

REVENUE GENERAL FUND - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 10 General Fund					
10-301-0000 Ad Valorem Taxes - General Fun	2,385,459.67	361,844.93	2,284,808.20	100,651.47	4
10-301-0200 Ad Valorem Tx Penalty & Int	300.00	92.25	614.36	-314.36	-105
10-302-0000 Vehicle Tax - Current	30,000.00	5,345.15	20,190.73	9,809.27	33
10-303-0100 Topsail Accomodations Tax	320,000.00	4,719.12	257,489.56	62,510.44	20
10-328-0000 Cable Tv Franchise	15,000.00	0.00	4,243.61	10,756.39	72
10-329-0000 Interest Income - Gf	370,000.00	38,650.19	238,817.63	131,182.37	35
10-332-0000 Tower Lease	85,000.00	28,653.21	59,199.23	25,800.77	30
10-333-0000 Wireless Application	5,000.00	0.00	0.00	5,000.00	100
10-337-0000 Utility Franchise Tax	120,000.00	0.00	99,022.15	20,977.85	17
10-342-0000 Alcohol Beverage	0.00	3,411.41	8,388.47	-8,388.47	0
10-343-0000 Powell Bill Allocation	23,000.00	0.00	23,482.79	-482.79	-2
10-345-0000 Local Sales & Use Tax	190,000.00	19,483.48	132,229.81	57,770.19	30
10-345-0100 County Option 4 Tax	560,000.00	0.00	385,823.85	174,176.15	31
10-345-0600 Solid Waste Tx	200.00	0.00	195.40	4.60	2
10-351-0000 Court Costs/Fees/Charges	200.00	27.00	137.50	62.50	31
10-353-0000 Boat Ramp Fees	30,000.00	127.00	21,392.05	8,607.95	29
10-354-0000 Boat Slip Fees	50,000.00	19,180.00	24,025.00	25,975.00	52
10-355-0000 Dune Permit Fee	0.00	0.00	50.00	-50.00	0
10-356-0000 Beach Access Permits	15,000.00	100.00	14,168.18	831.82	6
10-357-0000 Building Permits	53,567.53	6,819.21	69,748.21	-16,180.68	-30
10-357-0100 Electrical Permits	7,000.00	1,130.00	5,965.00	1,035.00	15
10-357-0200 Plumbing Permits	2,000.00	385.00	1,750.00	250.00	13
10-357-0300 Hvac Permits	5,000.00	720.00	3,105.00	1,895.00	38
10-357-0400 Insulation Permits	1,050.00	110.00	715.00	335.00	32
10-357-0500 Zoning /Other Fees	6,000.00	1,400.00	8,150.00	-2,150.00	-36
10-357-0600 Tech Fee	3,000.00	705.05	5,043.31	-2,043.31	-68
10-357-0700 House Moving Permit	0.00	0.00	3.75	-3.75	0
10-357-0800 Demolition Permit	1,000.00	0.00	400.00	600.00	60
10-358-0000 Solid Waste Fees	581,820.00	48,015.04	330,240.18	251,579.82	43
10-360-0000 Civil Citation	7,000.00	105.00	615.06	6,384.94	91
10-361-0000 Parking Enforcement	3,000.00	0.00	12,097.80	-9,097.80	-303
10-362-0000 Parking Revenue	100,000.00	0.00	57,091.45	42,908.55	43
10-367-0000 Sales Tax Refund	30,000.00	0.00	91,361.00	-61,361.00	-205
10-382-0000 Sale Of Surplus Property	20,000.00	0.00	16,191.29	3,808.71	19
10-383-0000 Town Property Rental	0.00	0.00	2,300.00	-2,300.00	0
10-384-0000 Merchandise Revenue	6,000.00	0.00	5,608.69	391.31	7
10-386-0000 Donations-Fire Department	0.00	0.00	200.00	-200.00	0
10-386-0100 Donations-Police Dept	0.00	0.00	100.00	-100.00	0
10-386-0200 Donations Parks & Recreation	0.00	0.00	5.00	-5.00	0
10-387-0000 Hra Reimbursement Fd	0.00	0.00	6,015.00	-6,015.00	0
10-389-0000 Employee Health Premium	1,000.00	0.00	2,843.28	-1,843.28	-184
10-391-0000 Nc-Usub Drug Tx Police	0.00	0.00	-25.00	25.00	0
10-396-0000 Grants From State	120,000.00	0.00	114,460.00	5,540.00	5
10-399-0000 Appropriated Fund Balance	439,173.00	0.00	439,173.00	0.00	0
10-399-0500 Transfer Fr Capital Reserve	221,403.08	0.00	221,403.08	0.00	0
General Fund Subtotal	5,807,173.28	541,023.04	4,968,838.62	838,334.66	14
Report Total Revenue	\$5,807,173.28	\$541,023.04	\$4,968,838.62	\$838,334.66	14

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 410 Governing Body						
10-410-0200 Salaries	18,000.00	1,500.00	9,250.00	0.00	8,750.00	49
10-410-0400 Professional Services - Audit	11,000.00	0.00	750.00	0.00	10,250.00	93
10-410-0401 Professional Services - Legal	45,000.00	4,304.09	13,011.59	0.00	31,988.41	71
10-410-0402 Professional Services	20,000.00	0.00	8,750.00	0.00	11,250.00	56
10-410-0500 Fica	1,377.00	0.00	592.92	0.00	784.08	57
10-410-1400 Staff Development	800.00	0.00	0.00	0.00	800.00	100
10-410-3300 Departmental Supplies	450.00	9.18	57.86	0.00	392.14	87
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	1,215.00	0.00	485.00	29
10-410-5700 Inter Governmental Relations	1,500.00	80.25	388.06	0.00	1,111.94	74
10-410-7403 Special Projects	5,000.00	1,656.50	4,281.74	0.00	718.26	14
Governing Body Subtotal	107,827.00	7,550.02	38,297.17	0.00	69,529.83	64

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Town Of Topsail Beach

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Department: 420 Administration						
10-420-0200 Salaries	485,120.69	26,500.33	237,190.99	0.00	247,929.70	51
10-420-0201 Salaries - Overtime	4,000.00	0.00	1,942.62	0.00	2,057.38	51
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	5,032.84	0.00	-1,682.84	-50
10-420-0402 Professional Services	32,000.00	15,000.00	30,925.00	0.00	1,075.00	3
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	1,051.84	15,074.09	0.00	22,343.64	60
10-420-0600 Group Insurance	56,614.29	3,519.40	28,657.91	0.00	27,956.38	49
10-420-0700 Retirement	70,531.20	2,019.89	27,593.50	0.00	42,937.70	61
10-420-0701 401-K	24,456.03	700.38	7,946.17	0.00	16,509.86	68
10-420-1000 Service Fees	20,000.00	1,023.27	5,419.80	0.00	14,580.20	73
10-420-1100 Communications	16,000.00	981.70	6,288.15	0.00	9,711.85	61
10-420-1101 Postage	1,000.00	0.00	1,144.90	0.00	-144.90	-14
10-420-1300 Utilities	35,000.00	2,730.20	19,342.42	0.00	15,657.58	45
10-420-1400 Staff Development	5,500.00	426.96	1,394.07	0.00	4,105.93	75
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	923.22	2,516.23	0.00	883.77	26
10-420-3300 Departmental Supplies	6,000.00	886.41	4,313.30	0.00	1,686.70	28
10-420-3600 Uniforms	500.00	0.00	58.00	0.00	442.00	88
10-420-4500 Contracted Services	16,000.00	0.00	3,025.00	0.00	12,975.00	81
10-420-4502 Tax Collection	5,000.00	0.00	1,644.76	0.00	3,355.24	67
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	8,988.72	107,593.21	0.00	44,406.79	29
10-420-5300 Dues And Subscriptions	2,500.00	226.57	1,118.62	0.00	1,381.38	55
10-420-5400 Insurance And Bonding	117,371.30	-1,454.85	83,216.43	0.00	34,154.87	29
10-420-7500 Debt Service	166,451.98	0.00	72,333.33	0.00	94,118.65	57
10-420-7501 Debt Service - Interest	30,268.62	0.00	27,739.84	0.00	2,528.78	8
Administration Subtotal	1,302,632.93	63,524.04	696,361.78	0.00	606,271.15	47

GENERAL FUND EXPENSE REPORT - EXPENDITURE

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Department: 450 Inspections And Planning						
10-450-0200 Salaries	169,764.92	5,320.28	55,805.24	0.00	113,959.68	67
10-450-0201 Salaries Overime	2,000.00	224.47	972.68	0.00	1,027.32	51
10-450-0302 Longevity	250.00	0.00	200.00	0.00	50.00	20
10-450-0500 Fica	13,140.02	203.53	3,500.66	0.00	9,639.36	73
10-450-0600 Group Insurance	25,546.54	879.85	10,488.49	0.00	15,058.05	59
10-450-0700 Retirement	24,768.50	383.62	6,139.37	0.00	18,629.13	75
10-450-0701 401K	8,358.66	0.00	192.83	0.00	8,165.83	98
10-450-1101 Postage	100.00	0.00	0.00	0.00	100.00	100
10-450-1400 Staff Development	5,000.00	0.00	1,317.76	0.00	3,682.24	74
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	136.00	0.00	664.00	83
10-450-3100 Veh Operating Supplies	500.00	33.37	454.23	0.00	45.77	9
10-450-3300 Departmental Supplies	1,200.00	110.30	1,180.77	0.00	19.23	2
10-450-3600 Uniforms	700.00	0.00	415.52	0.00	284.48	41
10-450-4601 Computer Software Maint	5,000.00	0.00	1,269.11	0.00	3,730.89	75
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	950.00	9,500.00	0.00	4,000.00	30
Inspections And Planning Subtotal	272,128.64	8,105.42	91,572.66	0.00	180,555.98	66

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Department: 510 Police						
10-510-0200 Salaries	787,671.15	82,757.83	485,941.17	0.00	301,729.98	38
10-510-0201 Salaries - Overtime	25,000.00	0.00	10,981.81	0.00	14,018.19	56
10-510-0300 Salaries - Part-Time	4,000.00	0.00	149.94	0.00	3,850.06	96
10-510-0302 Longevity	4,100.00	308.41	3,508.41	0.00	591.59	14
10-510-0401 Legal	6,500.00	0.00	6,384.00	0.00	116.00	2
10-510-0402 Professional Services	500.00	0.00	355.15	0.00	144.85	29
10-510-0500 Fica	62,837.57	3,288.27	30,980.14	0.00	31,857.43	51
10-510-0600 Group Insurance	128,842.19	9,678.35	70,344.53	0.00	58,497.66	45
10-510-0700 Retirement	127,790.53	6,932.85	66,465.89	0.00	61,324.64	48
10-510-0701 401-K	40,633.56	1,652.17	12,919.08	0.00	27,714.48	68
10-510-0702 Supplemental Retirement	4,735.00	364.08	2,730.60	0.00	2,004.40	42
10-510-1100 Communications	200.00	0.00	0.00	0.00	200.00	100
10-510-1400 Staff Development	16,217.44	784.10	7,809.18	0.00	8,408.26	52
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	105.57	1,634.85	0.00	9,365.15	85
10-510-1800 Vehicle Allowance	16,800.00	1,300.00	10,157.42	0.00	6,642.58	40
10-510-3100 Vehicle Operating Supplies	25,000.00	1,553.66	10,500.07	0.00	14,499.93	58
10-510-3300 Departmental Supplies	17,282.56	239.27	3,487.48	3,282.56	10,512.52	61
10-510-3600 Uniforms	6,500.00	243.38	1,856.26	0.00	4,643.74	71
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	93.42	192.89	0.00	307.11	61
10-510-7400 Capital Outlay Equipment	16,098.74	0.00	16,179.58	0.00	-80.84	-1
10-510-7401 Capital Outlay Vehicle	56,856.49	950.00	54,221.35	0.00	2,635.14	5
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	110,251.36	796,799.80	3,282.56	580,582.87	42

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

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FY 2025-2026

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Department: 520 Fire						
10-520-0200 Salaries	0.00	-11,944.88	1,730.40	0.00	-1,730.40	0
10-520-0201 Salaries, Overtime	32,573.22	2,996.06	16,373.32	0.00	16,199.90	50
10-520-0300 Salaries - Stipend	82,530.00	20,697.18	41,329.68	0.00	41,200.32	50
10-520-0302 Longevity	1,450.00	0.00	1,300.00	0.00	150.00	10
10-520-0303 Salary Full Time	446,439.82	41,792.54	256,974.21	0.00	189,465.61	42
10-520-0500 Fica	42,958.04	3,718.46	19,955.74	0.00	23,002.30	54
10-520-0600 Group Insurance	108,466.77	8,451.95	58,870.65	0.00	49,596.12	46
10-520-0601 Hra Fd	0.00	0.00	1,291.79	0.00	-1,291.79	0
10-520-0700 Retirement	69,073.68	4,206.94	33,421.41	0.00	35,652.27	52
10-520-0701 401K	23,950.65	1,168.79	7,526.34	0.00	16,424.31	69
10-520-0800 Firemen Pension Fund State	1,000.00	0.00	15.00	0.00	985.00	99
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	0.00	1,921.86	0.00	3,078.14	62
10-520-1600 M&R - Equipment	15,000.00	-160.82	1,919.70	0.00	13,080.30	87
10-520-1700 M&R - Vehicles	30,000.00	13,264.29	28,048.98	10,442.95	-8,491.93	-28
10-520-2000 Housing	24,200.00	1,734.74	12,925.44	0.00	11,274.56	47
10-520-2600 Advertising	100.00	0.00	0.00	0.00	100.00	100
10-520-3100 Vehicle Operating Supplies	8,500.00	346.59	2,859.77	0.00	5,640.23	66
10-520-3300 Departmental Supplies	4,000.00	31.49	1,429.99	0.00	2,570.01	64
10-520-3600 Uniforms	6,000.00	79.00	1,332.17	0.00	4,667.83	78
10-520-5300 Dues And Subscriptions	1,200.00	0.00	461.40	0.00	738.60	62
10-520-7400 Co Equipment Replacement	62,638.00	1,933.84	14,949.48	33,820.03	13,868.49	22
Fire Subtotal	965,630.18	88,316.17	504,645.34	44,262.98	416,721.86	43

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

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Department: 600 Public Works						
10-600-0200 Salaries	288,655.26	21,331.53	145,483.33	0.00	143,171.93	50
10-600-0201 Salaries - Overtime	25,000.00	67.78	1,828.40	0.00	23,171.60	93
10-600-0300 Stand By Time	6,500.00	180.80	361.60	0.00	6,138.40	94
10-600-0302 Longevity	100.00	0.00	100.00	0.00	0.00	0
10-600-0500 Fica	24,491.88	821.35	8,650.01	0.00	15,841.87	65
10-600-0600 Group Insurance	52,745.36	3,079.47	23,172.92	0.00	29,572.44	56
10-600-0700 Retirement	48,563.58	1,588.61	16,315.07	0.00	32,248.51	66
10-600-0701 401-K	15,682.76	352.76	3,601.53	0.00	12,081.23	77
10-600-1400 Staff Development	2,000.00	21.65	863.16	0.00	1,136.84	57
10-600-1500 M&R - Buildings	50,371.87	2,109.53	12,783.54	615.17	36,973.16	73
10-600-1501 M&R - Grounds	6,000.00	494.84	3,985.88	0.00	2,014.12	34
10-600-1600 M&R - Equipment	20,000.00	386.52	10,829.54	0.00	9,170.46	46
10-600-1601 Rental Equipment	1,000.00	0.00	300.00	0.00	700.00	70
10-600-1700 M&R - Vehicles	5,000.00	200.65	4,403.70	0.00	596.30	12
10-600-3100 Vehicle Operating Supplies	4,000.00	333.62	2,786.99	0.00	1,213.01	30
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	794.74	4,114.46	0.00	3,885.54	49
10-600-3303 Building Supplies	4,000.00	657.05	3,129.28	0.00	870.72	22
10-600-3600 Uniforms	2,000.00	142.94	1,738.65	0.00	261.35	13
10-600-4501 Cs/Ts/Np	12,000.00	0.00	11,745.00	0.00	255.00	2
10-600-5600 C Outlay Street Improvements	0.00	0.00	312.22	0.00	-312.22	0
10-600-7400 Capital Outlay - Equipment	50,000.00	0.00	49,880.46	0.00	119.54	0
10-600-7402 Capital Outlay Vehicle	40,000.00	298.84	39,003.25	0.00	996.75	2
10-600-7407 C Outlay Storm Water Project	120,000.00	16,655.00	105,615.00	0.00	14,385.00	12
Public Works Subtotal	789,110.71	49,517.68	451,003.99	615.17	337,491.55	43

GENERAL FUND EXPENSE REPORT - EXPENDITURE

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Department: 610 Solid Waste						
10-610-1601 Rental Equipment	10,000.00	75.00	1,845.68	0.00	8,154.32	82
10-610-4500 Contract Services-Refuse Coll	295,364.64	19,829.50	148,504.88	0.00	146,859.76	50
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	8,947.62	55,996.47	0.00	185,295.65	77
Solid Waste Subtotal	558,656.76	28,852.12	206,347.03	0.00	352,309.73	63

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Department: 620 Bush Marina						
10-620-0300 Marina Salaries	16,260.53	36.00	11,866.91	0.00	4,393.62	27
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	2.75	853.22	0.00	455.28	35
10-620-1100 Communication	2,220.00	220.00	770.00	0.00	1,450.00	65
10-620-1500 M&R Bldg.	3,500.00	839.52	2,593.63	300.00	606.37	17
10-620-1501 M&R Grounds	3,700.00	3,700.00	3,700.00	0.00	0.00	0
10-620-1700 M&R Structure Marina	4,500.00	0.00	0.00	4,250.00	250.00	6
10-620-2700 Merchandise	6,300.00	0.00	3,386.40	0.00	2,913.60	46
10-620-3300 Departmental Supplies	2,000.00	0.00	429.36	0.00	1,570.64	79
10-620-3600 Uniforms	250.00	0.00	0.00	0.00	250.00	100
Bush Marina Subtotal	42,039.03	4,798.27	23,599.52	4,550.00	13,889.51	33

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

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	62.52	417.52	0.00	1,582.48	79
10-630-3300 Departmental Supplies	2,000.00	0.00	379.92	0.00	1,620.08	81
10-630-5600 Street Improvements	2,500.00	0.00	5,500.00	0.00	-3,000.00	-120
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	62.52	6,797.44	0.00	16,202.56	70

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 01/31/2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 700 Bm & Tourism						
10-700-0500 Fica	6,287.80	0.00	2,547.60	0.00	3,740.20	59
10-700-0900 Seasonal Services	82,200.00	0.00	35,766.00	0.00	46,434.00	56
10-700-1100 Communications	6,925.00	490.85	3,040.96	0.00	3,884.04	56
10-700-1300 Utilities	10,000.00	899.94	3,778.10	0.00	6,221.90	62
10-700-1500 M&R Building	6,000.00	0.00	619.80	0.00	5,380.20	90
10-700-1501 M&R Grounds	18,000.00	4,514.70	11,604.50	0.00	6,395.50	36
10-700-1600 M&R - Equipment	10,000.00	0.00	1,124.50	0.00	8,875.50	89
10-700-1601 Rental - Equipment	15,000.00	1,556.00	5,824.36	0.00	9,175.64	61
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	3,693.05	3,776.45	2,530.50	25
10-700-3300 Departmental Supplies	15,000.00	39.63	4,387.66	3,776.46	6,835.88	46
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	11,750.00	20,500.00	0.00	500.00	2
10-700-5400 Insurance And Bonding	55,000.00	0.00	43,070.40	0.00	11,929.60	22
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	1,227.58	1,815.77	0.00	1,184.23	39
10-700-7488 Festivals	12,000.00	861.54	7,986.53	0.00	4,013.47	33
10-700-7490 Town Center Courts	3,000.00	0.00	95.56	0.00	2,904.44	97
Bm & Tourism Subtotal	328,982.80	21,340.24	156,424.79	7,552.91	165,005.10	50

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 800 Emergency Operations						
10-800-1100 Communications	2,000.00	238.95	813.95	0.00	1,186.05	59
10-800-1300 Utilities	2,500.00	545.87	2,552.98	0.00	-52.98	-2
10-800-1500 M&R Building	2,000.00	422.48	1,937.48	0.00	62.52	3
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	0.00	591.68	0.00	-91.68	-18
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	3,972.10	0.00	-1,972.10	-99
10-800-7405 Emergency Pre Planning	25,000.00	0.00	13,530.74	0.00	11,469.26	46
Emergency Operations Subtotal	36,500.00	1,207.30	23,398.93	0.00	13,101.07	36

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	\$5,807,173.28	\$383,525.14	\$2,995,248.45	\$60,263.62	\$2,751,661.21	47

CIP REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

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	23,210.06	145,028.30	0.00	5,664.70	4
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	23,210.06	1,068,028.30	0.00	905,664.70	46
Report Total Revenue	\$1,973,693.00	\$23,210.06	\$1,068,028.30	\$0.00	\$905,664.70	46

BUDGET REPORT BY FUND - EXPENDITURE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 24 Capital Improvement Fund (Cip)					
24-600-1500 Town Hall Renovation	500,000.00	0.00	0.00	500,000.00	100
24-600-1501 Public Safety Bldg	400,000.00	0.00	0.00	400,000.00	100
24-700-7411 Reserve For Cip Projects	933,693.00	0.00	0.00	933,693.00	100
24-730-7401 Replace Fire Hydrants	140,000.00	96,396.00	96,396.00	43,604.00	31
Capital Improvement Fund (Cip) Subtotal	1,973,693.00	96,396.00	96,396.00	1,877,297.00	95
Report Total Expenditure	\$1,973,693.00	\$96,396.00	\$96,396.00	\$1,877,297.00	95

BEACH INLET SOUND REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

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	168,459.87	1,054,290.79	0.00	38,232.14	3
25-302-0000 Pender-Accom Tax-Bis Fund	640,000.00	9,438.23	514,973.10	0.00	125,026.90	20
25-302-0100 Topsail-Accom Tax-Bis Fund	320,000.00	4,719.11	257,486.53	0.00	62,513.47	20
25-307-0000 Pender County Funds	180,000.00	0.00	180,000.00	0.00	0.00	0
25-307-0700 Fema Reimbursement Isaias	0.00	0.00	383,148.81	0.00	-383,148.81	0
25-308-0100 Parking Revenue South End	100,000.00	0.00	60,401.00	0.00	39,599.00	40
25-329-0000 Interest Earned	70,000.00	12,276.17	85,380.89	0.00	-15,380.89	-22
25-396-0000 Grants From State T Island Vitex	839,296.50	0.00	690,060.50	0.00	149,236.00	18
Bis Capital Project Subtotal	3,241,819.43	194,893.38	3,225,741.62	0.00	16,077.81	0
Report Total Revenue	\$3,241,819.43	\$194,893.38	\$3,225,741.62	\$0.00	\$16,077.81	0

BEACH INLET SOUND EXPENSE - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 01/31/2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 25 Bis Capital Project						
25-700-0200 Salary	0.00	0.00	445.42	0.00	-445.42	0
25-700-0400 Professional Serv & Audit	504,100.00	5,813.94	174,473.91	0.00	329,626.09	65
25-700-0401 Legal	5,000.00	300.00	1,800.00	0.00	3,200.00	64
25-700-0500 Fica	0.00	0.00	32.34	0.00	-32.34	0
25-700-0700 Retirement	0.00	0.00	64.23	0.00	-64.23	0
25-700-1400 Staff Development	6,000.00	0.00	1,206.10	0.00	4,793.90	80
25-700-1700 M&R Structures	100,000.00	18,851.54	66,629.36	11,334.00	22,036.64	22
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	24,965.48	245,751.36	11,334.00	2,984,734.07	92
Report Total Expenditure	\$3,241,819.43	\$24,965.48	\$245,751.36	\$11,334.00	\$2,984,734.07	92

UTILITY FUND REVENUE REPORT - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 30 Utility Fund						
30-329-0000 Interest Earned	21,970.30	2,226.34	17,339.66	0.00	4,630.64	21
30-370-0000 Water Use Facility Charge	688,800.00	57,808.95	392,568.07	0.00	296,231.93	43
30-371-0000 Water Use Charges	500,000.00	24,537.12	372,508.98	0.00	127,491.02	25
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	1,200.00	7,400.00	0.00	-5,400.00	-270
30-373-0000 Tap On Fees	12,000.00	1,000.00	12,800.00	0.00	-800.00	-7
30-374-0000 Water System Development Fees	15,000.00	1,191.60	17,299.20	0.00	-2,299.20	-15
30-379-0000 Water Late/ Cut Off Fees	5,000.00	853.71	3,398.16	0.00	1,601.84	32
30-383-0000 Sale Of Surplus Property	5,587.10	0.00	0.00	0.00	5,587.10	100
30-384-0000 Miscellaneous Revenue	0.00	25.00	25.00	0.00	-25.00	0
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	37,000.00	0.00	48,000.00	56
Utility Fund Subtotal	1,372,920.57	88,842.72	897,802.24	0.00	475,118.33	35
Report Total Revenue	\$1,372,920.57	\$88,842.72	\$897,802.24	\$0.00	\$475,118.33	35

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 01/31/2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 710 Water Department						
30-710-0200 Salaries	324,559.67	23,540.10	158,444.84	0.00	166,114.83	51
30-710-0201 Salaries - Over Time	5,000.00	0.00	658.52	0.00	4,341.48	87
30-710-0202 Salaries Gov Board	18,000.00	250.00	9,250.00	0.00	8,750.00	49
30-710-0300 Stand By Time	6,500.00	857.74	6,343.42	0.00	156.58	2
30-710-0301 Unemployment	750.00	0.00	0.00	0.00	750.00	100
30-710-0302 Longevity	3,500.00	0.00	3,300.00	0.00	200.00	6
30-710-0400 Professional Services-Audit	6,500.00	0.00	500.00	0.00	6,000.00	92
30-710-0401 Professional Services-Legal	10,000.00	1,200.00	7,200.00	0.00	2,800.00	28
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	925.66	10,600.30	0.00	16,440.60	61
30-710-0600 Group Insurance	52,599.52	3,959.33	29,802.64	0.00	22,796.88	43
30-710-0700 Retirement	48,224.56	1,804.19	19,304.00	0.00	28,920.56	60
30-710-0701 401-K	16,802.98	466.32	3,813.80	0.00	12,989.18	77
30-710-1000 Service Fees	10,000.00	0.00	8.55	0.00	9,991.45	100
30-710-1100 Communications	5,100.00	555.31	3,465.18	0.00	1,634.82	32
30-710-1101 Postage	20,000.00	0.00	7,112.07	0.00	12,887.93	64
30-710-1300 Utilities	10,000.00	616.21	5,516.06	0.00	4,483.94	45
30-710-1301 Utilities - Pumping	25,000.00	1,585.45	15,007.09	0.00	9,992.91	40
30-710-1400 Staff Development	3,000.00	0.00	1,340.00	0.00	1,660.00	55
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	449.89	0.00	1,550.11	78
30-710-1600 M&R - Equipment	25,000.00	0.00	10,198.85	0.00	14,801.15	59
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	232.77	3,533.49	0.00	1,466.51	29
30-710-3100 Vehicle Operating Supplies	5,000.00	424.05	2,916.07	0.00	2,083.93	42
30-710-3300 Departmental Supplies	15,000.00	1,291.45	9,764.27	1,239.72	3,996.01	27
30-710-3305 Water Treatment Supplies	25,000.00	1,821.69	14,303.49	0.00	10,696.51	43
30-710-3600 Uniforms	2,000.00	214.41	1,519.41	0.00	480.59	24
30-710-4500 Contract Services	225,000.00	147.75	115,018.98	96,137.00	13,844.02	6
30-710-4601 Computer Software Maintenance	15,000.00	0.00	6,183.08	0.00	8,816.92	59
30-710-5300 Dues And Subscriptions	3,000.00	212.02	2,565.27	0.00	434.73	14
30-710-5400 Insurance And Bonding	40,000.00	0.00	43,070.39	0.00	-3,070.39	-8
30-710-5700 Water Deposit Clearing Account	0.00	0.00	-671.88	0.00	671.88	0
30-710-5800 Water System Repairs	25,000.00	0.00	4,448.62	19,780.00	771.38	3
30-710-7405 Emergency Preparedness	12,000.00	0.00	945.78	0.00	11,054.22	92
30-710-7407 Co Water Construction Planning	85,000.00	9,250.00	46,250.00	0.00	38,750.00	46
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	2,332.17	0.00	2,332.17	50
Water Department Subtotal	1,372,920.57	49,354.45	544,494.35	117,156.72	711,269.50	52
Report Total Expenditure	\$1,372,920.57	\$49,354.45	\$544,494.35	\$117,156.72	\$711,269.50	52

CAP PROJECT 2020 SL 2019-75 REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 01/31/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 50 Cap Project 2020 SI 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 SI 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

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 01/31/2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 50 Cap Project 2020 SI 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	54,339.93	0.00	74.07	0
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
Cap Project 2020 SI 2019-75 Subtotal	54,414.00	0.00	54,339.93	0.00	74.07	0

CAPITAL PROJECT SL 2021-180 REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 01/31/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 54 Capital Project SI 2021-180						
54-301-0000 Arp Water Infrastructure	140,947.50	0.00	119,897.50	0.00	21,050.00	15
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 SI 2021-180 Subtotal	140,947.50	0.00	119,897.50	0.00	21,050.00	15
Report Total Revenue	\$140,947.50	\$0.00	\$119,897.50	\$0.00	\$21,050.00	15

CAPITAL PROJECT SL 2021-180 EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 01/31/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 54 Capital Project SI 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	119,897.50	0.00	21,050.00	15
54-820-8401 Smart Meter Milestone Pay	0.00	0.00	0.00	0.00	0.00	0
Capital Project SI 2021-180 Subtotal	140,947.50	0.00	119,897.50	0.00	21,050.00	15
Report Total Expenditure	\$140,947.50	\$0.00	\$119,897.50	\$0.00	\$21,050.00	15

PUBLIC SAFETY FACILITY REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

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	26,591	201,545	0	98,455	33
Public Safety Facilities Subtotal	8,688,000	26,591	8,589,545	0	98,455	1

PUBLIC SAFETY EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 01/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 41 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 85 Public Safety Facilities						
85-600-1500 Public Safety Building	8,688,000.00	71,279.75	274,805.00	0.00	8,413,195.00	97
85-600-2600 Advertising	0.00	0.00	0.00	0.00	0.00	0
Public Safety Facilities Subtotal	8,688,000.00	71,279.75	274,805.00	0.00	8,413,195.00	97
Report Total Expenditure	\$8,688,000.00	\$71,279.75	\$274,805.00	\$0.00	\$8,413,195.00	97