REVENUE GENERAL FUND - REVENUE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 08/31/2025

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 10 General Fund						
10-301-0000 Ad Valorem Taxes - General Fun	2,385,459.67	69.69	2,884.54	0.00	2,382,575.13	100
10-301-0200 Ad Valorem Tx Penalty & Int	300.00	4.08	132.60	0.00	167.40	56
10-302-0000 Vehicle Tax - Current	30,000.00	3,443.75	7,387.67	0.00	22,612.33	75
10-303-0100 Topsail Accomodations Tax	320,000.00	70,102.87	146,059.77	0.00	173,940.23	54
10-328-0000 Cable Tv Franchise	15,000.00	0.00	0.00	0.00	15,000.00	100
10-329-0000 Interest Income - Gf	370,000.00	34,171.60	64,419.68	0.00	305,580.32	83
10-332-0000 Tower Lease	85,000.00	5,088.47	10,176.94	0.00	74,823.06	88
10-333-0000 Wireless Application	5,000.00	0.00	0.00	0.00	5,000.00	100
10-337-0000 Utility Franchise Tax	120,000.00	0.00	0.00	0.00	120,000.00	100
10-343-0000 Powell Bill Allocation	23,000.00	0.00	0.00	0.00	23,000.00	100
10-345-0000 Local Sales & Use Tax	190,000.00	22,108.65	22,108.65	0.00	167,891.35	88
10-345-0100 County Option 4 Tax	560,000.00	189,186.14	189,186.14	0.00	370,813.86	66
10-345-0600 Solid Waste Tx	200.00	93.54	93.54	0.00	106.46	53
10-351-0000 Court Costs/Fees/Charges	200.00	14.00	25.00	0.00	175.00	88
10-353-0000 Boat Ramp Fees	30,000.00	1,801.00	9,735.00	0.00	20,265.00	68
10-354-0000 Boat Slip Fees	50,000.00	1,995.00	3,605.00	0.00	46,395.00	93
10-356-0000 Beach Access Permits	15,000.00	0.00	0.00	0.00	15,000.00	100
10-357-0000 Building Permits	53,567.53	16,225.00	24,883.00	0.00	28,684.53	54
10-357-0100 Electrical Permits	7,000.00	405.00	1,065.00	0.00	5,935.00	85
10-357-0200 Plumbing Permits	2,000.00	105.00	315.00	0.00	1,685.00	84
10-357-0300 Hvac Permits	5,000.00	230.00	690.00	0.00	4,310.00	86
10-357-0400 Insulation Permits	1,050.00	55.00	165.00	0.00	885.00	84
10-357-0500 Zoning /Other Fees	6,000.00	1,250.00	2,400.00	0.00	3,600.00	60
10-357-0600 Tech Fee	3,000.00	1,045.74	1,436.83	0.00	1,563.17	52
10-357-0700 House Moving Permit	0.00	0.00	3.75	0.00	-3.75	0
10-357-0800 Demolition Permit	1,000.00	0.00	200.00	0.00	800.00	80
10-358-0000 Solid Waste Fees	581,820.00	47,439.39	94,745.06	0.00	487,074.94	84
10-360-0000 Civil Citation	7,000.00	210.00	310.00	0.00	6,690.00	96
10-361-0000 Parking Enforcement	3,000.00	3,233.00	3,233.00	0.00	-233.00	-8
10-362-0000 Parking Revenue	100,000.00	29,875.45	29,875.45	0.00	70,124.55	70
10-367-0000 Sales Tax Refund	30,000.00	0.00	44,299.00	0.00	-14,299.00	-48
10-382-0000 Sale Of Surplus Property	20,000.00	824.29	7,191.29	0.00	12,808.71	64
10-383-0000 Town Property Rental	0.00	1,300.00	1,300.00	0.00	-1,300.00	0
10-384-0000 Merchandise Revenue	6,000.00	1,420.00	2,786.39	0.00	3,213.61	54
10-386-0000 Donations-Fire Department	0.00	200.00	200.00	0.00	-200.00	0
10-386-0100 Donations-Police Dept	0.00	0.00	100.00	0.00	-100.00	0
10-387-0000 Hra Reimbursement Fd	0.00	15.00	6,015.00	0.00	-6,015.00	0
10-389-0000 Employee Health Premium	1,000.00	2,843.28	2,843.28	0.00	-1,843.28	-184
10-391-0000 Nc-Usub Drug Tx Police	0.00	0.00	-25.00	0.00	25.00	0
10-396-0000 Grants From State	120,000.00	0.00	25,500.00	0.00	94,500.00	79
10-399-0000 Appropriated Fund Balance	439,173.00	0.00	439,173.00	0.00	0.00	0
10-399-0500 Transfer Fr Capital Reserve	221,403.08	0.00	221,403.08	0.00	0.00	0
General Fund Subtotal	5,807,173.28	434,754.94	1,365,922.66	0.00	4,441,250.62	76
Report Total Revenue	**$5,807,173.28**	**$434,754.94**	**$1,365,922.66**	**$0.00**	**$4,441,250.62**	**76**

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 08/31/2025

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 410 Governing Body						
10-410-0200 Salaries	18,000.00	0.00	0.00	0.00	18,000.00	100
10-410-0400 Professional Services - Audit	11,000.00	0.00	0.00	0.00	11,000.00	100
10-410-0401 Professional Services - Legal	45,000.00	1,657.50	1,657.50	0.00	43,342.50	96
10-410-0402 Professional Services	20,000.00	15,000.00	15,000.00	0.00	5,000.00	25
10-410-0500 Fica	1,377.00	0.00	0.00	0.00	1,377.00	100
10-410-1400 Staff Development	800.00	0.00	0.00	0.00	800.00	100
10-410-3300 Departmental Supplies	450.00	0.00	0.00	0.00	450.00	100
10-410-4600 Tb Elections Expense	3,000.00	0.00	0.00	0.00	3,000.00	100
10-410-5300 Dues And Subscriptions	1,700.00	0.00	0.00	0.00	1,700.00	100
10-410-5700 Inter Governmental Relations	1,500.00	203.17	203.17	0.00	1,296.83	86
10-410-7403 Special Projects	5,000.00	0.00	0.00	0.00	5,000.00	100
Governing Body Subtotal	107,827.00	16,860.67	16,860.67	0.00	90,966.33	84

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 420 Administration						
10-420-0200 Salaries	485,120.69	37,368.56	79,247.51	0.00	405,873.18	84
10-420-0201 Salaries - Overtime	4,000.00	111.41	297.71	0.00	3,702.29	93
10-420-0301 Unemployment	1,500.00	0.00	0.00	0.00	1,500.00	100
10-420-0302 Longevity	3,350.00	0.00	1,832.84	0.00	1,517.16	45
10-420-0402 Professional Services	32,000.00	550.00	550.00	0.00	31,450.00	98
10-420-0404 Counseling Services	2,000.00	0.00	0.00	0.00	2,000.00	100
10-420-0500 Fica	37,417.73	2,827.43	6,148.33	0.00	31,269.40	84
10-420-0600 Group Insurance	59,114.29	5,149.44	9,880.73	0.00	49,233.56	83
10-420-0700 Retirement	70,531.20	5,331.24	10,722.77	0.00	59,808.43	85
10-420-0701 401-K	24,456.03	1,874.02	2,750.09	0.00	21,705.94	89
10-420-1000 Service Fees	20,000.00	1,176.05	1,176.05	0.00	18,823.95	94
10-420-1100 Communications	16,000.00	1,022.64	1,912.90	0.00	14,087.10	88
10-420-1101 Postage	1,000.00	322.77	353.41	0.00	646.59	65
10-420-1300 Utilities	35,000.00	2,645.61	8,649.52	0.00	26,350.48	75
10-420-1400 Staff Development	5,500.00	0.00	0.00	0.00	5,500.00	100
10-420-1401 Tuition Assistance Prog	3,000.00	0.00	0.00	0.00	3,000.00	100
10-420-1600 M&R - Equipment	3,400.00	478.01	701.01	0.00	2,698.99	79
10-420-3300 Departmental Supplies	6,000.00	653.14	653.14	0.00	5,346.86	89
10-420-3600 Uniforms	500.00	0.00	0.00	0.00	500.00	100
10-420-4500 Contracted Services	16,000.00	1,650.00	2,525.00	0.00	13,475.00	84
10-420-4502 Tax Collection	5,000.00	-30.00	-120.00	0.00	5,120.00	102
10-420-4503 Town Code Updates	5,651.09	0.00	4,850.60	0.00	800.49	14
10-420-4601 Computer Maintenance	152,000.00	9,899.74	48,078.85	2,099.76	101,821.39	67
10-420-5300 Dues And Subscriptions	2,500.00	190.05	290.05	0.00	2,209.95	88
10-420-5400 Insurance And Bonding	117,371.30	4,424.75	76,299.02	0.00	41,072.28	35
10-420-7500 Debt Service	166,451.98	0.00	0.00	0.00	166,451.98	100
10-420-7501 Debt Service - Interest	30,268.62	0.00	0.00	0.00	30,268.62	100
Administration Subtotal	1,305,132.93	75,644.86	256,799.53	2,099.76	1,046,233.64	80

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 08/31/2025

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 450 Inspections And Planning						
10-450-0200 Salaries	169,764.92	9,629.69	17,713.03	0.00	152,051.89	90
10-450-0201 Salaries Overime	2,000.00	99.76	99.76	0.00	1,900.24	95
10-450-0302 Longevity	250.00	0.00	0.00	0.00	250.00	100
10-450-0500 Fica	13,140.02	717.45	1,322.28	0.00	11,817.74	90
10-450-0600 Group Insurance	25,546.54	1,020.50	2,114.34	0.00	23,432.20	92
10-450-0700 Retirement	24,768.50	1,287.63	2,291.73	0.00	22,476.77	91
10-450-0701 401K	8,358.66	153.64	153.64	0.00	8,205.02	98
10-450-1101 Postage	100.00	0.00	0.00	0.00	100.00	100
10-450-1400 Staff Development	5,000.00	525.60	525.60	0.00	4,474.40	89
10-450-1700 M&R Vehicle	1,000.00	0.00	0.00	0.00	1,000.00	100
10-450-2600 Advertising	800.00	0.00	0.00	0.00	800.00	100
10-450-3100 Veh Operating Supplies	500.00	69.99	69.99	0.00	430.01	86
10-450-3300 Departmental Supplies	1,200.00	151.05	151.05	0.00	1,048.95	87
10-450-3600 Uniforms	700.00	0.00	0.00	0.00	700.00	100
10-450-4601 Computer Software Maint	5,000.00	0.00	0.00	0.00	5,000.00	100
10-450-5300 Dues And Subscriptions	500.00	0.00	0.00	0.00	500.00	100
10-450-7401 Capital Outlay Land Use Plan	13,500.00	3,325.00	3,325.00	0.00	10,175.00	75
Inspections And Planning Subtotal	272,128.64	16,980.31	27,766.42	0.00	244,362.22	90

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 510 Police						
10-510-0200 Salaries	787,671.15	63,687.01	129,247.53	0.00	658,423.62	84
10-510-0201 Salaries - Overtime	25,000.00	722.95	3,872.12	0.00	21,127.88	85
10-510-0300 Salaries - Part-Time	4,000.00	0.00	0.00	0.00	4,000.00	100
10-510-0302 Longevity	4,100.00	0.00	0.00	0.00	4,100.00	100
10-510-0401 Legal	6,500.00	0.00	6,384.00	0.00	116.00	2
10-510-0402 Professional Services	500.00	355.15	355.15	0.00	144.85	29
10-510-0500 Fica	62,837.57	4,946.28	10,217.51	0.00	52,620.06	84
10-510-0600 Group Insurance	128,842.19	10,385.15	19,865.29	0.00	108,976.90	85
10-510-0700 Retirement	127,790.53	10,089.31	20,856.68	0.00	106,933.85	84
10-510-0701 401-K	40,633.56	2,458.69	3,822.25	0.00	36,811.31	91
10-510-0702 Supplemental Retirement	4,735.00	364.08	728.16	0.00	4,006.84	85
10-510-1100 Communications	200.00	0.00	0.00	0.00	200.00	100
10-510-1400 Staff Development	19,500.00	80.00	80.00	0.00	19,420.00	100
10-510-1600 M&R - Equipment	3,500.00	0.00	0.00	0.00	3,500.00	100
10-510-1700 M&R - Vehicles	11,000.00	382.91	382.91	0.00	10,617.09	97
10-510-1800 Vehicle Allowance	16,800.00	1,400.00	2,800.00	0.00	14,000.00	83
10-510-3100 Vehicle Operating Supplies	25,000.00	2,345.45	2,345.45	0.00	22,654.55	91
10-510-3300 Departmental Supplies	14,000.00	67.80	118.69	0.00	13,881.31	99
10-510-3600 Uniforms	6,500.00	113.18	351.89	0.00	6,148.11	95
10-510-4500 Contracted Services	12,100.00	0.00	0.00	0.00	12,100.00	100
10-510-4600 Pre-Employment Exams	3,000.00	0.00	0.00	0.00	3,000.00	100
10-510-5300 Dues And Subscriptions	500.00	67.76	67.76	0.00	432.24	86
10-510-7400 Capital Outlay Equipment	16,098.74	16,179.58	16,179.58	0.00	-80.84	-1
10-510-7401 Capital Outlay Vehicle	56,856.49	0.00	0.00	47,145.00	9,711.49	17
10-510-7406 Capital Bullet Vest	3,000.00	0.00	0.00	0.00	3,000.00	100
Police Subtotal	1,380,665.23	113,645.30	217,674.97	47,145.00	1,115,845.26	81

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 08/31/2025

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 520 Fire						
10-520-0200 Salaries	0.00	0.00	70.00	0.00	-70.00	0
10-520-0201 Salaries, Overtime	32,573.22	1,677.56	3,463.60	0.00	29,109.62	89
10-520-0300 Salaries - Stipend	82,530.00	0.00	0.00	0.00	82,530.00	100
10-520-0302 Longevity	1,450.00	0.00	0.00	0.00	1,450.00	100
10-520-0303 Salary Full Time	446,439.82	30,292.15	61,798.66	0.00	384,641.16	86
10-520-0500 Fica	42,958.04	2,290.88	6,284.38	0.00	36,673.66	85
10-520-0600 Group Insurance	105,966.77	8,151.44	14,753.41	0.00	91,213.36	86
10-520-0601 Hra Fd	0.00	1,176.79	1,291.79	0.00	-1,291.79	0
10-520-0700 Retirement	69,073.68	4,610.03	9,410.80	0.00	59,662.88	86
10-520-0701 401K	23,950.65	1,160.53	1,764.38	0.00	22,186.27	93
10-520-0800 Firemen Pension Fund State	1,000.00	0.00	0.00	0.00	1,000.00	100
10-520-1100 Communications	500.00	0.00	-30.00	0.00	530.00	106
10-520-1101 Fire Dept Postage	50.00	0.00	38.01	0.00	11.99	24
10-520-1400 Staff Development	5,000.00	259.00	259.00	0.00	4,741.00	95
10-520-1600 M&R - Equipment	15,000.00	0.00	0.00	1,268.02	13,731.98	92
10-520-1700 M&R - Vehicles	30,000.00	0.00	316.89	0.00	29,683.11	99
10-520-2000 Housing	24,200.00	1,618.21	4,733.94	0.00	19,466.06	80
10-520-2600 Advertising	100.00	0.00	0.00	0.00	100.00	100
10-520-3100 Vehicle Operating Supplies	8,500.00	617.08	617.08	0.00	7,882.92	93
10-520-3300 Departmental Supplies	4,000.00	442.50	492.67	0.00	3,507.33	88
10-520-3600 Uniforms	6,000.00	100.00	100.00	0.00	5,900.00	98
10-520-5300 Dues And Subscriptions	1,200.00	356.40	356.40	0.00	843.60	70
10-520-7400 Co Equipment Replacement	62,638.00	0.00	0.00	0.00	62,638.00	100
Fire Subtotal	963,130.18	52,752.57	105,721.01	1,268.02	856,141.15	89

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 600 Public Works						
10-600-0200 Salaries	288,655.26	16,973.57	33,653.40	0.00	255,001.86	88
10-600-0201 Salaries - Overtime	25,000.00	116.81	183.45	0.00	24,816.55	99
10-600-0300 Stand By Time	6,500.00	0.00	0.00	0.00	6,500.00	100
10-600-0302 Longevity	100.00	0.00	0.00	0.00	100.00	100
10-600-0500 Fica	24,491.88	1,272.77	2,519.60	0.00	21,972.28	90
10-600-0600 Group Insurance	52,745.36	2,424.34	6,652.45	0.00	46,092.91	87
10-600-0700 Retirement	48,563.58	2,295.68	4,548.13	0.00	44,015.45	91
10-600-0701 401-K	15,682.76	698.50	1,040.24	0.00	14,642.52	93
10-600-1400 Staff Development	2,000.00	344.76	344.76	0.00	1,655.24	83
10-600-1500 M&R - Buildings	50,371.87	622.01	2,851.08	0.00	47,520.79	94
10-600-1501 M&R - Grounds	6,000.00	565.90	1,312.68	0.00	4,687.32	78
10-600-1600 M&R - Equipment	20,000.00	8,861.16	8,865.30	0.00	11,134.70	56
10-600-1601 Rental Equipment	1,000.00	0.00	0.00	0.00	1,000.00	100
10-600-1700 M&R - Vehicles	5,000.00	21.75	1,189.96	0.00	3,810.04	76
10-600-3100 Vehicle Operating Supplies	4,000.00	523.53	523.53	0.00	3,476.47	87
10-600-3200 Mosquito Control	3,000.00	0.00	0.00	0.00	3,000.00	100
10-600-3300 Departmental Supplies	8,000.00	42.47	455.44	0.00	7,544.56	94
10-600-3303 Building Supplies	4,000.00	549.39	549.39	0.00	3,450.61	86
10-600-3600 Uniforms	2,000.00	618.88	618.88	0.00	1,381.12	69
10-600-4501 Cs/Ts/Np	12,000.00	11,745.00	11,745.00	0.00	255.00	2
10-600-5600 C Outlay Street Improvements	0.00	312.22	312.22	0.00	-312.22	0
10-600-7400 Capital Outlay - Equipment	50,000.00	49,880.46	49,880.46	0.00	119.54	0
10-600-7402 Capital Outlay Vehicle	40,000.00	420.17	38,704.41	0.00	1,295.59	3
10-600-7407 C Outlay Storm Water Project	120,000.00	0.00	0.00	0.00	120,000.00	100
Public Works Subtotal	789,110.71	98,289.37	165,950.38	0.00	623,160.33	79

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 610 Solid Waste						
10-610-1601 Rental Equipment	10,000.00	663.52	894.52	0.00	9,105.48	91
10-610-4500 Contract Services-Refuse Coll	295,364.64	31,091.80	35,091.80	0.00	260,272.84	88
10-610-4501 Cs/Ts/Np	12,000.00	0.00	0.00	0.00	12,000.00	100
10-610-4502 Recycling	241,292.12	8,195.81	8,195.81	0.00	233,096.31	97
Solid Waste Subtotal	558,656.76	39,951.13	44,182.13	0.00	514,474.63	92

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 620 Bush Marina						
10-620-0300 Marina Salaries	16,260.53	3,547.16	7,143.41	0.00	9,117.12	56
10-620-0301 Salaries Overtime	2,000.00	0.00	0.00	0.00	2,000.00	100
10-620-0500 Fica	1,308.50	270.63	545.73	0.00	762.77	58
10-620-1100 Communication	2,220.00	110.00	110.00	0.00	2,110.00	95
10-620-1500 M&R Bldg.	10,000.00	361.88	1,341.88	0.00	8,658.12	87
10-620-1501 M&R Grounds	2,000.00	0.00	0.00	0.00	2,000.00	100
10-620-2700 Merchandise	6,000.00	2,250.00	2,250.00	0.00	3,750.00	63
10-620-3300 Departmental Supplies	2,000.00	174.95	291.74	0.00	1,708.26	85
10-620-3600 Uniforms	250.00	0.00	0.00	0.00	250.00	100
Bush Marina Subtotal	42,039.03	6,714.62	11,682.76	0.00	30,356.27	72

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 630 Powell Bill						
10-630-1700 M&R Vehicle	2,000.00	0.00	0.00	0.00	2,000.00	100
10-630-3100 Vehicle Supplies	2,000.00	0.00	0.00	0.00	2,000.00	100
10-630-3300 Departmental Supplies	2,000.00	0.00	0.00	0.00	2,000.00	100
10-630-5600 Street Improvements	2,500.00	0.00	0.00	0.00	2,500.00	100
10-630-5802 Engineering Powell Bill	1,500.00	0.00	500.00	0.00	1,000.00	67
10-630-5805 Drainage And Storm	12,000.00	0.00	0.00	0.00	12,000.00	100
10-630-5806 Traffic Control	1,000.00	0.00	0.00	0.00	1,000.00	100
Powell Bill Subtotal	23,000.00	0.00	500.00	0.00	22,500.00	98

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 08/31/2025

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 700 Bm & Tourism						
10-700-0500 Fica	6,287.80	817.62	1,749.56	0.00	4,538.24	72
10-700-0900 Seasonal Services	82,200.00	10,688.00	22,870.00	0.00	59,330.00	72
10-700-1100 Communications	6,925.00	506.95	947.71	0.00	5,977.29	86
10-700-1300 Utilities	10,000.00	537.91	1,083.43	0.00	8,916.57	89
10-700-1500 M&R Building	6,000.00	0.00	0.00	0.00	6,000.00	100
10-700-1501 M&R Grounds	18,000.00	888.70	1,777.40	0.00	16,222.60	90
10-700-1600 M&R - Equipment	10,000.00	0.00	111.50	0.00	9,888.50	99
10-700-1601 Rental - Equipment	15,000.00	1,142.57	1,954.31	0.00	13,045.69	87
10-700-1701 M&R Beach Vehicles	10,000.00	0.00	0.00	0.00	10,000.00	100
10-700-1800 Town Appearance Projects	10,000.00	0.00	0.00	0.00	10,000.00	100
10-700-3300 Departmental Supplies	15,000.00	0.00	0.00	0.00	15,000.00	100
10-700-3302 Speciality Plate Refund	10,570.00	0.00	10,570.00	0.00	0.00	0
10-700-4500 Parking Beach	30,000.00	0.00	0.00	0.00	30,000.00	100
10-700-4501 Cs/Ts/Np	21,000.00	5,000.00	5,000.00	0.00	16,000.00	76
10-700-5400 Insurance And Bonding	55,000.00	2,677.25	38,567.70	0.00	16,432.30	30
10-700-7400 Capital Outlay Park Management P	5,000.00	0.00	0.00	0.00	5,000.00	100
10-700-7487 Parks And Recreation	3,000.00	0.00	0.00	0.00	3,000.00	100
10-700-7488 Festivals	12,000.00	61.90	1,161.90	0.00	10,838.10	90
10-700-7490 Town Center Courts	3,000.00	0.00	0.00	0.00	3,000.00	100
Bm & Tourism Subtotal	328,982.80	22,320.90	85,793.51	0.00	243,189.29	74

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 08/31/2025

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 800 Emergency Operations						
10-800-1100 Communications	2,000.00	115.00	230.00	0.00	1,770.00	89
10-800-1300 Utilities	2,500.00	265.87	537.48	0.00	1,962.52	79
10-800-1500 M&R Building	2,000.00	0.00	465.00	0.00	1,535.00	77
10-800-1501 M&R Grounds	1,500.00	0.00	0.00	0.00	1,500.00	100
10-800-3100 Vehicle Operatng Supplies Emerg	500.00	27.10	27.10	0.00	472.90	95
10-800-3300 Departmental Supplies	1,000.00	0.00	0.00	0.00	1,000.00	100
10-800-5400 Insurance & Bonding	2,000.00	0.00	0.00	0.00	2,000.00	100
10-800-7405 Emergency Pre Planning	25,000.00	0.00	0.00	0.00	25,000.00	100
Emergency Operations Subtotal	36,500.00	407.97	1,259.58	0.00	35,240.42	97

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	**$5,807,173.28**	**$443,567.70**	**$934,190.96**	**$50,512.78**	**$4,822,469.54**	**83**

BUDGET REPORT BY FUND - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 08/31/2025

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 24 Capital Improvement Fund (Cip)						
24-301-0000 Advalorem Tax Cip	150,693.00	3.06	184.81	0.00	150,508.19	100
24-303-0100 Fund Balance Appropriated	423,000.00	0.00	423,000.00	0.00	0.00	0
24-374-0000 Loan Proceeds	900,000.00	0.00	0.00	0.00	900,000.00	100
24-381-0000 Sale Of Town Property	0.00	0.00	0.00	0.00	0.00	0
24-399-0000 Fund Balance	0.00	0.00	0.00	0.00	0.00	0
24-399-0500 Transfer From Capital Reserve	500,000.00	0.00	500,000.00	0.00	0.00	0
Capital Improvement Fund (Cip) Subtotal	1,973,693.00	3.06	923,184.81	0.00	1,050,508.19	53
Report Total Revenue	**$1,973,693.00**	**$3.06**	**$923,184.81**	**$0.00**	**$1,050,508.19**	**53**

CIP EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 08/31/2025

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 24 Capital Improvement Fund (Cip)						
24-600-1500 Town Hall Renovation	500,000.00	0.00	0.00	0.00	500,000.00	100
24-600-1501 Public Safety Bldg	400,000.00	0.00	0.00	0.00	400,000.00	100
24-700-7411 Reserve For Cip Projects	933,693.00	0.00	0.00	0.00	933,693.00	100
24-730-7401 Replace Fire Hydrants	140,000.00	0.00	0.00	140,000.00	0.00	0
Capital Improvement Fund (Cip) Subtotal	1,973,693.00	0.00	0.00	140,000.00	1,833,693.00	93
Report Total Expenditure	**$1,973,693.00**	**$0.00**	**$0.00**	**$140,000.00**	**$1,833,693.00**	**93**

BEACH INLET SOUND REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 08/31/2025

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 25 Bis Capital Project						
25-301-0000 Ad Valorem Taxes-Bis Fund	1,092,522.93	14.77	438.04	0.00	1,092,084.89	100
25-302-0000 Pender-Accom Tax-Bis Fund	640,000.00	140,199.73	292,113.52	0.00	347,886.48	54
25-302-0100 Topsail-Accom Tax-Bis Fund	320,000.00	70,099.85	146,056.75	0.00	173,943.25	54
25-307-0000 Pender County Funds	180,000.00	0.00	180,000.00	0.00	0.00	0
25-308-0100 Parking Revenue South End	100,000.00	24,504.00	24,554.00	0.00	75,446.00	75
25-329-0000 Interest Earned	70,000.00	12,806.82	23,548.41	0.00	46,451.59	66
25-396-0000 Grants From State T Island Vitex	839,296.50	172,515.13	517,545.39	0.00	321,751.11	38
Bis Capital Project Subtotal	3,241,819.43	420,140.30	1,184,256.11	0.00	2,057,563.32	63
Report Total Revenue	**$3,241,819.43**	**$420,140.30**	**$1,184,256.11**	**$0.00**	**$2,057,563.32**	**63**

BEACH INLET SOUND EXPENSE - EXPENDITURE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 08/31/2025

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 25 Bis Capital Project						
25-700-0200 Salary	0.00	-163.41	0.00	0.00	0.00	0
25-700-0300 Salary /Pt Time	0.00	-210.00	0.00	0.00	0.00	0
25-700-0400 Professional Serv & Audit	504,100.00	17,082.21	20,733.67	0.00	483,366.33	96
25-700-0401 Legal	5,000.00	300.00	300.00	0.00	4,700.00	94
25-700-0500 Fica	0.00	-27.85	0.00	0.00	0.00	0
25-700-0700 Retirement	0.00	-23.56	0.00	0.00	0.00	0
25-700-1400 Staff Development	6,000.00	0.00	0.00	0.00	6,000.00	100
25-700-1700 M&R Structures	100,000.00	600.00	600.00	0.00	99,400.00	99
25-700-4500 Parking South End Expense	30,000.00	0.00	0.00	0.00	30,000.00	100
25-700-5300 Dues And Subscriptions	3,000.00	0.00	1,100.00	0.00	1,900.00	63
25-700-5700 Inter Governmental Relations	5,000.00	0.00	0.00	0.00	5,000.00	100
25-700-5703 T Island Vitex Project	661,168.75	0.00	0.00	0.00	661,168.75	100
25-700-5704 Topsail Beach Vitex Project	178,127.25	0.00	0.00	0.00	178,127.25	100
25-700-7411 Reserve Future Bch Proj	1,749,423.43	0.00	0.00	0.00	1,749,423.43	100
Bis Capital Project Subtotal	3,241,819.43	17,557.39	22,733.67	0.00	3,219,085.76	99
Report Total Expenditure	**$3,241,819.43**	**$17,557.39**	**$22,733.67**	**$0.00**	**$3,219,085.76**	**99**

UTILITY FUND REVENUE REPORT - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 08/31/2025

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 30 Utility Fund						
30-329-0000 Interest Earned	21,970.30	6,429.41	6,429.41	0.00	15,540.89	71
30-370-0000 Water Use Facility Charge	688,800.00	57,008.25	108,302.31	0.00	580,497.69	84
30-371-0000 Water Use Charges	500,000.00	98,836.44	159,100.70	0.00	340,899.30	68
30-371-0100 Meter Rental And Use Fees	100.00	0.00	0.00	0.00	100.00	100
30-372-0000 Water Boring Fee	2,000.00	0.00	2,000.00	0.00	0.00	0
30-373-0000 Tap On Fees	12,000.00	1,000.00	5,800.00	0.00	6,200.00	52
30-374-0000 Water System Development Fees	15,000.00	1,588.80	7,766.40	0.00	7,233.60	48
30-379-0000 Water Late/ Cut Off Fees	5,000.00	425.72	521.43	0.00	4,478.57	90
30-383-0000 Sale Of Surplus Property	5,587.10	0.00	0.00	0.00	5,587.10	100
30-399-0000 Fund Balance	37,463.17	0.00	37,463.17	0.00	0.00	0
30-400-0000 Water Pre Construction Grant	85,000.00	0.00	0.00	0.00	85,000.00	100
Utility Fund Subtotal	1,372,920.57	165,288.62	327,383.42	0.00	1,045,537.15	76
Report Total Revenue	**$1,372,920.57**	**$165,288.62**	**$327,383.42**	**$0.00**	**$1,045,537.15**	**76**

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 08/31/2025

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 710 Water Department						
30-710-0200 Salaries	324,559.67	23,526.00	48,339.33	0.00	276,220.34	85
30-710-0201 Salaries - Over Time	5,000.00	207.13	207.13	0.00	4,792.87	96
30-710-0202 Salaries Gov Board	18,000.00	0.00	0.00	0.00	18,000.00	100
30-710-0300 Stand By Time	6,500.00	926.73	1,933.35	0.00	4,566.65	70
30-710-0301 Unemployment	750.00	0.00	0.00	0.00	750.00	100
30-710-0302 Longevity	3,500.00	0.00	0.00	0.00	3,500.00	100
30-710-0400 Professional Services-Audit	6,500.00	500.00	500.00	0.00	6,000.00	92
30-710-0401 Professional Services-Legal	10,000.00	1,200.00	1,200.00	0.00	8,800.00	88
30-710-0402 Professional Services-Engineer	10,000.00	0.00	0.00	0.00	10,000.00	100
30-710-0500 Fica	27,040.90	1,824.93	3,739.31	0.00	23,301.59	86
30-710-0600 Group Insurance	52,599.52	4,570.67	8,793.62	0.00	43,805.90	83
30-710-0700 Retirement	48,224.56	3,555.93	7,270.73	0.00	40,953.83	85
30-710-0701 401-K	16,802.98	891.13	1,325.62	0.00	15,477.36	92
30-710-1000 Service Fees	10,000.00	0.00	0.00	0.00	10,000.00	100
30-710-1100 Communications	5,100.00	562.66	1,059.12	0.00	4,040.88	79
30-710-1101 Postage	20,000.00	1,078.92	1,078.92	0.00	18,921.08	95
30-710-1300 Utilities	10,000.00	577.42	1,200.96	0.00	8,799.04	88
30-710-1301 Utilities - Pumping	25,000.00	3,309.14	6,657.18	0.00	18,342.82	73
30-710-1400 Staff Development	3,000.00	345.00	395.00	0.00	2,605.00	87
30-710-1500 M&R - Buildings	5,000.00	0.00	0.00	0.00	5,000.00	100
30-710-1501 M&R - Grounds	2,000.00	0.00	0.00	0.00	2,000.00	100
30-710-1600 M&R - Equipment	25,000.00	9,111.07	9,762.57	0.00	15,237.43	61
30-710-1601 Rental - Equipment	500.00	0.00	0.00	0.00	500.00	100
30-710-1700 M&R - Vehicles	5,000.00	53.28	53.28	0.00	4,946.72	99
30-710-3100 Vehicle Operating Supplies	5,000.00	665.84	665.84	0.00	4,334.16	87
30-710-3300 Departmental Supplies	15,000.00	2,551.07	2,551.07	3,096.64	9,352.29	62
30-710-3305 Water Treatment Supplies	25,000.00	890.00	2,968.20	0.00	22,031.80	88
30-710-3600 Uniforms	2,000.00	113.15	113.15	0.00	1,886.85	94
30-710-4500 Contract Services	225,000.00	4,602.25	5,477.25	14,500.00	205,022.75	91
30-710-4601 Computer Software Maintenance	15,000.00	0.00	0.00	0.00	15,000.00	100
30-710-5300 Dues And Subscriptions	3,000.00	-515.00	53.25	0.00	2,946.75	98
30-710-5400 Insurance And Bonding	40,000.00	2,677.25	38,567.69	0.00	1,432.31	4
30-710-5700 Water Deposit Clearing Account	0.00	125.33	108.63	0.00	-108.63	0
30-710-5800 Water System Repairs	25,000.00	1,150.00	2,182.50	0.00	22,817.50	91
30-710-7405 Emergency Prepardness	12,000.00	0.00	0.00	0.00	12,000.00	100
30-710-7407 Co Water Construction Planning	85,000.00	0.00	0.00	0.00	85,000.00	100
30-710-7500 Debt Service Principal	276,178.60	0.00	0.00	0.00	276,178.60	100
30-710-7501 Debt Service Interest	4,664.34	0.00	0.00	0.00	4,664.34	100
Water Department Subtotal	1,372,920.57	64,499.90	146,203.70	17,596.64	1,209,120.23	88
Report Total Expenditure	**$1,372,920.57**	**$64,499.90**	**$146,203.70**	**$17,596.64**	**$1,209,120.23**	**88**

CAP PROJECT 2020 SL 2019-75 REVENUE - REVENUE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 08/31/2025

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 50 Cap Project 2020 Sl 2019-75						
50-303-0100 Fund Balance Appropriated	54,414.00	0.00	54,414.00	0.00	0.00	0
50-303-0200 Transfer From Bis Fund	0.00	0.00	0.00	0.00	0.00	0
50-800-1000 Transfer Fr General Fund	0.00	0.00	0.00	0.00	0.00	0
Cap Project 2020 Sl 2019-75 Subtotal	54,414.00	0.00	54,414.00	0.00	0.00	0
Report Total Revenue	**$54,414.00**	**$0.00**	**$54,414.00**	**$0.00**	**$0.00**	**0**

CAP PROJECT 2020 SL 2019-75 EXPENSE - EXPENDITURE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 08/31/2025

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 50 Cap Project 2020 Sl 2019-75						
50-700-0100 Eoc Land	0.00	0.00	0.00	0.00	0.00	0
50-700-0200 Eoc Building	54,414.00	0.00	0.00	3,337.11	51,076.89	94
50-700-0300 Shoreline Expenditures	0.00	0.00	0.00	0.00	0.00	0
50-700-0400 Beach Walkways	0.00	0.00	0.00	0.00	0.00	0
50-700-0500 Emergency Access Repair	0.00	0.00	0.00	0.00	0.00	0
50-700-4500 Eoc Plan	0.00	0.00	0.00	0.00	0.00	0
50-800-4500 Contracted Services	0.00	0.00	0.00	0.00	0.00	0
Cap Project 2020 Sl 2019-75 Subtotal	54,414.00	0.00	0.00	3,337.11	51,076.89	94
Report Total Expenditure	**$54,414.00**	**$0.00**	**$0.00**	**$3,337.11**	**$51,076.89**	**94**

CAPITAL PROJECT SL 2021-180 REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 08/31/2025

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 54 Capital Project Sl 2021-180						
54-301-0000 Arp Water Infrasturcture	140,947.50	0.00	0.00	0.00	140,947.50	100
54-305-0000 Transfer Fr Water Fund	0.00	0.00	0.00	0.00	0.00	0
54-399-0000 Fund Balance	0.00	0.00	0.00	0.00	0.00	0
Capital Project Sl 2021-180 Subtotal	140,947.50	0.00	0.00	0.00	140,947.50	100
Report Total Revenue	**$140,947.50**	**$0.00**	**$0.00**	**$0.00**	**$140,947.50**	**100**

CAPITAL PROJECT SL 2021-180 EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 08/31/2025

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 54 Capital Project Sl 2021-180						
54-820-4601 Scada Computer Software	0.00	0.00	0.00	0.00	0.00	0
54-820-7400 Co Meter Replacement	140,947.50	0.00	0.00	0.00	140,947.50	100
54-820-8401 Smart Meter Milestone Pay	0.00	0.00	0.00	0.00	0.00	0
Capital Project Sl 2021-180 Subtotal	140,947.50	0.00	0.00	0.00	140,947.50	100
Report Total Expenditure	**$140,947.50**	**$0.00**	**$0.00**	**$0.00**	**$140,947.50**	**100**

PUBLIC SAFETY FACILITY REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 08/31/2025

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 85 Public Safety Facilities						
85-302-0000 Osbm Grant 11632 Public Safety	0	0	0	0	0	0
85-303-0100 Fund Balance Appropriated	8,388,000	0	8,388,000	0	0	0
85-329-0000 Interst Earned	300,000	30,561	61,004	0	238,996	80
Public Safety Facilities Subtotal	8,688,000	30,561	8,449,004	0	238,996	3
Report Total Revenue	**$8,688,000**	**$30,561**	**$8,449,004**	**$0**	**$238,996**	**3**

PUBLIC SAFETY EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 08/31/2025

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 600 Public Works						
85-600-1500 Public Safety Building	8,688,000.00	79,421.00	79,421.00	0.00	8,608,579.00	99
85-600-2600 Advertising	0.00	0.00	0.00	0.00	0.00	0
Public Works Subtotal	8,688,000.00	79,421.00	79,421.00	0.00	8,608,579.00	99
Report Total Expenditure	**$8,688,000.00**	**$79,421.00**	**$79,421.00**	**$0.00**	**$8,608,579.00**	**99**