0.00	5,000.00	
ELECTIONS Totals:	5,000	0.00	0.00	0.00	0.00	5,000.00	
10-480-02 SALARIES	95,170	0.00	3,480.58	13,820.94	13,820.94	81,349.06	15%
10-480-05 FICA (7.65%)	7,281	0.00	265.28	1,053.69	1,053.69	6,227.31	14%
10-480-06 GROUP INSURANCE	8,859	0.00	481.38	1,191.58	1,191.58	7,667.42	13%
10-480-07 ORBIT RETIREMENT (12.96%)	13,780	0.00	503.99	1,975.26	1,975.26	11,804.74	14%
10-480-08 401K (3%)	2,855	0.00	104.42	414.64	414.64	2,440.36	15%
10-480-10 EMPLOYEE TRAINING	1,500	0.00	0.00	0.00	0.00	1,500.00	
10-480-11 PHONES	34,980	0.00	3,595.20	4,667.29	4,667.29	30,312.71	13%
10-480-16 M & R EQUIPMENT	6,000	0.00	77.32	226.32	226.32	5,773.68	4%

Budget vs Actual

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10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-480-33 DEPARTMENT SUPPLIES	2,800	0.00	0.00	0.00	0.00	2,800.00		
10-480-46 BUILDING SECURITY	33,500	0.00	0.00	0.00	0.00	33,500.00		
10-480-53 DUES & SUBSCRIPTIONS	104,859	14,938.17	13,587.01	48,873.33	48,873.33	41,047.50	61%	
10-480-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-480-58 WEB EOC SERVICE	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-480-74 CAPITAL OUTLAY	7,500	2,984.23	0.00	0.00	0.00	4,515.77	40%	
10-480-76 EQUIP LEASE PAYMENTS (COMPUTERS COPIERS)	12,000	7,264.29	545.57	545.57	545.57	4,190.14	65%	
IT DEPARTMENT Totals:	333,084	25,186.69	22,640.75	72,768.62	72,768.62	235,128.69	29%	
10-490-02 SALARIES	195,376	0.00	4,022.44	15,972.60	15,972.60	179,403.40	8%	
10-490-05 FICA (7.65%)	14,947	0.00	307.72	1,221.92	1,221.92	13,725.08	8%	
10-490-06 GROUP INSURANCE	17,718	0.00	498.57	1,208.77	1,208.77	16,509.23	7%	
10-490-07 ORBIT RETIREMENT (12.23%)	28,290	0.00	582.45	2,282.76	2,282.76	26,007.24	8%	
10-490-08 401K (3%)	5,862	0.00	120.67	479.17	479.17	5,382.83	8%	
10-490-10 EMPLOYEE TRAINING	8,500	0.00	0.00	0.00	0.00	8,500.00		
10-490-16 M & R EQUIPMENT	500	0.00	0.00	0.00	0.00	500.00		
10-490-17 M & R VEHICLES	1,000	0.00	0.00	0.00	0.00	1,000.00		
10-490-31 GAS, OIL, & TIRES	2,200	0.00	0.00	39.89	39.89	2,160.11	2%	
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	0.00	0.00	1,650.00		
10-490-57 MISCELLANEOUS	250	0.00	0.00	0.00	0.00	250.00		
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	199.00	199.00	199.00	1,201.00	14%	
PLANNING/ZONING/CAMA Totals:	277,693	0.00	5,730.85	21,404.11	21,404.11	256,288.89	8%	
10-491-02 SALARIES	167,258	0.00	2,589.60	10,282.40	10,282.40	156,975.60	6%	
10-491-05 FICA (7.65%)	12,795	0.00	193.58	768.55	768.55	12,026.45	6%	
10-491-06 GROUP INSURANCE	17,718	0.00	467.94	1,178.14	1,178.14	16,539.86	7%	
10-491-07 ORBIT RETIREMENT (12.23%)	24,219	0.00	374.97	1,469.52	1,469.52	22,749.48	6%	
10-491-08 401K (3%)	5,018	0.00	77.69	308.48	308.48	4,709.52	6%	
10-491-10 EMPLOYEE TRAINING	4,500	0.00	0.00	0.00	0.00	4,500.00		
10-491-17 M & R VEHICLES	1,200	0.00	0.00	0.00	0.00	1,200.00		

Budget vs Actual

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10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-491-31 GAS, OIL & TIRES	3,300	0.00	0.00	128.84	128.84	3,171.16	4%	
10-491-33 DEPARTMENTAL SUPPLIES	0	0.00	52.98	52.98	52.98	(52.98)		
10-491-45 CONTRACTED SERVICES	33,600	0.00	1,615.00	3,772.00	3,772.00	29,828.00	11%	
10-491-53 DUES & SUBSCRIPTIONS	335	0.00	97.77	187.77	187.77	147.23	56%	
10-491-54 DEMOLITION	30,000	0.00	0.00	0.00	0.00	30,000.00		
10-491-57 MISCELLANEOUS	500	0.00	0.00	0.00	0.00	500.00		
10-491-89 SETTLEMENT AGREEMENT	11,400	0.00	0.00	11,400.00	11,400.00	0.00	100%	
INSPECTIONS Totals:	311,843	0.00	5,469.53	29,548.68	29,548.68	282,294.32	9%	
10-500-13 UTILITIES	55,000	0.00	5,001.10	5,001.10	5,001.10	49,998.90	9%	
10-500-15 M & R BUILDINGS/GROUNDS	162,000	3,830.00	171.10	2,346.80	2,346.80	155,823.20	4%	
10-500-17 LANDSCAPING EXPENSE	38,527	27,065.72	0.00	2,460.52	2,460.52	9,000.76	77%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	258.92	274.88	274.88	6,225.12	4%	
10-500-35 FURNITURE	15,000	0.00	0.00	0.00	0.00	15,000.00		
10-500-43 CLEANING SERVICES	15,000	11,500.00	750.00	2,000.00	2,000.00	1,500.00	90%	
10-500-45 PEST CONTROL	2,566	280.00	80.00	80.00	80.00	2,206.00	14%	
10-500-57 TOWN SIGN M & R	2,500	0.00	0.00	0.00	0.00	2,500.00		
10-500-74 CAPITAL OUTLAY	140,000	0.00	0.00	0.00	0.00	140,000.00		
10-500-76 LEASE PAYMENTS	36,000	0.00	3,000.00	9,000.00	9,000.00	27,000.00	25%	
PUBLIC BLDGS Totals:	473,093	42,675.72	9,261.12	21,163.30	21,163.30	409,253.98	13%	
10-501-09 WORKER'S COMPENSATION	66,702	0.00	39,737.58	39,737.58	39,737.58	26,964.42	60%	
10-501-10 TOWN HRA INSURANCE	58,500	0.00	0.00	279.23	279.23	58,220.77	0%	
10-501-13 PROPERTY LIABILITY & BONDS	156,444	0.00	0.00	61,697.00	61,697.00	94,747.00	39%	
10-501-17 VFIS INSURANCE	26,281	0.00	0.00	21,752.00	21,752.00	4,529.00	83%	
10-501-53 CYBER INSURANCE	17,325	0.00	0.00	10,814.31	10,814.31	6,510.69	62%	
10-501-54 FLOOD INSURANCE	51,975	0.00	0.00	33,533.00	33,533.00	18,442.00	65%	
INSURANCE Totals:	377,227	0.00	39,737.58	167,813.12	167,813.12	209,413.88	44%	
10-509-02 PSA SALARY	16,540	0.00	636.14	2,544.56	2,544.56	13,995.44	15%	
10-509-05 FICA (7.65%)	1,265	0.00	48.66	194.64	194.64	1,070.36	15%	
PSA - RETIRED POLICE Totals:	17,805	0.00	684.80	2,739.20	2,739.20	15,065.80	15%	

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OFFICERS

10-510-02 SALARIES	889,052	0.00	30,228.48	122,112.68	122,112.68	766,939.32	14%
10-510-03 PART-TIME SALARIES	25,695	0.00	207.87	4,124.30	4,124.30	21,570.70	16%
10-510-04 OVERTIME	39,606	0.00	1,112.34	6,584.65	6,584.65	33,021.35	17%
10-510-05 FICA (7.65%)	73,006	0.00	2,554.72	10,444.35	10,444.35	62,561.65	14%
10-510-06 GROUP INSURANCE	124,026	0.00	5,224.82	12,326.82	12,326.82	111,699.18	10%
10-510-07 ORBIT RETIREMENT (13.04%)	148,875	0.00	5,017.27	20,032.22	20,032.22	128,842.78	13%
10-510-08 401K (5%)	45,660	0.00	1,534.29	5,792.65	5,792.65	39,867.35	13%
10-510-09 BEACH PATROL EXPENSE	15,000	0.00	457.50	2,749.00	2,749.00	12,251.00	18%
10-510-10 EMPLOYEE TRAINING	10,100	739.20	3,394.78	3,395.82	3,395.82	5,964.98	41%
10-510-16 M & R EQUIPMENT	3,500	898.00	0.00	0.00	0.00	2,602.00	26%
10-510-17 M & R VEHICLES	10,000	0.00	1,192.97	1,915.38	1,915.38	8,084.62	19%
10-510-31 GAS,OIL & TIRES	64,000	0.00	197.69	8,025.70	8,025.70	55,974.30	13%
10-510-32 OFFICE SUPPLIES	1,000	0.00	104.02	104.02	104.02	895.98	10%
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	712.83	712.83	712.83	4,337.17	14%
10-510-36 UNIFORMS	11,000	0.00	935.84	935.84	935.84	10,064.16	9%
10-510-37 BALLISTIC VEST GRANT EXPENSE	10,400	0.00	0.00	(1,898.38)	(1,898.38)	12,298.38	-18%
10-510-47 PROFESSIONAL SERVICES	4,160	0.00	0.00	0.00	0.00	4,160.00	
10-510-53 DUES & SUBSCRIPTIONS	23,580	0.00	4,408.99	5,272.99	5,272.99	18,307.01	22%
10-510-57 K-9 EXPENSES	3,000	0.00	363.30	363.30	363.30	2,636.70	12%
10-510-60 LESO PROGRAM	7,500	0.00	0.00	0.00	0.00	7,500.00	
10-510-73 NON-CAPITAL OUTLAY	16,720	0.00	0.00	0.00	0.00	16,720.00	
10-510-74 CAPITAL OUTLAY	130,000	47,103.70	0.00	0.00	0.00	82,896.30	36%
10-510-76 TAXES & TITLES	8,700	0.00	15.18	15.18	15.18	8,684.82	0%
POLICE Totals:	1,669,630	48,740.90	57,662.89	203,009.35	203,009.35	1,417,879.75	15%
10-545-02 SALARIES	197,795	0.00	5,827.02	18,029.40	18,029.40	179,765.60	9%
10-545-04 OVERTIME	9,720	0.00	441.44	1,904.11	1,904.11	7,815.89	20%
10-545-05 FICA (7.65%)	15,821	0.00	479.54	1,524.94	1,524.94	14,296.06	10%
10-545-06 GROUP INSURANCE	35,436	0.00	920.42	2,340.82	2,340.82	33,095.18	7%
10-545-07 ORBIT RETIREMENT (12.23%)	29,943	0.00	907.67	2,861.07	2,861.07	27,081.93	10%

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10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-545-08 401K (3%)	6,205	0.00	188.05	344.90	344.90	5,860.10	6%	
10-545-14 EMPLOYEE TRAINING	7,500	0.00	0.00	0.00	0.00	7,500.00		
10-545-16 M & R EQUIPMENT	16,000	559.35	241.40	431.40	431.40	15,009.25	6%	
10-545-17 M & R VEHICLES	35,000	0.00	318.66	220.73	220.73	34,779.27	1%	
10-545-31 GAS, OIL & TIRES	22,000	0.00	0.00	1,852.18	1,852.18	20,147.82	8%	
10-545-32 OFFICE SUPPLIES	300	0.00	28.50	28.50	28.50	271.50	10%	
10-545-33 DEPARTMENTAL SUPPLIES & EQUIP	7,000	0.00	431.30	484.70	484.70	6,515.30	7%	
10-545-34 MOSQUITO CONTROL EXPENSE	2,000	0.00	0.00	0.00	0.00	2,000.00		
10-545-36 UNIFORMS	2,500	0.00	100.00	269.75	269.75	2,230.25	11%	
10-545-37 RENTAL EQUIPMENT	6,000	0.00	0.00	0.00	0.00	6,000.00		
10-545-53 DUES & SUBSCRIPTIONS	3,000	0.00	0.00	0.00	0.00	3,000.00		
10-545-74 CAPITAL OUTLAY	155,472	136,533.00	0.00	0.00	0.00	18,939.00	88%	
PUBLIC WORKS Totals:	551,692	137,092.35	9,884.00	30,292.50	30,292.50	384,307.15	30%	
10-560-13 STREET LIGHT EXPENSE	32,000	0.00	2,415.70	2,415.70	2,415.70	29,584.30	8%	
10-560-15 M & R PUBLIC PARKING	25,000	0.00	0.00	0.00	0.00	25,000.00		
10-560-16 M & R EQUIPMENT	6,000	0.00	0.00	0.00	0.00	6,000.00		
10-560-33 DEPARTMENTAL SUPPLIES	5,000	0.00	0.00	0.00	0.00	5,000.00		
10-560-34 STRIPING	288,000	0.00	0.00	0.00	0.00	288,000.00		
10-560-35 SIGNS	5,000	0.00	0.00	0.00	0.00	5,000.00		
10-560-43 TOWN ENTRANCE SIGNS	20,000	0.00	0.00	0.00	0.00	20,000.00		
10-560-45 CONTRACTED SERVICES	2,500	0.00	0.00	1,490.00	1,490.00	1,010.00	60%	
10-560-72 STORMWATER	20,000	0.00	0.00	0.00	0.00	20,000.00		
10-560-73 STREET PAVING & REPAIR	52,000	877.12	0.00	0.00	0.00	51,122.88	2%	
10-560-74 CAPITAL OUTLAY	75,000	0.00	0.00	0.00	0.00	75,000.00		
STREETS Totals:	530,500	877.12	2,415.70	3,905.70	3,905.70	525,717.18	1%	
10-580-45 SANITATION CONTRACTS	551,822	0.00	0.00	0.00	0.00	551,822.00		
10-580-46 TIPPING FEES	10,000	0.00	0.00	0.00	0.00	10,000.00		
SANITATION Totals:	561,822	0.00	0.00	0.00	0.00	561,822.00		

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10 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-620-12 SNOWFLAKES	19,470	1,750.00	0.00	0.00	0.00	17,720.00	9%	
10-620-14 PARK WELL	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-620-15 PARK MAINTENANCE	43,000	0.00	33.21	33.21	33.21	42,966.79	0%	
10-620-17 PARK LANDSCAPING	15,000	0.00	0.00	0.00	0.00	15,000.00		
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	0.00	1,500.00		
10-620-19 M & R DOCK/BOARDWALK	200,000	0.00	0.00	0.00	0.00	200,000.00		
10-620-27 SPECIAL EVENTS	6,500	0.00	0.00	0.00	0.00	6,500.00		
10-620-33 PARK SUPPLIES	7,200	0.00	0.00	0.00	0.00	7,200.00		
RECREATION Totals:	294,170	1,750.00	33.21	33.21	33.21	292,386.79	1%	
10-690-02 SALARIES	973,250	0.00	34,766.62	140,217.31	140,217.31	833,032.69	14%	
10-690-03 PART-TIME SALARIES	81,113	0.00	580.00	1,790.00	1,790.00	79,323.00	2%	
10-690-04 OVERTIME	41,199	0.00	1,569.96	5,602.83	5,602.83	35,596.17	14%	
10-690-05 FICA (7.65%)	83,810	0.00	2,721.83	10,916.96	10,916.96	72,893.04	13%	
10-690-06 GROUP INSURANCE	150,603	0.00	7,877.17	19,240.37	19,240.37	131,362.63	13%	
10-690-07 ORBIT RETIREMENT (12.23%)	147,709	0.00	5,261.55	20,859.81	20,859.81	126,849.19	14%	
10-690-08 401K (3%)	30,617	0.00	1,019.60	4,243.86	4,243.86	26,373.14	14%	
10-690-10 EMPLOYEE TRAINING	7,000	0.00	(102.85)	(102.85)	(102.85)	7,102.85	-1%	
10-690-16 M & R EQUIPMENT	35,000	0.00	334.05	1,509.22	1,509.22	33,490.78	4%	
10-690-17 M & R VEHICLES	32,000	0.00	0.00	0.00	0.00	32,000.00		
10-690-31 GAS, OIL & TIRES	38,500	1,010.88	0.00	6,670.89	6,670.89	30,818.23	20%	
10-690-32 OFFICE SUPPLIES	2,500	0.00	0.00	0.00	0.00	2,500.00		
10-690-33 DEPARTMENTAL SUPPLIES	43,000	6,636.35	5,510.56	5,510.56	5,510.56	30,853.09	28%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	0.00	0.00	0.00	0.00	6,000.00		
10-690-36 UNIFORMS	25,500	1,251.46	0.00	0.00	0.00	24,248.54	5%	
10-690-47 PROFESSIONAL SERVICES	4,000	0.00	0.00	0.00	0.00	4,000.00		
10-690-53 DUES & SUBSCRIPTIONS	19,500	0.00	0.00	0.00	0.00	19,500.00		
10-690-57 MISCELLANEOUS	350	0.00	0.00	0.00	0.00	350.00		
10-690-73 COMUNICATIONS EQUIP	9,200	0.00	0.00	0.00	0.00	9,200.00		
10-690-74 CAPITAL OUTLAY	22,000	0.00	0.00	0.00	0.00	22,000.00		

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FIRE DEPARTMENT Totals:	1,752,851	8,898.69	59,538.49	216,458.96	216,458.96	1,527,493.35	13%
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00	
COMMITTEES Totals:	2,000	0.00	0.00	0.00	0.00	2,000.00	
10-999-01 CONTINGENCY	459,930	0.00	0.00	0.00	0.00	459,930.00	
10-999-02 RESERVED	152,941	0.00	0.00	0.00	0.00	152,941.00	
CONTINGENCY Totals:	612,871	0.00	0.00	0.00	0.00	612,871.00	
Expenses Totals:	9,426,597	697,622.46	280,590.75	903,363.32	903,363.32	7,825,611.22	17%
10 GENERAL FUND Revenues Over/(Under) Expenses:			(88,530.63)	(523,534.58)	(523,534.58)		

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12 CAPITAL IMPROVEMENT FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
12-301-00 AD VALOREM TAX (.07)	1,157,116	0.00	24,488.96	29,882.61	29,882.61	(1,127,233.39)	3%	
12-301-03 ONSLOW COUNTY FIRE TAX	486,026	0.00	0.00	0.00	0.00	(486,026.00)		
Revenues Totals:	1,643,142	0.00	24,488.96	29,882.61	29,882.61	(1,613,259.39)	2%	
Expenses								
12-440-01 FIRE STATION #2 PRINCIPAL (DEBT)	373,334	0.00	0.00	0.00	0.00	373,334.00		
12-440-02 FIRE STATION #2 iNTEREST (DEBT)	198,091	0.00	0.00	99,045.34	99,045.34	99,045.66	50%	
12-440-03 JOEMC FIRE TRUCK PRINCIPAL ONLY (DEBT)	17,500	0.00	0.00	0.00	0.00	17,500.00		
12-750-03 BIKE PATH PROJECT	100,000	0.00	0.00	0.00	0.00	100,000.00		
12-750-04 PUBLIC WORKS BUILDING PROJECT	20,000	0.00	0.00	0.00	0.00	20,000.00		
12-750-11 FUTURE CAPITAL IMPROVEMENTS	725,354	0.00	0.00	0.00	0.00	725,354.00		
12-750-45 TAX COLLECTION FEES	17,116	0.00	0.00	0.00	0.00	17,116.00		
12-998-02 T/O TO CAP PROJ FIRE STA 2	191,747	0.00	191,747.00	191,747.00	191,747.00	0.00	100%	
Totals:	1,643,142	0.00	191,747.00	290,792.34	290,792.34	1,352,349.66	18%	
Expenses Totals:	1,643,142	0.00	191,747.00	290,792.34	290,792.34	1,352,349.66	18%	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		(167,258.04)	(260,909.73)	(260,909.73)			

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30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
30-301-00 ACCOMMODATION TAX	2,000,000	0.00	556,576.60	1,027,267.71	1,027,267.71	(972,732.29)	51%
30-301-05 AD VALOREM TAX - Beach	1,653,225	0.00	34,973.50	42,676.35	42,676.35	(1,610,548.65)	3%
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	0.00	0.00	(150,000.00)	
30-329-00 INTEREST INCOME	125,000	0.00	0.00	25,624.07	25,624.07	(99,375.93)	20%
30-345-00 LOCAL OPTION SALES TAX	1,108,888	0.00	0.00	0.00	0.00	(1,108,888.00)	
30-350-01 PAID PARKING REVENUE	336,375	0.00	74,391.89	74,392.79	74,392.79	(261,982.21)	22%
Revenues Totals:	5,373,488	0.00	665,941.99	1,169,960.92	1,169,960.92	(4,203,527.08)	22%
Expenses							
30-710-08 LEASE PAYMENTS	36,900	0.00	0.00	0.00	0.00	36,900.00	
30-710-10 BEACH LOBBYIST CONTRACT	61,300	0.00	3,581.88	6,656.88	6,656.88	54,643.12	11%
30-710-12 BEACH/ACCESS MAINTENANCE	138,100	17,677.00	1,607.00	1,607.00	1,607.00	118,816.00	14%
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	0.00	0.00	20,000.00	
30-710-15 M & R DUNE/CROSSWALK	140,000	0.00	0.00	0.00	0.00	140,000.00	
30-710-45 CONTRACTED SERVICES	24,000	281,070.00	0.00	2,000.00	2,000.00	(259,070.00)	1179%
30-710-59 SEA OATS PROGRAM	37,000	0.00	0.00	0.00	0.00	37,000.00	
SHORELINE PROTECTION Totals:	457,300	298,747.00	5,188.88	10,263.88	10,263.88	148,289.12	68%
30-711-45 TAX COLLECTION FEES	24,454	0.00	0.00	0.00	0.00	24,454.00	
Totals:	24,454	0.00	0.00	0.00	0.00	24,454.00	
30-720-07 NEW RIVER EIS PROJECT	147,500	0.00	0.00	0.00	0.00	147,500.00	
30-720-08 CONTRACTS, PLANS, SPECS	20,000	0.00	0.00	0.00	0.00	20,000.00	
30-720-10 VITEX	285,200	0.00	0.00	151.39	151.39	285,048.61	0%
30-720-50 2022B SOB PAYMENT	1,884,803	0.00	0.00	0.00	0.00	1,884,803.00	
30-720-57 2022C FEMA SOB FEES	1,721,043	0.00	0.00	17,121.03	17,121.03	1,703,921.97	1%
30-720-60 30 YEAR BEACH PLAN	275,000	0.00	0.00	0.00	0.00	275,000.00	
30-720-64 Sandbag Repair Project	200,000	0.00	0.00	0.00	0.00	200,000.00	
BEACH REN. / DUNE STAB. Totals:	4,533,546	0.00	0.00	17,272.42	17,272.42	4,516,273.58	0%

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30 SHORELINE PROTECTION									
Description			Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
30-999-01 FUTURE PROJECTS FUND			358,188	0.00	0.00	0.00	0.00	358,188.00	
CONTINGENCY Totals:			358,188	0.00	0.00	0.00	0.00	358,188.00	
Expenses Totals:			5,373,488	298,747.00	5,188.88	27,536.30	27,536.30	5,047,204.70	6%
30 SHORELINE PROTECTION		Revenues Over/(Under) Expenses:			660,753.11	1,142,424.62	1,142,424.62		

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31 CAPITAL PRJ BEACH MAINTENANCE								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
31-330-00 LOAN PROCEEDS	10,857,304	0.00	0.00	0.00	10,857,303.66	(0.34)	100%	
31-348-08 FEMA REIMBURSEMENT	17,599,184	0.00	0.00	0.00	11,427,633.45	(6,171,550.55)	65%	
31-368-00 NCDEQ GRANT FUNDS	10,500,000	0.00	0.00	0.00	10,500,000.00	0.00	100%	
31-370-00 INVESTMENT INCOME	272,386	0.00	0.00	9,563.00	1,313,474.67	1,041,088.67	482%	
31-399-01 T/I FROM BEACH FUND	9,858,986	0.00	0.00	0.00	9,858,986.00	0.00	100%	
31-399-10 T/I FROM GENERAL FUND	2,000,000	0.00	0.00	0.00	2,000,000.00	0.00	100%	
Revenues Totals:	51,087,860	0.00	0.00	9,563.00	45,957,397.78	(5,130,462.22)	90%	
Expenses								
31-440-00 2022A DEBT SERVICE	8,765,829	0.00	0.00	0.00	8,765,828.60	0.40	100%	
31-440-01 2022C DEBT SERVICE	1,686,801	0.00	0.00	0.00	0.00	1,686,801.00		
31-450-01 PHASE 1 - ENGINEERING & CONSTRUCTION PHASE SUPPORT	14,881	0.00	0.00	0.00	14,881.00	0.00	100%	
31-450-02 PHASE 5 -TRANCHE 1 CONST MGMT & ADM	398,245	0.00	0.00	0.00	417,728.72	(19,483.72)	105%	
31-450-03 PHASE 1 - LABORATORY ANALYSIS	6,020	0.00	0.00	0.00	6,020.00	0.00	100%	
31-450-04 PHASE 1 - REGULATORY COORDINATION & CLOSEOUT	11,048	0.00	0.00	0.00	11,047.50	0.50	100%	
31-450-05 PHASE 1 - MOBILIZATION & DEMOBILIZATION	180,000	0.00	0.00	0.00	180,000.00	0.00	100%	
31-450-06 PHASE 1 - HAUL & PLACEMENT OF BEACH FILL	9,142,736	0.00	0.00	0.00	9,142,735.55	0.45	100%	
31-450-07 PHASE 1 - PAYMENT & PERFORMANCE BONDS	45,000	0.00	0.00	0.00	45,000.00	0.00	100%	
31-450-08 PHASE 1 - PROFESSIONAL FEES	562,915	0.00	0.00	0.00	562,915.14	(0.14)	100%	
31-450-09 PHASE 5 - TRANCHE 2 CONSTRUCTION	10,105,998	0.00	0.00	0.00	10,105,997.60	0.40	100%	
31-450-10 PHASE 5 - TRANCHE 2	747,722	0.00	1,000.25	1,000.25	776,538.91	(28,816.91)	104%	

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31 CAPITAL PRJ BEACH MAINTENANCE							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
ENGINEERING							
31-450-11 PHASE 5 - TRANCHE 2 CONTINGENCY	1,720,665	0.00	0.00	0.00	595.00	1,720,070.00	0%
31-450-79 PHASE 5 - TRANCHE 2 CMM SAND SETTLEMENT	1,200,000	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00	100%
31-450-80 CAT Z - ADMIN FLORENCE DR4393	0	0.00	1,615.00	1,615.00	2,280.00	(2,280.00)	
Totals:	34,587,860	0.00	1,202,615.25	1,202,615.25	31,231,568.02	3,356,291.98	90%
31-460-00 PHASE 4 - PROJECT TRANCHE 3 NCDEQ FUNDED	0	0.00	0.00	0.00	1,690.00	(1,690.00)	
31-460-01 PHASE 4 - TOWN ADMINISTRATION	50,000	0.00	0.00	0.00	0.00	50,000.00	
31-460-02 PHASE 4 - ATM CONSTRUCTION ADMIN, PERMITTING SUPPO	60,000	0.00	2,115.00	2,115.00	28,837.86	31,162.14	48%
31-460-04 PHASE 4 - CMM TERMINATION	480,000	0.00	0.00	0.00	480,000.00	0.00	100%
31-460-05 PHASE 4 - TI COASTAL DESIGN, SURVEY, ENG, TESTING	437,220	128,260.00	0.00	0.00	297,960.00	11,000.00	97%
31-460-06 PHASE 4 - REACH MOBILIZATION & DEMOBILIZATION (STW)	62,000	0.00	0.00	0.00	31,000.00	31,000.00	50%
31-460-07 PHASE 4 - REACH HAUL & PLACEMNT BEACH FILL (STW)	7,600,000	0.00	0.00	0.00	7,600,000.00	0.00	100%
31-460-08 PHASE 4 - PAYMENT AND PERFORMANCE BONDS REACH	50,656	0.00	0.00	0.00	50,656.00	0.00	100%
31-460-09 PHASE 4 - FALL 2025 MOBILIZATION (STW)	65,000	0.00	0.00	0.00	0.00	65,000.00	
31-460-10 PHASE 4 - FALL 2025 NOURISHMENT (STW)	760,000	0.00	0.00	0.00	757,150.00	2,850.00	100%
31-460-11 PHASE 4 - FALL 2025 ENF AND SURVEYING PERMITTING	150,000	0.00	0.00	0.00	0.00	150,000.00	
31-460-12 PHASE 4 - CONTINGENCY	6,785,124	0.00	0.00	0.00	0.00	6,785,124.00	
PHASE 4 NCDEQ GRANT Totals:	16,500,000	128,260.00	2,115.00	2,115.00	9,247,293.86	7,124,446.14	57%

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Period Ending 8/22/2025									
Expenses	Totals:	51,087,860	128,260.00	1,204,730.25	1,204,730.25	40,478,861.88	10,480,738.12	79%	
31 CAPITAL PRJ BEACH MAINTENANCE	Revenues Over/(Under) Expenses:			(1,204,730.25)	(1,195,167.25)	5,478,535.90			

Budget vs Actual

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Period Ending 8/22/2025

32 GRANT PRJ FEMA-4837 PTC8								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
32-348-24 FEMA-4837-NC PTC 8	2,231,206	0.00	0.00	0.00	0.00	(2,231,206.00)		
32-350-00 STATE MATCH	743,736	0.00	0.00	0.00	0.00	(743,736.00)		
32-399-01 T/I FUND 30 SHORELINE PROTECTION	2,974,942	0.00	0.00	0.00	2,974,942.00	0.00	100%	
Revenues Totals:	5,949,884	0.00	0.00	0.00	2,974,942.00	(2,974,942.00)	50%	
Expenses								
32-470-02 PUBLIC CROSSOVER DAMAGE	24,701	1,615.92	0.00	0.00	23,084.58	0.50	100%	
32-470-30 LOSS DETERMIN & COST ANALYSIS RPT	59,810	0.00	0.00	0.00	45,176.75	14,633.25	76%	
32-470-31 UPLAND BORROW SITE INVEST & ANALYSIS	3,000	0.00	0.00	0.00	0.00	3,000.00		
32-470-32 PRE-CONSTRUCTION MEETING/COORD	4,800	0.00	0.00	0.00	184.03	4,615.97	4%	
32-470-33 PROJECT PERMITTING	12,500	0.00	0.00	0.00	19,217.00	(6,717.00)	154%	
32-470-34 FINAL PROJECT DESIGN	15,000	0.00	0.00	0.00	0.00	15,000.00		
32-470-35 PROJECT PLANS & SPEC, BIDDING	15,900	0.00	0.00	0.00	167.90	15,732.10	1%	
32-470-36 PE-CONSTRUCTION MONITORING	24,500	0.00	0.00	0.00	0.00	24,500.00		
32-470-37 EQUIP MOBILIZATION/DEMOBILIZATION	50,000	26,250.00	0.00	0.00	23,750.00	0.00	100%	
32-470-38 BEACH FILL PLACEMENT	2,867,000	2,525,516.80	0.00	0.00	341,483.20	0.00	100%	
32-470-39 PERFORMANCE & PAYMENT BONDS	20,000	1,000.00	0.00	0.00	19,000.00	0.00	100%	
32-470-40 CONSTRUCTION ADMINISTRATION	123,500	0.00	0.00	0.00	27,413.00	96,087.00	22%	
32-470-41 POST CONST MONITORING	19,500	0.00	0.00	0.00	0.00	19,500.00		
32-470-42 STATE & FEDERAL REG COORD & CLOSEOUT	7,500	0.00	5,788.75	5,788.75	19,790.75	(12,290.75)	264%	

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Period Ending 8/22/2025

32 GRANT PRJ FEMA-4837 PTC8								
Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
32-470-99 CONTINGENCY		2,702,173	0.00	0.00	0.00	0.00	2,702,173.00	
FEMA-4837 PTC8 Totals:		5,949,884	2,554,382.72	5,788.75	5,788.75	519,267.21	2,876,234.07	52%
Expenses Totals:		5,949,884	2,554,382.72	5,788.75	5,788.75	519,267.21	2,876,234.07	52%
32 GRANT PRJ FEMA-4837 PTC8 Revenues Over/(Under) Expenses:				(5,788.75)	(5,788.75)	2,455,674.79		

Budget vs Actual

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Period Ending 8/22/2025

50 CAPITAL PRJ FIRE STATION 2								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
50-330-00 LOAN PROCEEDS	5,600,000	0.00	0.00	0.00	5,600,000.00	0.00	100%	
50-339-01 T/I FROM CIF	1,191,757	0.00	191,747.00	191,747.00	1,191,747.71	(9.29)	100%	
50-399-02 T/I FROM GF	232,000	0.00	0.00	0.00	232,000.00	0.00	100%	
Revenues Totals:	7,023,757	0.00	191,747.00	191,747.00	7,023,747.71	(9.29)	100%	
Expenses								
50-450-02 CONSTRUCTION COSTS	6,243,905	0.00	65,633.79	65,633.79	2,611,286.17	3,632,618.83	42%	
50-450-05 ENVIRONMENTAL TESTING (ECS)	59,823	0.00	123.00	123.00	57,396.01	2,426.99	96%	
50-450-07 CONSTRUCTION ADMINISTRATION (BM)	420,463	0.00	3,999.99	3,999.99	336,244.85	84,218.15	80%	
50-450-11 CONTINGENCY	65,516	0.00	0.00	0.00	0.00	65,516.00		
50-450-13 UTILITIES	2,050	0.00	0.00	0.00	2,049.26	0.74	100%	
50-450-74 CAPITAL OUTLAY	232,000	0.00	0.00	0.00	0.00	232,000.00		
Totals:	7,023,757	0.00	69,756.78	69,756.78	3,006,976.29	4,016,780.71	43%	
Expenses Totals:	7,023,757	0.00	69,756.78	69,756.78	3,006,976.29	4,016,780.71	43%	
50 CAPITAL PRJ FIRE STATION 2	Revenues Over/(Under) Expenses:		121,990.22	121,990.22	4,016,771.42			

Budget vs Actual

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Period Ending 8/22/2025

60 GRANT PRJ STORMWATER NCEM DRMG2304									
Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues									
60-368-01 NCEM DRMG2304 GRANT		1,261,607	0.00	0.00	0.00	85,691.97	(1,175,915.03)	7%	
Revenues Totals:		1,261,607	0.00	0.00	0.00	85,691.97	(1,175,915.03)	7%	
Expenses									
60-610-01 ISLAND DR (HW 210) AT SOUTH FIRE STATION		704,211	0.00	0.00	0.00	0.00	704,211.00		
60-610-02 NEW RIVER INLET RD (SR 1568) RPTP		354,396	0.00	0.00	0.00	0.00	354,396.00		
60-610-03 PROJECT MANAGEMENT		13,565	6,782.50	0.00	0.00	6,782.50	0.00	100%	
60-610-04 FIELD SURVEY		26,490	1,540.00	0.00	0.00	24,950.00	0.00	100%	
60-610-05 CONSTRUCTION PLANS		89,650	44,664.00	0.00	0.00	44,986.00	0.00	100%	
60-610-06 PERMITS		45,600	29,200.00	0.00	0.00	16,400.00	0.00	100%	
60-610-07 PROJECT MEETINGS		11,265	11,265.00	0.00	0.00	0.00	0.00	100%	
60-610-08 BID PHASE SERVICES		14,850	14,850.00	0.00	0.00	0.00	0.00	100%	
60-610-09 REIMBURSABLES		1,580	446.53	0.00	0.00	1,133.47	0.00	100%	
STORMWATER PRJ NCEM DRMG2304 Totals:		1,261,607	108,748.03	0.00	0.00	94,251.97	1,058,607.00	16%	
Expenses Totals:		1,261,607	108,748.03	0.00	0.00	94,251.97	1,058,607.00	16%	
60 GRANT PRJ STORMWATER NCEM DRMG2304		Revenues Over/(Under) Expenses:		0.00	0.00	(8,560.00)			

Check Listing

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Check Number	Bank	Vendor	Date	Amount
48728	2	BLACKS TIRE SERVICE INC	07/31/2025	<u>\$2,896.79</u>
48729	2	CW IT SUPPORT, INC	07/31/2025	<u>\$292.02</u>
48730	2	DEBBIE J OWENS	07/31/2025	<u>\$777.92</u>
48731	2	FINNERTY ENTERPRISES INC	07/31/2025	<u>\$44.93</u>
48732	2	HAROLD W WELLS & SON, INC	07/31/2025	<u>\$72,511.31</u>
48733	2	JAMES HUNTER	07/31/2025	<u>\$101.85</u>
48734	2	JILL YOW	07/31/2025	<u>\$14.68</u>
48735	2	NC QUICK PASS PROCESSING CENTER	07/31/2025	<u>\$1.04</u>
48736	2	NOOKS & CRANNIES CLEANING, LLC	07/31/2025	<u>\$500.00</u>
48737	2	PETROLEUM MARKETING GROUP, INC	07/31/2025	<u>\$987.93</u>
48738	2	S.T. WOOTEN CORPORATION	07/31/2025	<u>\$421,940.30</u>
48739	2	SHEPARDS WRECKER & GARAGE, INC	07/31/2025	<u>\$13.60</u>
48740	2	SHERRILL A STRICKLAND JR.	07/31/2025	<u>\$760.00</u>
48741	2	SYNCHRONY BANK	07/31/2025	<u>\$16.76</u>
48742	2	THREAD FX OF MTOPSAIL ISLAND LLC	07/31/2025	<u>\$181.21</u>
48743	2	TI COASTAL SERVICES, INC.	07/31/2025	<u>\$4,000.00</u>
48744	2	TOWN OF SURF CITY	07/31/2025	<u>\$151.39</u>
48745	2	VERIZON COMMUNICATIONS INC	07/31/2025	<u>\$114.03</u>
48746	2	WB BRAWLEY COMPANY	07/31/2025	<u>\$130,638.08</u>
48747	2	BLOSSMAN GAS OF NORTH CAROLINA, INC	08/06/2025	<u>\$124.69</u>
48748	2	DEBBIE J OWENS	08/06/2025	<u>\$977.40</u>
48749	2	DEERE & COMPANY	08/06/2025	<u>\$12,971.36</u>
48750	2	DODSON BROTHERS EXTERMINATING CO INC	08/06/2025	<u>\$80.00</u>
48751	2	GEOSYNTEC CONSULTANS, INC.	08/06/2025	<u>\$10,519.00</u>
48752	2	JODY L THOMPSON	08/06/2025	<u>\$1,623.80</u>
48753	2	KELLY OFFICE MACHINES, INC	08/06/2025	<u>\$583.75</u>
48754	2	NOOKS & CRANNIES CLEANING, LLC	08/06/2025	<u>\$250.00</u>
48755	2	O'REILLY AUTOMOTIVE STORES, INC	08/06/2025	<u>\$682.18</u>
48756	2	ONSLOW WATER & SEWER AUTHORITY	08/06/2025	<u>\$19.78</u>

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Check Number	Bank	Vendor	Date	Amount
48757	2	SHERRILL A STRICKLAND JR.	08/06/2025	<u>\$494.00</u>
48758	2	SUMRELL SUGG, P.A.	08/06/2025	<u>\$10,171.60</u>
48759	2	ARETE ADVISORS LLC	08/14/2025	<u>\$3,264.00</u>
48760	2	BECKER MORGAN GROUP INC	08/14/2025	<u>\$24,306.46</u>
48761	2	CARDIAC LIFE PRODUCTS, INC	08/14/2025	<u>\$2,002.63</u>
48762	2	CHRISTOHER HUCKABY	08/14/2025	<u>\$101.85</u>
48763	2	CW IT SUPPORT, INC	08/14/2025	<u>\$309.13</u>
48764	2	DEBBIE J OWENS	08/14/2025	<u>\$972.40</u>
48765	2	NOOKS & CRANNIES CLEANING, LLC	08/14/2025	<u>\$250.00</u>
48766	2	SANDERSON LAWN MANAGEMENT LLC	08/14/2025	<u>\$171.10</u>
48767	2	SHEPARDS WRECKER & GARAGE, INC	08/14/2025	<u>\$1,026.24</u>
48768	2	SHERRILL A STRICKLAND JR.	08/14/2025	<u>\$608.00</u>
48769	2	SIMPLE COMMUNICATION	08/14/2025	<u>\$480.58</u>
48770	2	SOUTHERN SOFTWARE INC.	08/14/2025	<u>\$4,334.00</u>
48771	2	TOWN OF SURF CITY	08/14/2025	<u>\$3,581.88</u>
48772	2	TRUIST BANK	08/14/2025	<u>\$6,496.50</u>
48773	2	ALINE ACCOUNTING PARTNERS	08/21/2025	<u>\$28,595.00</u>
48774	2	CHUCK PARRISH	08/21/2025	<u>\$100.00</u>
48775	2	CIVICPLUS LLC	08/21/2025	<u>\$4,617.27</u>
48776	2	CM MITCHELL CONSTRUCTION CO INC	08/21/2025	<u>\$1,200,000.00</u>
48777	2	DARLA CAROL FLICKINGER	08/21/2025	<u>\$24.56</u>
48778	2	DEBBIE J OWENS	08/21/2025	<u>\$972.40</u>
48779	2	ENGINEERING CONSULTING SERVICES, LTD	08/21/2025	<u>\$123.00</u>
48780	2	FIRE CONNECTIONS INC	08/21/2025	<u>\$3,851.50</u>
48781	2	FIRST-CITIZENS BANK & TRUST COMPANY	08/21/2025	<u>\$255.69</u>
48782	2	GREATER TOPSAIL AREA CHAMBER OF COMMERCE & TOURISM	08/21/2025	<u>\$1,500.00</u>
48783	2	JANET STEWART GARNER	08/21/2025	<u>\$9.24</u>
48784	2	JONES ONSLOW ELECTRIC MEMBERSHIP CORP	08/21/2025	<u>\$4,241.83</u>
48785	2	KELLY OFFICE MACHINES, INC	08/21/2025	<u>\$525.25</u>

Check Listing

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Check Number	Bank	Vendor	Date	Amount
48786	2	NC INTERLOCAL RISK MGMT AGENCY	08/21/2025	\$39,737.58
48787	2	NOOKS & CRANNIES CLEANING, LLC	08/21/2025	\$250.00
48788	2	ONSLOW COUNTY FINANCE OFFICE	08/21/2025	\$4,365.38
48789	2	ONSLOW WATER & SEWER AUTHORITY	08/21/2025	\$1,023.90
48790	2	SHERRILL A STRICKLAND JR.	08/21/2025	\$513.00
48791	2	SYNCHRONY BANK	08/21/2025	\$206.28
48792	2	TOWN OF SURF CITY	08/21/2025	\$1,333.33
48793	2	VALERIA W EDWARDS	08/21/2025	\$3,000.00
48794	2	WB BRAWLEY COMPANY	08/21/2025	\$65,633.79
67	Checks Totaling -			\$2,083,225.17

Totals By Fund

	Checks	Voids	Total
10	\$218,831.85		\$218,831.85
12	\$742.10		\$742.10
30	\$11,677.64		\$11,677.64
31	\$1,626,670.55		\$1,626,670.55
32	\$5,788.75		\$5,788.75
50	\$219,514.28		\$219,514.28
Totals:	\$2,083,225.17		\$2,083,225.17

Cash Balance Report

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NORTH TOPSAIL BEACH

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Bank 1	CHECKING FCB Acct#- 0852	
	Account	Balance
	10-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	12-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	15-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	30-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	31-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	50-101-02 CHECKING - FCB - BANK CODE 1 - ACCT #0852	\$0.00
	Bank 1	Total: \$0.00
Bank 2	MONEY MARKET FCB Acct#- 0860	
	Account	Balance
	10-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$475,962.32
	12-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$69,833.41
	15-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$0.00
	30-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$789,315.23
	31-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$169,799.25
	32-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$1,732.79
	50-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	\$101,698.55
	60-101-01 MONEY MARKET - FCB- BANK CODE 2 - ACCT #0860	-\$8,560.00
	Bank 2	Total: \$1,599,781.55
Bank 3	NC CAPITAL MANAGEMENT TRUST Acct#-	
	Account	Balance
	10-101-04 NC CASH MGMT TRUST	\$12,524,159.17
	12-101-04 NC CASH MGMT TRUST	\$3,067,485.70
	15-101-04 NC CASH MGMT TRUST	\$0.00
	30-101-04 NC CASH MGMT TRUST	\$5,085,847.34
	31-101-04 NC CASH MGMT TRUST	\$5,010,696.28
	32-101-04 NC CASH MGMT TRUST	\$2,453,942.00
	50-101-04 NC CASH MGMT TRUST	\$3,915,072.87
	Bank 3	Total: \$32,057,203.36
Bank 4	BB&T SAVINGS ACCOUNT Acct#-	
	Account	Balance
	10-101-06 BB & T SAVINGS ACCT	\$0.00

Cash Balance Report

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30-101-06 BB & T SAVINGS ACCT		\$0.00
Bank 4 Total:		\$0.00
Bank 5	POLICE DOJ ACCOUNT Acct#-	
	Account	Balance
10-101-07 POLICE - DOJ Account		\$1,200.15
Bank 5 Total:		\$1,200.15
Bank 6	POLICE STATE ACCOUNT Acct#-	
	Account	Balance
10-101-08 POLICE - STATE Account		\$332.29
Bank 6 Total:		\$332.29
Bank 7	POLICE FEDERAL TREASURY ACCT. Acct#-	
	Account	Balance
10-101-09 POLICE - FED TREASURY Acct.		\$62.31
Bank 7 Total:		\$62.31

Total Cash Balance:	\$33,658,579.66
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