



BOARD OF ALDERMEN
MEMORANDUM

TO: MAYOR MCDERMON AND ALDERMEN

FROM: Caitlin Elliott, Finance Officer

SUBJECT: Monthly Financial Report

DATE: November 18, 2022

The following events occurred during the month of November of 2022 in the Finance Department:

- The Finance Officer is back from maternity leave and getting back into the swing of things! Thank you for all of the well wishes and to Kim Weaver for keeping things afloat in my absence!
- We received the first reimbursement from FEMA in the amount of \$3,829,736.29. This is for the Hurricane Florence, Category G, Beach Renourishment project in Phase 5. These funds have now been applied to our 2022A FEMA Special Obligation Bond.
- Reviewing the statuses of our FEMA projects and grants to ensure we are up to date on submissions and reimbursements.
- Final items for the June 30, 2022, audit are now being completed with the Town's auditor. This process should be finalized in the next few weeks.
- An exciting discovery has been the increasing yield from our North Carolina Capital Management Trust account. For the majority of last fiscal year, the monthly yield was 0.01% and just this past month it has increased to 2.94%. This equates to over \$83,000 in interest so far this fiscal year! Compared to the \$15,000 this account received last year, this is quite a nice shift.

- A Budget to Actual report is contained in this month's packet as well as a graph for the fiscal year. A separate Budget to Actual report is provided for Fund 31, the Capital Project Fund for the beach renourishment project.
- We received \$22,519 in paid parking revenues for the month of October.
- So far this month, we have received \$582,629.31 from Onslow County for property taxes. October's Motor Vehicle taxes are pending for \$5,759.92.
- So far in November, we have processed approximately \$788,906 in accounts payable. The check register is enclosed for review.
- To date, we have received \$85,781 for Occupancy Taxes from short-term rentals during October. The detailed report is provided. This is down from the previous fiscal year which yielded \$111,592 during the same time frame. Please note that we have already exceeded our projected figure for Occupancy Taxes in the Budget to Actual report, Fund 30 revenues.
- Lastly, we received \$293,107.01 for Sales and Use Tax, for collections during October. Last year, for revenue comparison, we collected \$230,134.81 for the same period. We also received the Solid Waste Disposal Tax, which we receive quarterly, for \$195.25.

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

NORTH TOPSAIL BEACH
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Period Ending 6/30/2023

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
Revenues						
10-301-00 AD VALOREM TAX - Current Year	3,678,714	0.00	0.00	1,356,813.96	(2,321,900.04)	37%
10-301-01 AD VALOREM TAX - Prior Years	50,000	0.00	0.00	11,763.49	(38,236.51)	24%
10-301-02 AD VALOREM TAX - MOTV	70,000	0.00	0.00	26,612.50	(43,387.50)	38%
10-317-00 AD VALOREM TAX Penalties	3,000	0.00	0.00	766.64	(2,233.36)	26%
10-317-01 COUNTY GRANT FUNDING	10,000	0.00	0.00	2,701.75	(7,298.25)	27%
10-329-00 INTEREST	15,000	0.00	0.00	74,778.71	59,778.71	499%
10-335-00 MISCELLANEOUS	5,000	0.00	0.00	2,049.50	(2,950.50)	41%
10-335-01 MEETING ROOM	500	0.00	0.00	0.00	(500.00)	
10-336-07 SALE OF TOWN MERCHANDISE	5,000	0.00	0.00	0.00	(5,000.00)	
10-337-00 UTILITIES FRANCHISE TAX	330,000	0.00	0.00	68,826.92	(261,173.08)	21%
10-341-00 BEER & WINE TAX	3,400	0.00	0.00	30.00	(3,370.00)	1%
10-343-00 POWELL BILL ALLOCATIONS	25,000	0.00	0.00	17,058.27	(7,941.73)	68%
10-345-00 LOCAL OPTION SALES TAX	1,864,500	0.00	0.00	1,060,559.30	(803,940.70)	57%
10-347-02 SOLID WASTE DISP TAX	750	0.00	0.00	370.73	(379.27)	49%
10-350-00 RECREATION -RENTAL FEES	1,500	0.00	0.00	1,925.00	425.00	128%
10-350-01 PAID PARKING REVENUE	182,500	0.00	0.00	77,957.69	(104,542.31)	43%
10-351-01 OFFICER CITATIONS & COURT	5,000	0.00	0.00	1,349.05	(3,650.95)	27%
10-352-01 FIRE FINES & VIOLATIONS	2,000	0.00	0.00	0.00	(2,000.00)	
10-352-02 PARKING/CODE ENFORCEMENT FINES	20,000	0.00	0.00	750.00	(19,250.00)	4%
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	48,071.90	(36,928.10)	57%
10-355-01 MECHANICAL PERMITS	15,000	0.00	0.00	4,060.00	(10,940.00)	27%
10-355-02 ELECTRICAL PERMITS	18,000	0.00	0.00	7,350.00	(10,650.00)	41%
10-355-03 PLUMBING PERMITS	2,500	0.00	0.00	700.00	(1,800.00)	28%
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	159.00	(141.00)	53%
10-355-06 TECHNOLOGY FEE	7,500	0.00	0.00	3,172.10	(4,327.90)	42%

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-355-07 REINSPECTION FEE/FINES	3,000	0.00	0.00	550.00	(2,450.00)	18%	
10-357-08 ZONING PERMITS	20,000	0.00	0.00	11,225.00	(8,775.00)	56%	
10-359-00 REFUSE COLLECTION FEES	514,524	0.00	0.00	168,620.64	(345,903.72)	33%	
10-359-50 VACANT LOT SWF	10,000	0.00	0.00	50.00	(9,950.00)	1%	
10-359-51 LOST CART REPLACEMENT	2,000	0.00	0.00	240.00	(1,760.00)	12%	
10-359-52 ADD'L CART RECYCLING	2,500	0.00	0.00	400.00	(2,100.00)	16%	
10-367-01 SALES TAX REFUNDS	20,000	0.00	0.00	24,233.92	4,233.92	121%	
10-368-01 GRASS MOWING REIMB	8,396	0.00	0.00	0.00	(8,396.00)		
10-368-02 GRANT FUNDS	57,400	0.00	0.00	0.00	(57,400.00)		
10-382-00 SALE OF LESO ASSETS	5,000	0.00	0.00	0.00	(5,000.00)		
10-383-00 SALE OF FIXED ASSETS	20,000	0.00	0.00	5,485.00	(14,515.00)	27%	
Revenues Totals:	7,069,484	0.00	0.00	2,978,631.07	(4,090,853.29)	42%	
Expenses							
10-410-02 SALARIES	36,000	0.00	0.00	13,000.00	23,000.00	36%	
10-410-05 FICA (7.65%)	2,754	0.00	0.00	994.50	1,759.50	36%	
10-410-14 TRAVEL & TRAINING	2,000	0.00	0.00	225.00	1,775.00	11%	
10-410-33 DEPARTMENTAL SUPPLIES	1,500	0.00	0.00	0.00	1,500.00		
10-410-42 CHARTER CODES SERVICE	5,000	0.00	0.00	0.00	5,000.00		
10-410-43 AUDITOR FEES	15,500	0.00	0.00	9,375.00	6,125.00	60%	
10-410-45 TAX COLLECTION FEES	62,000	0.00	0.00	28,976.86	33,023.14	47%	
10-410-47 PROFESSIONAL SERVICES	100,000	0.00	0.00	10,991.10	89,008.90	11%	
10-410-50 DONATIONS OTHER AGENCIES	6,000	0.00	0.00	3,500.00	2,500.00	58%	
10-410-53 DUES & SUBSCRIPTIONS	2,750	0.00	0.00	3,354.70	(604.70)	122%	
10-410-57 MISCELLANEOUS	500	0.00	0.00	84.97	415.03	17%	
10-410-58 TAX REFUNDS	2,500	0.00	0.00	249.90	2,250.10	10%	
10-410-95 BOARD STIPEND	3,600	0.00	0.00	600.00	3,000.00	17%	
GOVERNING BODY Totals:	240,104	0.00	0.00	71,352.03	168,751.97	30%	
10-420-02 SALARIES	397,000	0.00	0.00	147,530.04	249,469.96	37%	

Budget vs Actual

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10-420-05 FICA (7.65%)	30,371	0.00	0.00	11,255.95	19,114.55	37%	
10-420-06 GROUP INSURANCE	42,250	0.00	0.00	8,334.84	33,915.16	20%	
10-420-07 ORBIT RETIREMENT (12.23%)	48,553	0.00	0.00	17,947.15	30,605.95	37%	
10-420-08 401K (3%)	11,910	0.00	0.00	4,039.93	7,870.07	34%	
10-420-09 TOWN INSURANCE HRA	30,000	0.00	0.00	13,853.81	16,146.19	46%	
10-420-10 EMPLOYEE TRAINING	6,000	0.00	0.00	317.00	5,683.00	5%	
10-420-11 POSTAGE	2,500	0.00	0.00	230.70	2,269.30	9%	
10-420-12 MANAGER EXPENSE ACCT	1,000	0.00	0.00	17.97	982.03	2%	
10-420-13 TUITION REIMBURSEMENT	2,500	0.00	0.00	0.00	2,500.00		
10-420-15 BANK CHARGES	2,500	0.00	0.00	0.74	2,499.26	0%	
10-420-16 M & R EQUIPMENT	500	0.00	0.00	0.00	500.00		
10-420-17 M & R VEHICLE	1,500	0.00	0.00	52.24	1,447.76	3%	
10-420-18 CONSUMABLES	4,000	0.00	0.00	330.11	3,669.89	8%	
10-420-26 ADVERTISING	1,500	0.00	0.00	0.00	1,500.00		
10-420-31 GAS, OIL & TIRES	2,000	0.00	0.00	336.09	1,663.91	17%	
10-420-33 DEPARTMENT SUPPLIES	6,000	0.00	0.00	4,148.38	1,851.62	69%	
10-420-34 TOWN APPAREL & MERCH EXPENSE	3,000	0.00	0.00	6.54	2,993.46	0%	
10-420-35 IT EQUIPMENT & SERVICES	6,500	0.00	0.00	8,746.06	(2,246.06)	135%	
10-420-45 CONTRACTED SERVICES	26,200	0.00	0.00	10,063.88	16,136.12	38%	
10-420-53 DUES & SUBSCRIPTIONS	8,000	0.00	0.00	5,614.13	2,385.87	70%	
10-420-57 MISCELLANEOUS	500	0.00	0.00	148.54	351.46	30%	
10-420-58 EMPLOYEE ENGAGEMENT	10,000	0.00	0.00	807.00	9,193.00	8%	
10-420-74 CAPITAL OUTLAY	16,000	6,497.98	0.00	0.00	9,502.02	41%	
10-420-76 EQUIPMENT LEASE PAYMENTS	27,500	0.00	0.00	19,814.05	7,685.95	72%	
ADMINISTRATION Totals:	687,784	6,497.98	0.00	253,595.15	427,690.47	38%	
10-490-02 SALARIES	92,500	0.00	0.00	35,443.42	57,056.58	38%	
10-490-03 PART-TIME SALARIES	15,500	0.00	0.00	5,228.93	10,271.07	34%	
10-490-05 FICA (7.65%)	8,262	0.00	0.00	3,111.47	5,150.53	38%	

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-490-06 GROUP INSURANCE	8,500	0.00	0.00	2,083.71	6,416.29	25%	
10-490-07 ORBIT RETIREMENT (12.23%)	11,313	0.00	0.00	4,310.38	7,002.37	38%	
10-490-08 401K (3%)	2,775	0.00	0.00	1,046.76	1,728.24	38%	
10-490-10 EMPLOYEE TRAINING	3,000	0.00	0.00	251.10	2,748.90	8%	
10-490-16 M & R EQUIPMENT	500	0.00	0.00	0.00	500.00		
10-490-17 M & R VEHICLES	1,000	0.00	0.00	121.87	878.13	12%	
10-490-31 GAS, OIL, & TIRES	1,000	0.00	0.00	1,012.73	(12.73)	101%	
10-490-45 CONTRACTED SERVICES	6,000	0.00	0.00	4,800.00	1,200.00	80%	
10-490-53 DUES & SUBSCRIPTIONS	1,650	0.00	0.00	0.00	1,650.00		
10-490-57 MISCELLANEOUS	250	0.00	0.00	0.00	250.00		
10-490-58 CRS FLOOD ACTIVITY	1,400	0.00	0.00	0.00	1,400.00		
PLANNING/ZONING/CAMA Totals:	153,650	0.00	0.00	57,410.37	96,239.38	37%	
10-491-02 SALARIES	135,500	0.00	0.00	53,490.21	82,009.79	39%	
10-491-05 FICA (7.65%)	10,366	0.00	0.00	4,032.97	6,332.78	39%	
10-491-06 GROUP INSURANCE	17,000	0.00	0.00	4,167.42	12,832.58	25%	
10-491-07 ORBIT RETIREMENT (12.23%)	16,572	0.00	0.00	6,375.20	10,196.45	38%	
10-491-08 401K (3%)	4,065	0.00	0.00	1,560.33	2,504.67	38%	
10-491-10 EMPLOYEE TRAINING	4,500	0.00	0.00	1,686.43	2,813.57	37%	
10-491-17 M & R VEHICLES	1,200	0.00	0.00	30.99	1,169.01	3%	
10-491-31 GAS, OIL & TIRES	3,000	0.00	0.00	532.51	2,467.49	18%	
10-491-33 DEPARTMENTAL SUPPLIES	1,050	0.00	0.00	0.00	1,050.00		
10-491-45 CONTRACTED SERVICES	10,000	0.00	0.00	4,800.00	5,200.00	48%	
10-491-53 DUES & SUBSCRIPTIONS	1,555	0.00	0.00	80.00	1,475.00	5%	
10-491-54 DEMOLITION	135,000	0.00	0.00	0.00	135,000.00		
10-491-57 MISCELLANEOUS	500	0.00	0.00	0.00	500.00		
10-491-75 DEBT SERVICE	10,651	0.00	0.00	0.00	10,651.00		
INSPECTIONS Totals:	350,958	0.00	0.00	76,756.06	274,202.34	22%	
10-500-11 PHONES	30,000	0.00	0.00	7,025.38	22,974.62	23%	
10-500-13 UTILITIES	50,000	0.00	0.00	17,462.45	32,537.55	35%	

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-500-15 M & R BUILDINGS/GROUNDS	47,000	0.00	0.00	12,189.29	34,810.71	26%	
10-500-17 LANDSCAPING EXPENSE	7,750	0.00	0.00	1,302.54	6,447.46	17%	
10-500-33 BUILDING SUPPLIES	6,500	0.00	0.00	533.54	5,966.46	8%	
10-500-35 FURNITURE	7,500	0.00	0.00	0.00	7,500.00		
10-500-43 CLEANING SERVICES	7,000	0.00	0.00	2,250.00	4,750.00	32%	
10-500-45 PEST CONTROL	1,500	0.00	0.00	414.00	1,086.00	28%	
10-500-57 TOWN SIGN M & R	5,000	0.00	0.00	0.00	5,000.00		
10-500-58 WEB EOC SERVICE	1,500	0.00	0.00	5,573.50	(4,073.50)	372%	
10-500-74 CAPITAL OUTLAY	350,000	0.00	0.00	4,402.02	345,597.98	1%	
PUBLIC BLDGS Totals:	513,750	0.00	0.00	51,152.72	462,597.28	10%	
10-501-09 WORKER'S COMPENSATION	55,000	0.00	0.00	45,777.69	9,222.31	83%	
10-501-13 PROPERTY LIABILITY & BONDS	129,000	0.00	0.00	110,305.89	18,694.11	86%	
10-501-17 VFIS INSURANCE	22,500	0.00	0.00	22,400.00	100.00	100%	
10-501-53 CYBER INSURANCE	26,000	0.00	0.00	13,626.78	12,373.22	52%	
10-501-54 FLOOD INSURANCE	45,000	0.00	0.00	2,943.00	42,057.00	7%	
INSURANCE Totals:	277,500	0.00	0.00	195,053.36	82,446.64	70%	
10-509-02 PSA SALARY	15,905	0.00	0.00	6,116.70	9,788.30	38%	
10-509-05 FICA (7.65%)	1,220	0.00	0.00	467.90	752.10	38%	
PSA - RETIRED POLICE OFFICERS Totals:	17,125	0.00	0.00	6,584.60	10,540.40	38%	
10-510-02 SALARIES	797,000	0.00	0.00	268,220.22	528,779.78	34%	
10-510-03 PART-TIME SALARIES	5,000	0.00	0.00	3,585.12	1,414.88	72%	
10-510-04 OVERTIME	35,000	0.00	0.00	12,458.95	22,541.05	36%	
10-510-05 FICA (7.65%)	65,178	0.00	0.00	21,449.99	43,728.01	33%	
10-510-06 GROUP INSURANCE	111,000	0.00	0.00	22,406.04	88,593.96	20%	
10-510-07 ORBIT RETIREMENT (13.04%)	103,200	0.00	0.00	36,022.70	67,177.30	35%	
10-510-08 401K (5%)	38,000	0.00	0.00	13,219.62	24,780.38	35%	
10-510-09 BEACH PATROL EXPENSE	15,000	0.00	0.00	384.00	14,616.00	3%	
10-510-10 EMPLOYEE TRAINING	10,000	0.00	0.00	2,643.51	7,356.49	26%	

Budget vs Actual

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10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-510-16 M & R EQUIPMENT	3,500	0.00	0.00	0.00	3,500.00		
10-510-17 M & R VEHICLES	11,000	0.00	0.00	2,938.87	8,061.13	27%	
10-510-31 GAS,OIL & TIRES	55,000	0.00	0.00	13,949.31	41,050.69	25%	
10-510-32 OFFICE SUPPLIES	1,000	0.00	0.00	0.00	1,000.00		
10-510-33 DEPARTMENTAL SUPPLIES	5,050	0.00	0.00	2,467.14	2,582.86	49%	
10-510-36 UNIFORMS	12,000	0.00	0.00	920.10	11,079.90	8%	
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	202.00	3,958.00	5%	
10-510-53 DUES & SUBSCRIPTIONS	21,671	0.00	0.00	5,209.52	16,461.48	24%	
10-510-57 K-9 EXPENSES	2,000	0.00	0.00	0.00	2,000.00		
10-510-60 LESO PROGRAM	5,000	0.00	0.00	0.00	5,000.00		
10-510-73 NON-CAPITAL OUTLAY	17,900	0.00	0.00	4,786.84	13,113.16	27%	
10-510-74 CAPITAL OUTLAY	75,000	12,947.44	0.00	0.00	62,052.56	17%	
10-510-75 DEBT SERVICE	35,712	0.00	0.00	0.00	35,712.00		
10-510-76 TAXES & TITLES	2,250	0.00	0.00	148.00	2,102.00	7%	
POLICE Totals:	1,435,191	12,947.44	0.00	411,011.93	1,011,231.63	30%	
10-545-02 SALARIES	183,500	0.00	0.00	70,635.37	112,864.63	38%	
10-545-03 PART-TIME SALARIES	43,000	0.00	0.00	9,930.05	33,069.95	23%	
10-545-04 OVERTIME	2,000	0.00	0.00	3,070.84	(1,070.84)	154%	
10-545-05 FICA (7.65%)	17,480	0.00	0.00	6,398.22	11,082.03	37%	
10-545-06 GROUP INSURANCE	34,000	0.00	0.00	8,226.96	25,773.04	24%	
10-545-07 ORBIT RETIREMENT (12.23%)	27,946	0.00	0.00	10,172.63	17,772.92	36%	
10-545-08 401K (3%)	6,855	0.00	0.00	2,172.16	4,682.84	32%	
10-545-14 EMPLOYEE TRAINING	2,500	0.00	0.00	0.00	2,500.00		
10-545-16 M & R EQUIPMENT	20,000	0.00	0.00	7,181.68	12,818.32	36%	
10-545-17 M & R VEHICLES	15,000	0.00	0.00	4,979.18	10,020.82	33%	
10-545-31 GAS, OIL & TIRES	20,000	0.00	0.00	5,188.74	14,811.26	26%	
10-545-32 OFFICE SUPPLIES	500	0.00	0.00	0.00	500.00		

Budget vs Actual

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10 GENERAL FUND							
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10-545-33 DEPARTMENTAL SUPPLIES	6,000	0.00	0.00	2,003.76	3,996.24	33%	
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	0.00	1,500.00		
10-545-53 DUES & SUBSCRIPTIONS	0	0.00	0.00	32.08	(32.08)		
10-545-57 MISCELLANEOUS	100	0.00	0.00	0.00	100.00		
10-545-74 CAPITAL OUTLAY	245,000	0.00	0.00	105,500.00	139,500.00	43%	
10-545-75 DEBT SERVICE	11,053	0.00	0.00	850.00	10,203.00	8%	
PUBLIC WORKS Totals:	641,434	0.00	0.00	236,341.67	405,092.13	37%	
10-560-13 STREET LIGHT EXPENSE	30,000	0.00	0.00	7,279.23	22,720.77	24%	
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	1,064.82	2,935.18	27%	
10-560-43 TOWN ENTRANCE SIGNS	2,000	0.00	0.00	0.00	2,000.00		
10-560-73 STREET PAVING & REPAIR	40,000	0.00	0.00	0.00	40,000.00		
10-560-74 CAPITAL OUTLAY	40,000	0.00	0.00	(36,000.00)	76,000.00	-90%	
STREETS Totals:	141,000	0.00	0.00	(27,655.95)	168,655.95	-20%	
10-580-45 SANITATION CONTRACTS	413,969	0.00	0.00	134,548.88	279,420.48	33%	
10-580-46 TIPPING FEES	70,555	0.00	0.00	54,349.50	16,205.50	77%	
10-580-47 RECYCLING	30,000	0.00	0.00	2,181.29	27,818.71	7%	
SANITATION Totals:	514,524	0.00	0.00	191,079.67	323,444.69	37%	
10-620-12 SNOWFLAKES	12,000	0.00	0.00	1,603.80	10,396.20	13%	
10-620-14 PARK WELL	1,500	0.00	0.00	0.00	1,500.00		
10-620-15 PARK MAINTENANCE	40,000	0.00	0.00	2,191.93	37,808.07	5%	
10-620-17 PARK LANDSCAPING	22,250	0.00	0.00	2,921.23	19,328.77	13%	
10-620-18 M & R BIKE PATH	1,500	0.00	0.00	0.00	1,500.00		
10-620-27 SPECIAL EVENTS	40,000	0.00	0.00	17,437.00	22,563.00	44%	
10-620-33 PARK SUPPLIES	3,500	0.00	0.00	0.00	3,500.00		
10-620-72 OCEAN CITY GRANT EXPENSE	10,000	0.00	0.00	2,701.75	7,298.25	27%	
RECREATION Totals:	130,750	0.00	0.00	26,855.71	103,894.29	21%	

Budget vs Actual

NORTH TOPSAIL BEACH
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Period Ending 6/30/2023

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-690-02 SALARIES	865,500	0.00	0.00	313,227.13	552,272.87	36%	
10-690-03 VOL INCENTIVE PAY	2,500	0.00	0.00	0.00	2,500.00		
10-690-04 OVERTIME	40,000	0.00	0.00	11,368.70	28,631.30	28%	
10-690-05 FICA (7.65%)	69,462	0.00	0.00	24,434.80	45,027.20	35%	
10-690-06 GROUP INSURANCE	143,750	0.00	0.00	30,668.96	113,081.04	21%	
10-690-07 ORBIT RETIREMENT (12.23%)	110,743	0.00	0.00	39,389.11	71,353.54	36%	
10-690-08 401K (3%)	27,165	0.00	0.00	9,600.04	17,564.96	35%	
10-690-10 EMPLOYEE TRAINING	5,000	0.00	0.00	818.88	4,181.12	16%	
10-690-16 M & R EQUIPMENT	20,000	0.00	0.00	3,576.72	16,423.28	18%	
10-690-17 M & R VEHICLES	17,500	0.00	0.00	12,497.72	5,002.28	71%	
10-690-31 GAS, OIL & TIRES	20,000	0.00	0.00	4,294.55	15,705.45	21%	
10-690-32 OFFICE SUPPLIES	1,500	0.00	0.00	192.40	1,307.60	13%	
10-690-33 DEPARTMENTAL SUPPLIES	45,500	9,885.00	0.00	1,190.35	34,424.65	24%	
10-690-34 FIRE FIGHTER PHYSICALS	6,000	11,070.35	0.00	0.00	(5,070.35)	185%	
10-690-36 UNIFORMS	8,000	(2,581.00)	0.00	3,889.43	6,691.57	16%	
10-690-53 DUES & SUBSCRIPTIONS	8,500	0.00	0.00	3,112.75	5,387.25	37%	
10-690-57 MISCELLANEOUS	250	0.00	0.00	152.82	97.18	61%	
10-690-73 COMUNICATIONS EQUIP	6,000	3,440.88	0.00	0.00	2,559.12	57%	
10-690-74 CAPITAL OUTLAY	240,000	0.00	0.00	0.00	240,000.00		
FIRE DEPARTMENT Totals:	1,637,370	21,815.23	0.00	458,414.36	1,157,140.06	29%	
10-695-91 PLANNING BOARD EXPENSE	1,000	0.00	0.00	0.00	1,000.00		
10-695-92 BOARD OF ADJUSTMENT EXPENSE	1,000	0.00	0.00	0.00	1,000.00		
COMMITTEES Totals:	2,000	0.00	0.00	0.00	2,000.00		
10-720-10 BEACH LOBBIST CONTRACT	0	0.00	0.00	25,269.22	(25,269.22)		
10-720-14 BEACH RELATED MEETINGS & CONFERENCES	0	0.00	0.00	3,300.00	(3,300.00)		
10-720-45 CONTRACTED SERVICES	0	0.00	0.00	160.00	(160.00)		
BEACH REN. / DUNE STAB. Totals:	0	0.00	0.00	28,729.22	(28,729.22)		

Budget vs Actual

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Period Ending 6/30/2023

10 GENERAL FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
10-999-01 CONTINGENCY	326,345	0.00	0.00	1,806.24	324,538.56	1%	
CONTINGENCY Totals:	326,345	0.00	0.00	1,806.24	324,538.56	1%	
Expenses Totals:	7,069,484	41,260.65	0.00	2,038,487.14	4,989,736.57	29%	
10 GENERAL FUND	Revenues Over/(Under) Expenses:		0.00	940,143.93			

Budget vs Actual

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Period Ending 6/30/2023

12 CAPITAL IMPROVEMENT FUND							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
12-301-00 AD VALOREM TAX (.07)	990,423	0.00	0.00	365,286.06	(625,136.94)	37%	
12-383-00 SALE OF FIXED ASSETS	125,000	0.00	0.00	116,970.00	(8,030.00)	94%	
Revenues Totals:	1,115,423	0.00	0.00	482,256.06	(633,166.94)	43%	
Expenses							
12-750-01 FIRE DEPARTMENT	424,467	0.00	0.00	86,400.00	338,067.00	20%	
12-750-02 FIRE TRUCK	141,489	0.00	0.00	0.00	141,489.00		
12-750-11 FUTURE CAPITAL IMPROVEMENTS	549,467	0.00	0.00	0.00	549,467.00		
Totals:	1,115,423	0.00	0.00	86,400.00	1,029,023.00	8%	
Expenses Totals:	1,115,423	0.00	0.00	86,400.00	1,029,023.00	8%	
12 CAPITAL IMPROVEMENT FUND	Revenues Over/(Under) Expenses:		0.00	395,856.06			

Budget vs Actual

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15 AMERICAN RESCUE PLAN FUNDING							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
15-305-00 AMERICAN RESCUE PLAN FUNDING	118,396	0.00	0.00	118,396.10	0.10	100%	
Revenues Totals:	118,396	0.00	0.00	118,396.10	0.10	100%	
Expenses							
15-790-00 AMERICAN RESCUE PLAN	118,396	0.00	0.00	0.00	118,396.00		
Totals:	118,396	0.00	0.00	0.00	118,396.00		
Expenses Totals:	118,396	0.00	0.00	0.00	118,396.00		
15 AMERICAN RESCUE PLAN FUNDING	Revenues Over/(Under) Expenses:		0.00	118,396.10			

Budget vs Actual

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Period Ending 6/30/2023

30 SHORELINE PROTECTION							
Description	Budget	Encumbrance	MTD	YTD	Variance	Percent	
Revenues							
30-301-00 ACCOMMODATION TAX	1,500,000	0.00	0.00	1,715,151.71	215,151.71	114%	
30-301-05 AD VALOREM TAX - Beach	1,414,890	0.00	0.00	521,681.11	(893,208.89)	37%	
30-317-01 COUNTY GRANT FUNDING	150,000	0.00	0.00	0.00	(150,000.00)		
30-329-00 INTEREST INCOME	1,000	0.00	0.00	25,001.37	24,001.37	2500%	
30-336-00 SEA OATS PROGRAM	25,000	0.00	0.00	0.00	(25,000.00)		
30-345-00 LOCAL OPTION SALES TAX	653,873	0.00	0.00	363,010.24	(290,862.76)	56%	
30-350-01 PAID PARKING REVENUE	547,500	0.00	0.00	233,873.06	(313,626.94)	43%	
30-383-02 SPECIAL ASSESSMENT	7,000	0.00	0.00	0.00	(7,000.00)		
Revenues Totals:	4,299,263	0.00	0.00	2,858,717.49	(1,440,545.51)	66%	
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	0.00	60,000.00		
30-710-12 BEACH/ACCESS MAINTENANCE	50,000	0.00	0.00	8,711.92	41,288.08	17%	
30-710-14 BEACH MEETINGS / CONFERENCES	20,000	0.00	0.00	0.00	20,000.00		
30-710-15 M & R DUNE/CROSSWALK	8,000	0.00	0.00	0.00	8,000.00		
30-710-45 CONTRACTED SERVICES	10,000	0.00	0.00	0.00	10,000.00		
30-710-59 SEA OATS PROGRAM	50,000	0.00	0.00	44,250.00	5,750.00	89%	
Totals:	246,000	0.00	0.00	52,961.92	193,038.08	22%	
30-720-07 Harden Structure Permit/Design	280,000	0.00	0.00	47,353.50	232,646.50	17%	
30-720-08 CONTRACTS, PLANS, SPECS	134,000	0.00	0.00	91,135.03	42,864.97	68%	
30-720-18 OTHER CONTRACTS & PLANS	60,000	0.00	0.00	41,800.00	18,200.00	70%	
30-720-50 2022B SOB PAYMENT	2,030,484	0.00	0.00	0.00	2,030,484.00		
30-720-57 2022C FEMA SOB FEES	0	0.00	0.00	12,500.00	(12,500.00)		
30-720-58 2022A FEMA SOB FEES	0	0.00	0.00	133,200.00	(133,200.00)		
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	1,318,779	0.00	0.00	0.00	1,318,779.00		

Budget vs Actual

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Period Ending 6/30/2023

BEACH REN. / DUNE STAB. Totals:	4,053,263	0.00	0.00	325,988.53	3,727,274.47	8%
Expenses Totals:	4,299,263	0.00	0.00	378,950.45	3,920,312.55	9%
30 SHORELINE PROTECTION Revenues Over/(Under) Expenses:			0.00	2,479,767.04		

Budget vs Actual

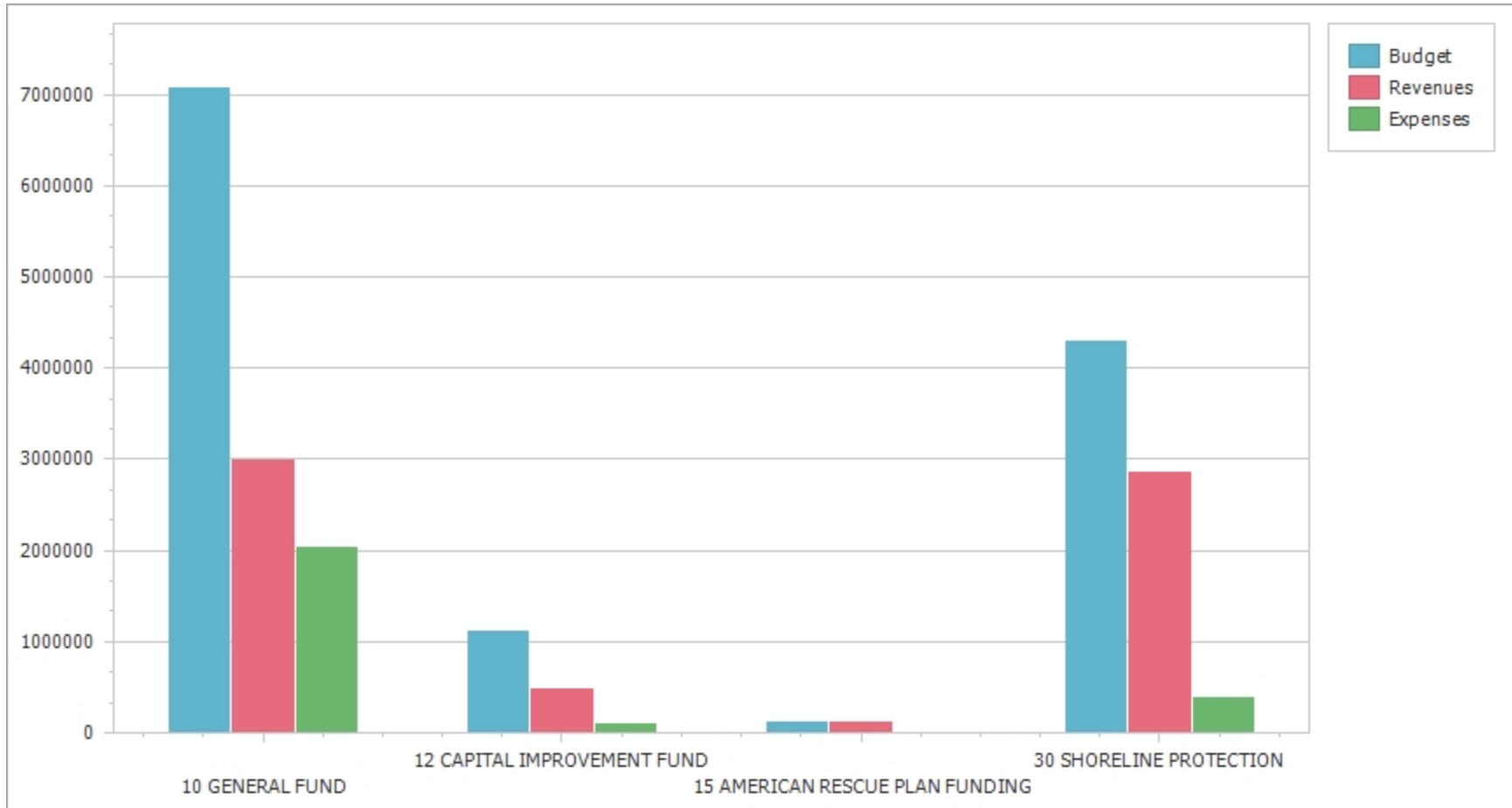
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Period Ending 6/30/2025

31 CAPITAL PROJECT BEACH MAINTENANCE

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
Revenues						
31-330-00 LOAN PROCEEDS	0	0.00	0.00	4,110,678.96	4,110,678.96	
31-348-08 FEMA REIMBURSEMENT	9,000,000	0.00	0.00	3,829,736.29	(5,170,263.71)	43%
Revenues Totals:	9,000,000	0.00	0.00	7,940,415.25	(1,059,584.75)	88%
Expenses						
31-450-01 ENGINEERING & CONSTRUCTION PHASE SUPPORT	9,000	0.00	0.00	3,996.00	5,004.00	44%
31-450-02 CONSTRUCTION MANAGEMENT & ADMINISTRATION	210,000	0.00	0.00	193,762.25	16,237.75	92%
31-450-03 LABORATORY ANALYSIS	44,400	0.00	0.00	0.00	44,400.00	
31-450-04 REGULATORY COORDINATION & CLOSEOUT	10,000	0.00	0.00	57.50	9,942.50	1%
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	3,513,480.04	4,864,629.96	42%
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	466,800.00	(343,310.00)	378%
Totals:	9,000,000	0.00	0.00	4,403,095.79	4,596,904.21	49%
Expenses Totals:	9,000,000	0.00	0.00	4,403,095.79	4,596,904.21	49%
31 CAPITAL PROJECT BEACH MAINTENANCE	Revenues Over/(Under) Expenses:		0.00	3,537,319.46		



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: 11/1/2022 - 11/18/2022

GL Account - 30-301-00 ACCOMMODATION TAX					
Date	Description	Source	Debits	Credits	Date
Fiscal Period - FY 22-23		Beg Balance	\$0.00	\$3,570,600.13	
11/01/2022	OCC TAX	GL GJ	\$0.00	\$299.05	11/02/2022
11/03/2022	OCC TAX	GL GJ	\$0.00	\$142.95	11/04/2022
11/10/2022	OCC TAX	GL GJ	\$0.00	\$22,815.30	11/14/2022
11/10/2022	OCC TAX	GL GJ	\$0.00	\$61.96	11/14/2022
11/15/2022	OCC TAX	GL GJ	\$0.00	\$53,189.72	11/16/2022
11/15/2022	OCC TAX	GL GJ	\$0.00	\$53.16	11/16/2022
11/16/2022	OCC TAX	GL GJ	\$0.00	\$8,735.42	11/16/2022
11/17/2022	OCC TAX	GL GJ	\$0.00	\$483.30	11/18/2022
Transaction Totals			\$0.00	\$85,780.86	
**	End Balance		\$0.00	\$85,780.86	**

Check Listing

Date From: 11/1/2022 Date To: 11/18/2022

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
46594	1	AMERICAN INDUSTRIES, INC.	11/02/2022	<u>\$2,609.55</u>
46595	1	COMPUTER WARRIORS, INC.	11/02/2022	<u>\$739.69</u>
46596	1	CROSSLEY MCINTOSH COLLIER	11/02/2022	<u>\$2,045.00</u>
46597	1	LOWE'S HOME CENTERS	11/02/2022	<u>\$819.18</u>
46598	1	MES	11/02/2022	<u>\$2,867.44</u>
46599	1	ONslow COUNTY SOLID WASTE DEPT	11/02/2022	<u>\$13,514.13</u>
46600	1	PLURIS, LLC	11/02/2022	<u>\$271.83</u>
46601	1	SNEADS FERRY OIL & LP GAS	11/02/2022	<u>\$500.24</u>
46602	1	THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	11/02/2022	<u>\$3,125.00</u>
46603	1	VERIZON WIRELESS	11/02/2022	<u>\$844.90</u>
46604	1	CHARTER COMMUNICATIONS	11/10/2022	<u>\$819.26</u>
46605	1	DODSON PEST CONTROL	11/10/2022	<u>\$119.00</u>
46606	1	FIRE CONNECTIONS	11/10/2022	<u>\$468.31</u>
46607	1	GFL ENVIRONMENTAL	11/10/2022	<u>\$33,342.51</u>
46608	1	JOKSAS VALENTINAS	11/10/2022	<u>\$70.90</u>
46609	1	JONES ONslow ELECTRIC COMPANY	11/10/2022	<u>\$2,426.41</u>
46610	1	ONslow COUNTY SOLID WASTE DEPT	11/10/2022	<u>\$13,514.13</u>
46611	1	PEACHY CLEAN	11/10/2022	<u>\$250.00</u>
46612	1	SAFE AIR SYSTEMS	11/10/2022	<u>\$450.10</u>
46613	1	SHEPARD'S WRECKER SERVICE	11/10/2022	<u>\$400.00</u>
46614	1	T-N-T ENTERPRISES	11/10/2022	<u>\$1,673.80</u>
46615	1	TOWN OF SURF CITY	11/10/2022	<u>\$5,113.20</u>
46616	1	TRUIST BANK	VOIDED 11/10/2022	<u>\$4,932.31</u>
46617	1	WELLS INSURANCE	11/10/2022	<u>\$45,750.00</u>
46618	1	TRUIST BANK	11/15/2022	<u>\$5,151.87</u>
46619	1	DANA SAFETY SUPPLY, INC.	11/17/2022	<u>\$1,817.82</u>
46620	1	DIAL CORDY	11/17/2022	<u>\$4,158.25</u>
46621	1	GFL ENVIRONMENTAL	11/17/2022	<u>\$554.84</u>
46622	1	JONES ONslow ELECTRIC COMPANY	11/17/2022	<u>\$1,346.54</u>
46623	1	KATE WINZLER	11/17/2022	<u>\$320.63</u>
46624	1	MOTOROLA SOLUTIONS, INC.	11/17/2022	<u>\$5,963.65</u>
46625	1	O'REILLY AUTOMOTIVE INC.	11/17/2022	<u>\$1,359.65</u>

Check Listing

Date From: 11/1/2022 Date To: 11/18/2022

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

NORTH TOPSAIL BEACH

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Check Number	Bank	Vendor	Date	Amount
46626	1	ONSLow WATER & SEWER AUTHORITY	11/17/2022	<u>\$325.24</u>
46627	1	PNC BANK	11/17/2022	<u>\$44,100.00</u>
46628	1	SHEPARD'S WRECKER SERVICE	11/17/2022	<u>\$434.21</u>
46629	1	SUTPHEN CORPORATION	11/17/2022	<u>\$81.53</u>
46630	1	TI COASTAL SERVICES, INC.	11/17/2022	<u>\$41,800.00</u>
46631	1	WILL BE HANDY	11/17/2022	<u>\$2,600.00</u>
46632	1	WILLIAM J SELLERS	11/17/2022	<u>\$33,500.00</u>
46633	1	APPLIED TECHNOLOGY AND	11/17/2022	<u>\$2,607.00</u>
46634	1	TI COASTAL SERVICES, INC.	11/17/2022	<u>\$511,050.00</u>
41	Checks Totaling -			\$793,838.12

Totals By Fund

	Checks	Voids	Total
10	\$188,449.07	\$4,932.31	\$183,516.76
30	\$135,982.05		\$135,982.05
31	\$469,407.00		\$469,407.00
Totals:	\$793,838.12	\$4,932.31	\$788,905.81