

REVENUE GENERAL FUND - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 02/28/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 34 %

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	40,535.95	2,325,344.15	60,115.52	3
10-301-0200 Ad Valorem Tx Penalty & Int	300.00	394.56	1,008.92	-708.92	-236
10-302-0000 Vehicle Tax - Current	30,000.00	6,652.56	26,843.29	3,156.71	11
10-303-0100 Topsail Accomodations Tax	320,000.00	8,350.24	265,839.80	54,160.20	17
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	34,929.57	273,747.20	96,252.80	26
10-332-0000 Tower Lease	85,000.00	5,088.47	64,287.70	20,712.30	24
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	0.00	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	21,153.23	153,383.04	36,616.96	19
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	0.00	137.50	62.50	31
10-353-0000 Boat Ramp Fees	30,000.00	0.00	21,392.05	8,607.95	29
10-354-0000 Boat Slip Fees	50,000.00	858.00	24,883.00	25,117.00	50
10-355-0000 Dune Permit Fee	0.00	0.00	50.00	-50.00	0
10-356-0000 Beach Access Permits	15,000.00	19.98	14,188.16	811.84	5
10-357-0000 Building Permits	53,567.53	1,410.00	71,158.21	-17,590.68	-33
10-357-0100 Electrical Permits	7,000.00	375.00	6,340.00	660.00	9
10-357-0200 Plumbing Permits	2,000.00	70.00	1,820.00	180.00	9
10-357-0300 Hvac Permits	5,000.00	0.00	3,105.00	1,895.00	38
10-357-0400 Insulation Permits	1,050.00	0.00	715.00	335.00	32
10-357-0500 Zoning /Other Fees	6,000.00	600.00	8,750.00	-2,750.00	-46
10-357-0600 Tech Fee	3,000.00	217.75	5,261.06	-2,261.06	-75
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	46,299.91	376,540.09	205,279.91	35
10-360-0000 Civil Citation	7,000.00	0.00	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	60.00	5,668.69	331.31	6
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	51.50	2,894.78	-1,894.78	-189
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	167,066.72	5,135,905.34	671,267.94	12
Report Total Revenue	\$5,807,173.28	\$167,066.72	\$5,135,905.34	\$671,267.94	12

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 02/28/2026

Ideal Remaining Percent: 34 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 410 Governing Body						
10-410-0200 Salaries	18,000.00	0.00	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	5,638.00	18,649.59	0.00	26,350.41	59
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	0.00	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	0.00	388.06	0.00	1,111.94	74
10-410-7403 Special Projects	5,000.00	0.00	4,281.74	0.00	718.26	14
Governing Body Subtotal	107,827.00	5,638.00	43,935.17	0.00	63,891.83	59

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Department: 420 Administration						
10-420-0200 Salaries	485,120.69	27,993.00	265,183.99	0.00	219,936.70	45
10-420-0201 Salaries - Overtime	4,000.00	209.59	2,152.21	0.00	1,847.79	46
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	0.00	30,925.00	0.00	1,075.00	3
10-420-0404 Counseling Services	2,000.00	0.00	1,750.00	0.00	250.00	13
10-420-0500 Fica	37,417.73	2,117.30	17,191.39	0.00	20,226.34	54
10-420-0600 Group Insurance	56,614.29	4,076.76	32,734.67	0.00	23,879.62	42
10-420-0700 Retirement	70,531.20	4,066.82	31,660.32	0.00	38,870.88	55
10-420-0701 401-K	24,456.03	1,410.13	9,356.30	0.00	15,099.73	62
10-420-1000 Service Fees	20,000.00	0.00	5,419.80	0.00	14,580.20	73
10-420-1100 Communications	16,000.00	918.14	7,206.29	0.00	8,793.71	55
10-420-1101 Postage	1,000.00	200.00	1,344.90	0.00	-344.90	-34
10-420-1300 Utilities	35,000.00	2,735.15	22,077.57	0.00	12,922.43	37
10-420-1400 Staff Development	5,500.00	415.83	1,809.90	0.00	3,690.10	67
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	446.00	2,962.23	0.00	437.77	13
10-420-3300 Departmental Supplies	6,000.00	47.60	4,360.90	0.00	1,639.10	27
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	2,150.00	0.00	13,850.00	87
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	6,098.82	113,692.03	0.00	38,307.97	25
10-420-5300 Dues And Subscriptions	2,500.00	0.00	1,118.62	0.00	1,381.38	55
10-420-5400 Insurance And Bonding	117,371.30	0.00	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	50,735.14	747,971.92	0.00	554,661.01	43

GENERAL FUND EXPENSE REPORT - EXPENDITURE

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Town Of Topsail Beach
 FY 2025-2026
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Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 450 Inspections And Planning						
10-450-0200 Salaries	169,764.92	5,320.09	61,125.33	0.00	108,639.59	64
10-450-0201 Salaries Overime	2,000.00	0.00	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	406.99	3,907.65	0.00	9,232.37	70
10-450-0600 Group Insurance	25,546.54	1,017.91	11,506.40	0.00	14,040.14	55
10-450-0700 Retirement	24,768.50	767.16	6,906.53	0.00	17,861.97	72
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	252.60	1,570.36	0.00	3,429.64	69
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	0.00	454.23	0.00	45.77	9
10-450-3300 Departmental Supplies	1,200.00	1.00	1,181.77	0.00	18.23	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	0.00	9,500.00	0.00	4,000.00	30
Inspections And Planning Subtotal	272,128.64	7,765.75	99,338.41	0.00	172,790.23	63

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

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Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 510 Police						
10-510-0200 Salaries	787,671.15	55,109.15	541,050.32	0.00	246,620.83	31
10-510-0201 Salaries - Overtime	25,000.00	115.65	11,097.46	0.00	13,902.54	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	0.00	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	4,266.45	35,246.59	0.00	27,590.98	44
10-510-0600 Group Insurance	128,842.19	9,205.83	79,550.36	0.00	49,291.83	38
10-510-0700 Retirement	127,790.53	8,880.13	75,346.02	0.00	52,444.51	41
10-510-0701 401-K	40,633.56	2,041.02	14,960.10	0.00	25,673.46	63
10-510-0702 Supplemental Retirement	4,735.00	364.08	3,094.68	0.00	1,640.32	35
10-510-1100 Communications	200.00	0.00	0.00	0.00	200.00	100
10-510-1400 Staff Development	16,217.44	179.75	7,988.93	0.00	8,228.51	51
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	206.26	1,841.11	0.00	9,158.89	83
10-510-1800 Vehicle Allowance	16,800.00	1,200.00	11,357.42	0.00	5,442.58	32
10-510-3100 Vehicle Operating Supplies	25,000.00	1,124.21	11,624.28	0.00	13,375.72	54
10-510-3300 Departmental Supplies	17,282.56	102.59	3,590.07	3,282.56	10,409.93	60
10-510-3600 Uniforms	6,500.00	0.00	1,856.26	0.00	4,643.74	71
10-510-4500 Contracted Services	12,100.00	8,500.00	8,500.00	0.00	3,600.00	30
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	93.15	286.04	0.00	213.96	43
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	0.00	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	91,388.27	888,188.07	3,282.56	489,194.60	35

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

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FY 2025-2026

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Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 520 Fire						
10-520-0200 Salaries	0.00	3,460.81	5,191.21	0.00	-5,191.21	0
10-520-0201 Salaries, Overtime	32,573.22	2,349.17	18,722.49	0.00	13,850.73	43
10-520-0300 Salaries - Stipend	82,530.00	0.00	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	37,355.91	294,330.12	0.00	152,109.70	34
10-520-0500 Fica	42,958.04	3,130.64	23,086.38	0.00	19,871.66	46
10-520-0600 Group Insurance	108,466.77	9,457.71	68,328.36	0.00	40,138.41	37
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	6,224.49	39,645.90	0.00	29,427.78	43
10-520-0701 401K	23,950.65	1,491.38	9,017.72	0.00	14,932.93	62
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	-35.00	1,886.86	0.00	3,113.14	62
10-520-1600 M&R - Equipment	15,000.00	683.80	2,603.50	0.00	12,396.50	83
10-520-1700 M&R - Vehicles	30,000.00	5,702.67	33,751.65	10,442.95	-14,194.60	-47
10-520-2000 Housing	24,200.00	1,614.66	14,540.10	0.00	9,659.90	40
10-520-2600 Advertising	100.00	0.00	0.00	0.00	100.00	100
10-520-3100 Vehicle Operating Supplies	8,500.00	497.86	3,357.63	0.00	5,142.37	60
10-520-3300 Departmental Supplies	4,000.00	57.80	1,487.79	0.00	2,512.21	63
10-520-3600 Uniforms	6,000.00	0.00	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	1,128.10	16,077.58	32,705.03	13,855.39	22
Fire Subtotal	965,630.18	73,120.00	577,765.34	43,147.98	344,716.86	36

GENERAL FUND EXPENSE REPORT - EXPENDITURE

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Department: 600 Public Works						
10-600-0200 Salaries	288,655.26	21,015.16	166,498.49	0.00	122,156.77	42
10-600-0201 Salaries - Overtime	25,000.00	728.64	2,557.04	0.00	22,442.96	90
10-600-0300 Stand By Time	6,500.00	180.80	542.40	0.00	5,957.60	92
10-600-0302 Longevity	100.00	0.00	100.00	0.00	0.00	0
10-600-0500 Fica	24,491.88	1,634.54	10,284.55	0.00	14,207.33	58
10-600-0600 Group Insurance	52,745.36	3,672.15	26,845.07	0.00	25,900.29	49
10-600-0700 Retirement	48,563.58	3,161.52	19,476.59	0.00	29,086.99	60
10-600-0701 401-K	15,682.76	703.58	4,305.11	0.00	11,377.65	73
10-600-1400 Staff Development	2,000.00	0.00	863.16	0.00	1,136.84	57
10-600-1500 M&R - Buildings	50,371.87	1,540.80	14,324.34	615.17	35,432.36	70
10-600-1501 M&R - Grounds	6,000.00	494.84	4,480.72	0.00	1,519.28	25
10-600-1600 M&R - Equipment	20,000.00	283.87	11,113.41	0.00	8,886.59	44
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	192.78	4,596.48	0.00	403.52	8
10-600-3100 Vehicle Operating Supplies	4,000.00	530.81	3,317.80	0.00	682.20	17
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	809.23	4,923.69	0.00	3,076.31	38
10-600-3303 Building Supplies	4,000.00	223.45	3,352.73	0.00	647.27	16
10-600-3600 Uniforms	2,000.00	142.94	1,881.59	0.00	118.41	6
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	0.00	39,003.25	0.00	996.75	2
10-600-7407 C Outlay Storm Water Project	120,000.00	14,000.00	119,615.00	0.00	385.00	0
Public Works Subtotal	789,110.71	49,315.11	500,319.10	615.17	288,176.44	37

GENERAL FUND EXPENSE REPORT - EXPENDITURE

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Department: 610 Solid Waste						
10-610-1601 Rental Equipment	10,000.00	761.32	2,607.00	0.00	7,393.00	74
10-610-4500 Contract Services-Refuse Coll	295,364.64	19,829.50	168,334.38	0.00	127,030.26	43
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	64,192.28	0.00	177,099.84	73
Solid Waste Subtotal	558,656.76	28,786.63	235,133.66	0.00	323,523.10	58

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Department: 620 Bush Marina						
10-620-0300 Marina Salaries	16,260.53	0.00	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	0.00	853.22	0.00	455.28	35
10-620-1100 Communication	2,220.00	0.00	770.00	0.00	1,450.00	65
10-620-1500 M&R Bldg.	3,500.00	94.01	2,687.64	300.00	512.36	15
10-620-1501 M&R Grounds	3,700.00	0.00	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	2,770.00	6,156.40	0.00	143.60	2
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	2,864.01	26,463.53	4,550.00	11,025.50	26

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 02/28/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 34 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 630 Powell Bill						
10-630-1700 M&R Vehicle	1,000.00	0.00	0.00	0.00	1,000.00	100
10-630-3100 Vehicle Supplies	1,000.00	59.51	477.03	0.00	522.97	52
10-630-3300 Departmental Supplies	1,000.00	0.00	379.92	0.00	620.08	62
10-630-5600 Street Improvements	16,000.00	0.00	5,500.00	10,400.00	100.00	1
10-630-5802 Engineering Powell Bill	500.00	0.00	500.00	0.00	0.00	0
10-630-5805 Drainage And Storm	3,500.00	0.00	0.00	3,500.00	0.00	0
10-630-5806 Traffic Control	0.00	0.00	0.00	0.00	0.00	0
Powell Bill Subtotal	23,000.00	59.51	6,856.95	13,900.00	2,243.05	10

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 02/28/2026

Ideal Remaining Percent: 34 %

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	459.07	3,500.03	0.00	3,424.97	49
10-700-1300 Utilities	10,000.00	1,062.95	4,841.05	0.00	5,158.95	52
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	888.70	12,493.20	0.00	5,506.80	31
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	778.00	6,602.36	0.00	8,397.64	56
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	0.00	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	0.00	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	0.00	1,815.77	0.00	1,184.23	39
10-700-7488 Festivals	12,000.00	0.00	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	3,188.72	159,613.51	7,552.91	161,816.38	49

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 02/28/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 34 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 800 Emergency Operations						
10-800-1100 Communications	2,000.00	125.34	939.29	0.00	1,060.71	53
10-800-1300 Utilities	2,500.00	387.36	2,940.34	0.00	-440.34	-18
10-800-1500 M&R Building	2,000.00	66.93	2,004.41	0.00	-4.41	0
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	215.18	806.86	0.00	-306.86	-61
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	200.00	13,730.74	0.00	11,269.26	45
Emergency Operations Subtotal	36,500.00	994.81	24,393.74	0.00	12,106.26	33

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 02/28/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 34 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	\$5,807,173.28	\$313,855.95	\$3,309,979.40	\$73,048.62	\$2,424,145.26	42

CIP EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 02/28/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 34 %

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	45,330.32	141,726.32	0.00	-1,726.32	-1
Capital Improvement Fund (Cip) Subtotal	1,973,693.00	45,330.32	141,726.32	0.00	1,831,966.68	93
Report Total Expenditure	\$1,973,693.00	\$45,330.32	\$141,726.32	\$0.00	\$1,831,966.68	93

CIP REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 02/28/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 34 %

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	2,545.71	147,574.01	0.00	3,118.99	2
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	2,545.71	1,070,574.01	0.00	903,118.99	46
Report Total Revenue	\$1,973,693.00	\$2,545.71	\$1,070,574.01	\$0.00	\$903,118.99	46

BEACH INLET SOUND REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 02/28/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 34 %

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	18,393.74	1,072,684.53	0.00	19,838.40	2
25-302-0000 Pender-Accom Tax-Bis Fund	640,000.00	16,700.50	531,673.60	0.00	108,326.40	17
25-302-0100 Topsail-Accom Tax-Bis Fund	320,000.00	8,350.25	265,836.78	0.00	54,163.22	17
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	11,085.22	96,466.11	0.00	-26,466.11	-38
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	54,529.71	3,280,271.33	0.00	-38,451.90	-1
Report Total Revenue	\$3,241,819.43	\$54,529.71	\$3,280,271.33	\$0.00	\$-38,451.90	-1

BEACH INLET SOUND EXPENSE - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 02/28/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 34 %

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	70,267.24	244,741.15	0.00	259,358.85	51
25-700-0401 Legal	5,000.00	300.00	2,100.00	0.00	2,900.00	58
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	11,334.00	77,963.36	0.00	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	17,906.45	17,906.45	0.00	643,262.30	97
25-700-5704 Topsail Beach Vitex Project	178,127.25	56,703.76	56,703.76	0.00	121,423.49	68
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	156,511.45	402,262.81	0.00	2,839,556.62	88
Report Total Expenditure	\$3,241,819.43	\$156,511.45	\$402,262.81	\$0.00	\$2,839,556.62	88

UTILITY FUND REVENUE REPORT - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 02/28/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 34 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 30 Utility Fund					
30-329-0000 Interest Earned	21,970.30	2,017.81	19,357.47	2,612.83	12
30-370-0000 Water Use Facility Charge	688,800.00	55,760.20	448,328.27	240,471.73	35
30-371-0000 Water Use Charges	500,000.00	16,377.36	388,886.34	111,113.66	22
30-371-0100 Meter Rental And Use Fees	100.00	0.00	0.00	100.00	100
30-372-0000 Water Boring Fee	2,000.00	0.00	7,400.00	-5,400.00	-270
30-373-0000 Tap On Fees	12,000.00	800.00	13,600.00	-1,600.00	-13
30-374-0000 Water System Development Fees	15,000.00	1,000.00	18,299.20	-3,299.20	-22
30-379-0000 Water Late/ Cut Off Fees	5,000.00	459.52	3,857.68	1,142.32	23
30-383-0000 Sale Of Surplus Property	5,587.10	0.00	0.00	5,587.10	100
30-384-0000 Miscellaneous Revenue	0.00	40.00	65.00	-65.00	0
30-399-0000 Fund Balance	64,842.17	0.00	37,463.17	27,379.00	42
30-400-0000 Water Pre Construction Grant	85,000.00	9,250.00	46,250.00	38,750.00	46
Utility Fund Subtotal	1,400,299.57	85,704.89	983,507.13	416,792.44	30
Report Total Revenue	\$1,400,299.57	\$85,704.89	\$983,507.13	\$416,792.44	30

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 02/28/2026

Ideal Remaining Percent: 34 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 710 Water Department						
30-710-0200 Salaries	324,559.67	23,872.93	182,317.77	0.00	142,241.90	44
30-710-0201 Salaries - Over Time	5,000.00	122.20	780.72	0.00	4,219.28	84
30-710-0202 Salaries Gov Board	18,000.00	0.00	9,250.00	0.00	8,750.00	49
30-710-0300 Stand By Time	6,500.00	729.11	7,072.53	0.00	-572.53	-9
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	8,400.00	0.00	1,600.00	16
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	1,829.86	12,430.16	0.00	14,610.74	54
30-710-0600 Group Insurance	52,599.52	4,562.51	34,365.15	0.00	18,234.37	35
30-710-0700 Retirement	48,224.56	3,565.21	22,869.21	0.00	25,355.35	53
30-710-0701 401-K	16,802.98	896.10	4,709.90	0.00	12,093.08	72
30-710-1000 Service Fees	10,000.00	831.89	831.89	0.00	9,168.11	92
30-710-1100 Communications	5,100.00	523.54	3,988.72	0.00	1,111.28	22
30-710-1101 Postage	20,000.00	1,150.68	8,262.75	0.00	11,737.25	59
30-710-1300 Utilities	10,000.00	660.99	6,185.60	0.00	3,814.40	38
30-710-1301 Utilities - Pumping	25,000.00	2,096.98	17,104.07	0.00	7,895.93	32
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	0.00	3,533.49	0.00	1,466.51	29
30-710-3100 Vehicle Operating Supplies	5,000.00	370.45	3,286.52	0.00	1,713.48	34
30-710-3300 Departmental Supplies	15,000.00	1,427.16	11,191.43	1,239.72	2,568.85	17
30-710-3305 Water Treatment Supplies	25,000.00	3,225.45	17,528.94	0.00	7,471.06	30
30-710-3600 Uniforms	2,000.00	142.94	1,662.35	0.00	337.65	17
30-710-4500 Contract Services	252,379.00	27,487.00	141,630.98	96,137.00	14,611.02	6
30-710-4601 Computer Software Maintenance	15,000.00	525.00	6,708.08	0.00	8,291.92	55
30-710-5300 Dues And Subscriptions	3,000.00	0.00	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	-302.74	-974.62	0.00	974.62	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	2,274.98	3,220.76	0.00	8,779.24	73
30-710-7407 Co Water Construction Planning	85,000.00	27,750.00	74,000.00	0.00	11,000.00	13
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	1,400,299.57	104,942.24	648,561.59	117,156.72	634,581.26	45
Report Total Expenditure	\$1,400,299.57	\$104,942.24	\$648,561.59	\$117,156.72	\$634,581.26	45

CAP PROJECT 2020 SL 2019-75 REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 02/28/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 34 %

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: 02/28/2026

Ideal Remaining Percent: 34 %

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
50-800-4500 Contracted Services	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
Report Total Expenditure	\$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: 02/28/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 34 %

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: 02/28/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 34 %

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 EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 02/28/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 34 %

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	17,899.00	292,704.00	0.00	8,395,296.00	97
85-600-2600 Advertising	0.00	0.00	0.00	0.00	0.00	0
Public Safety Facilities Subtotal	8,688,000.00	17,899.00	292,704.00	0.00	8,395,296.00	97
Report Total Expenditure	\$8,688,000.00	\$17,899.00	\$292,704.00	\$0.00	\$8,395,296.00	97

PUBLIC SAFETY FACILITY REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 02/28/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 34 %

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	23,888	225,433	0	74,567	25
Public Safety Facilities Subtotal	8,688,000	23,888	8,613,433	0	74,567	1
Report Total Revenue	\$8,688,000	\$23,888	\$8,613,433	\$0	\$74,567	1