

REVENUE GENERAL FUND - REVENUE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 03/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 25 %

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	37,014.16	2,362,358.31	23,101.36	1
10-301-0200 Ad Valorem Tx Penalty & Int	300.00	634.11	1,643.03	-1,343.03	-448
10-302-0000 Vehicle Tax - Current	30,000.00	0.00	26,843.29	3,156.71	11
10-303-0100 Topsail Accomodations Tax	320,000.00	6,984.37	272,824.17	47,175.83	15
10-328-0000 Cable Tv Franchise	15,000.00	4,202.53	12,781.53	2,218.47	15
10-329-0000 Interest Income - Gf	370,000.00	37,631.23	311,378.43	58,621.57	16
10-332-0000 Tower Lease	85,000.00	5,088.47	69,376.17	15,623.83	18
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	36,905.86	131,592.62	-11,592.62	-10
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	22,355.54	175,738.58	14,261.42	8
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	36.00	173.50	26.50	13
10-353-0000 Boat Ramp Fees	30,000.00	325.00	21,717.05	8,282.95	28
10-354-0000 Boat Slip Fees	50,000.00	2,455.00	27,338.00	22,662.00	45
10-355-0000 Dune Permit Fee	0.00	0.00	50.00	-50.00	0
10-356-0000 Beach Access Permits	15,000.00	0.00	14,188.16	811.84	5
10-357-0000 Building Permits	53,567.53	3,223.39	74,381.60	-20,814.07	-39
10-357-0100 Electrical Permits	7,000.00	705.00	7,045.00	-45.00	-1
10-357-0200 Plumbing Permits	2,000.00	175.00	1,995.00	5.00	0
10-357-0300 Hvac Permits	5,000.00	510.00	3,615.00	1,385.00	28
10-357-0400 Insulation Permits	1,050.00	0.00	715.00	335.00	32
10-357-0500 Zoning /Other Fees	6,000.00	1,100.00	9,850.00	-3,850.00	-64
10-357-0600 Tech Fee	3,000.00	762.00	6,023.06	-3,023.06	-101
10-357-0700 House Moving Permit	0.00	250.00	253.75	-253.75	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	47,059.74	423,599.83	158,220.17	27
10-360-0000 Civil Citation	7,000.00	0.00	615.06	6,384.94	91
10-361-0000 Parking Enforcement	3,000.00	25.55	12,123.35	-9,123.35	-304
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	203.00	16,394.29	3,605.71	18
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	197.61	5,866.30	133.70	2
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	2,894.78	-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	16,655.00	131,115.00	-11,115.00	-9
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	224,498.56	5,360,403.90	446,769.38	8
Report Total Revenue	\$5,807,173.28	\$224,498.56	\$5,360,403.90	\$446,769.38	8

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 03/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 410 Governing Body						
10-410-0200 Salaries	18,000.00	4,500.00	13,750.00	0.00	4,250.00	24
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	1,065.00	19,714.59	0.00	25,285.41	56
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	688.56	1,281.48	0.00	95.52	7
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	111,489.00	0.00	4,281.74	0.00	107,207.26	96
Governing Body Subtotal	214,316.00	6,253.56	50,188.73	0.00	164,127.27	77

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Department: 420 Administration						
10-420-0200 Salaries	396,120.69	28,044.41	293,228.40	0.00	102,892.29	26
10-420-0201 Salaries - Overtime	4,000.00	473.93	2,626.14	0.00	1,373.86	34
10-420-0301 Unemployment	1,500.00	2,258.95	2,258.95	0.00	-758.95	-51
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	1,800.00	32,725.00	0.00	-725.00	-2
10-420-0404 Counseling Services	2,000.00	0.00	1,750.00	0.00	250.00	13
10-420-0500 Fica	30,608.73	2,140.25	19,331.64	0.00	11,277.09	37
10-420-0600 Group Insurance	56,614.29	3,519.40	36,254.07	0.00	20,360.22	36
10-420-0700 Retirement	59,851.20	4,112.34	35,772.66	0.00	24,078.54	40
10-420-0701 401-K	24,456.03	1,425.92	10,782.22	0.00	13,673.81	56
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	1,006.51	8,212.80	0.00	7,787.20	49
10-420-1101 Postage	1,000.00	517.71	1,862.61	0.00	-862.61	-86
10-420-1300 Utilities	35,000.00	2,504.74	24,582.31	0.00	10,417.69	30
10-420-1400 Staff Development	5,500.00	38.50	2,189.65	0.00	3,310.35	60
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	256.85	3,219.08	0.00	180.92	5
10-420-3300 Departmental Supplies	6,000.00	55.05	4,803.99	0.00	1,196.01	20
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	7,800.34	121,492.37	0.00	30,507.63	20
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	2,118.00	85,334.43	0.00	32,036.87	27
10-420-7500 Debt Service	166,451.98	93,004.19	165,337.52	0.00	1,114.46	1
10-420-7501 Debt Service - Interest	30,268.62	2,432.21	30,172.05	0.00	96.57	0
Administration Subtotal	1,196,143.93	153,509.30	902,210.51	0.00	293,933.42	25

GENERAL FUND EXPENSE REPORT - EXPENDITURE

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 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	5,769.00	66,894.33	0.00	102,870.59	61
10-450-0201 Salaries Overime	2,000.00	423.99	1,396.67	0.00	603.33	30
10-450-0302 Longevity	250.00	0.00	200.00	0.00	50.00	20
10-450-0500 Fica	13,140.02	473.77	4,381.42	0.00	8,758.60	67
10-450-0600 Group Insurance	25,546.54	879.85	12,386.25	0.00	13,160.29	52
10-450-0700 Retirement	24,768.50	893.03	7,799.56	0.00	16,968.94	69
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	1,570.36	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	1,182.77	0.00	17.23	1
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	8,440.64	107,779.05	0.00	164,349.59	60

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	53,551.13	594,601.45	0.00	193,069.70	25
10-510-0201 Salaries - Overtime	25,000.00	231.31	11,328.77	0.00	13,671.23	55
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	4,147.62	39,394.21	0.00	23,443.36	37
10-510-0600 Group Insurance	128,842.19	7,918.65	87,469.01	0.00	41,373.18	32
10-510-0700 Retirement	127,790.53	8,648.24	83,994.26	0.00	43,796.27	34
10-510-0701 401-K	40,633.56	1,953.33	16,913.43	0.00	23,720.13	58
10-510-0702 Supplemental Retirement	4,735.00	364.08	3,458.76	0.00	1,276.24	27
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	8,325.93	0.00	7,891.51	49
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	423.71	2,264.82	0.00	8,735.18	79
10-510-1800 Vehicle Allowance	16,800.00	1,057.42	12,414.84	0.00	4,385.16	26
10-510-3100 Vehicle Operating Supplies	25,000.00	1,082.57	12,706.85	0.00	12,293.15	49
10-510-3300 Departmental Supplies	17,282.56	37.50	4,422.63	3,282.56	9,577.37	55
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	0.00	8,500.00	0.00	3,600.00	30
10-510-4600 Pre-Employment Exams	3,000.00	625.00	625.00	0.00	2,375.00	79
10-510-5300 Dues And Subscriptions	500.00	0.00	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	80,220.31	969,360.69	3,282.56	408,021.98	30

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	3,460.80	8,652.01	0.00	-8,652.01	0
10-520-0201 Salaries, Overtime	32,573.22	5,066.84	23,789.33	0.00	8,783.89	27
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	31,887.45	326,217.57	0.00	120,222.25	27
10-520-0500 Fica	42,958.04	2,957.60	26,043.98	0.00	16,914.06	39
10-520-0600 Group Insurance	108,466.77	6,792.25	75,120.61	0.00	33,346.16	31
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	5,827.84	45,473.74	0.00	23,599.94	34
10-520-0701 401K	23,950.65	1,627.21	10,644.93	0.00	13,305.72	56
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	70.00	2,114.11	0.00	2,885.89	58
10-520-1600 M&R - Equipment	15,000.00	1,010.17	3,613.67	0.00	11,386.33	76
10-520-1700 M&R - Vehicles	30,000.00	7,583.96	41,335.61	3,390.34	-14,725.95	-49
10-520-2000 Housing	24,200.00	1,585.77	16,125.87	0.00	8,074.13	33
10-520-2600 Advertising	100.00	0.00	0.00	0.00	100.00	100
10-520-3100 Vehicle Operating Supplies	8,500.00	346.19	3,703.82	0.00	4,796.18	56
10-520-3300 Departmental Supplies	4,000.00	36.57	1,575.68	0.00	2,424.32	61
10-520-3600 Uniforms	6,000.00	246.06	1,578.23	0.00	4,421.77	74
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	4,557.95	20,635.53	27,787.48	14,214.99	23
Fire Subtotal	965,630.18	73,056.66	651,030.57	31,177.82	283,421.79	29

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: 600 Public Works						
10-600-0200 Salaries	288,655.26	20,501.46	186,999.95	0.00	101,655.31	35
10-600-0201 Salaries - Overtime	25,000.00	184.69	2,741.73	0.00	22,258.27	89
10-600-0300 Stand By Time	6,500.00	0.00	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	1,539.09	11,823.64	0.00	12,668.24	52
10-600-0600 Group Insurance	52,745.36	3,079.47	29,924.54	0.00	22,820.82	43
10-600-0700 Retirement	48,563.58	2,982.93	22,459.52	0.00	26,104.06	54
10-600-0701 401-K	15,682.76	747.42	5,052.53	0.00	10,630.23	68
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	1,475.23	15,835.94	11,365.17	23,170.76	46
10-600-1501 M&R - Grounds	6,000.00	494.84	4,975.56	0.00	1,024.44	17
10-600-1600 M&R - Equipment	20,000.00	0.00	11,136.78	0.00	8,863.22	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	331.51	4,927.99	0.00	72.01	1
10-600-3100 Vehicle Operating Supplies	4,000.00	357.14	3,674.94	0.00	325.06	8
10-600-3200 Mosquito Control	3,000.00	3,000.00	3,000.00	0.00	0.00	0
10-600-3300 Departmental Supplies	8,000.00	495.21	5,817.43	0.00	2,182.57	27
10-600-3303 Building Supplies	4,000.00	522.14	3,874.87	0.00	125.13	3
10-600-3600 Uniforms	2,000.00	267.85	2,149.44	0.00	-149.44	-7
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	0.00	119,615.00	0.00	385.00	0
Public Works Subtotal	789,110.71	35,978.98	536,756.35	11,365.17	240,989.19	31

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Department: 610 Solid Waste						
10-610-1601 Rental Equipment	10,000.00	225.00	2,832.00	0.00	7,168.00	72
10-610-4500 Contract Services-Refuse Coll	295,364.64	19,829.50	188,163.88	0.00	107,200.76	36
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	8,447.27	72,639.55	0.00	168,652.57	70
Solid Waste Subtotal	558,656.76	28,501.77	263,635.43	0.00	295,021.33	53

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Department: 620 Bush Marina						
10-620-0300 Marina Salaries	16,260.53	72.00	11,938.91	0.00	4,321.62	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	5.50	858.72	0.00	449.78	34
10-620-1100 Communication	2,220.00	110.00	880.00	0.00	1,340.00	60
10-620-1500 M&R Bldg.	3,500.00	0.00	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	0.00	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	187.50	26,651.03	4,550.00	10,838.00	26

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 03/31/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 25 %

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	103.25	580.28	0.00	419.72	42
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	9,900.00	15,400.00	0.00	600.00	4
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	3,500.00	3,500.00	0.00	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	13,503.25	20,360.20	0.00	2,639.80	11

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 03/31/2026

Ideal Remaining Percent: 25 %

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	503.25	4,003.28	0.00	2,921.72	42
10-700-1300 Utilities	10,000.00	1,013.75	5,854.80	0.00	4,145.20	41
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	20,000.00	888.70	13,381.90	0.00	6,618.10	33
10-700-1600 M&R - Equipment	10,000.00	553.85	1,678.35	0.00	8,321.65	83
10-700-1601 Rental - Equipment	15,000.00	778.00	7,380.36	0.00	7,619.64	51
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	4,161.79	7,854.84	0.00	2,145.16	21
10-700-3300 Departmental Supplies	15,000.00	4,277.47	8,665.13	0.00	6,334.87	42
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	14,750.00	14,750.00	4,850.00	10,400.00	35
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	1,059.00	44,129.40	0.00	10,870.60	20
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	1,000.00	0.00	95.56	0.00	904.44	90
Bm & Tourism Subtotal	328,982.80	27,985.81	187,599.32	4,850.00	136,533.48	42

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 03/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 800 Emergency Operations						
10-800-1100 Communications	2,000.00	355.46	1,294.75	0.00	705.25	35
10-800-1300 Utilities	2,500.00	0.00	2,940.34	0.00	-440.34	-18
10-800-1500 M&R Building	2,000.00	0.00	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	236.50	1,043.36	0.00	-543.36	-109
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	13,730.74	0.00	11,269.26	45
Emergency Operations Subtotal	36,500.00	591.96	24,985.70	0.00	11,514.30	32

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 03/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	\$5,807,173.28	\$428,229.74	\$3,740,557.58	\$55,225.55	\$2,011,390.15	35

CIP REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 03/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 24 Capital Improvement Fund (Cip)					
24-301-0000 Advalorem Tax Cip	150,693.00	2,281.17	149,855.18	837.82	1
24-303-0100 Fund Balance Appropriated	423,000.00	0.00	423,000.00	0.00	0
24-374-0000 Loan Proceeds	900,000.00	0.00	0.00	900,000.00	100
24-381-0000 Sale Of Town Property	0.00	0.00	0.00	0.00	0
24-399-0000 Fund Balance	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
Capital Improvement Fund (Cip) Subtotal	1,973,693.00	2,281.17	1,072,855.18	900,837.82	46
Report Total Revenue	\$1,973,693.00	\$2,281.17	\$1,072,855.18	\$900,837.82	46

CIP EXPENSES - EXPENDITURE
 Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 03/31/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 25 %

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

BEACH INLET SOUND REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 03/31/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 25 Bis Capital Project					
25-301-0000 Ad Valorem Taxes-Bis Fund	1,092,522.93	16,327.81	1,089,012.34	3,510.59	0
25-302-0000 Pender-Accom Tax-Bis Fund	640,000.00	13,968.73	545,642.33	94,357.67	15
25-302-0100 Topsail-Accom Tax-Bis Fund	320,000.00	6,984.36	272,821.14	47,178.86	15
25-307-0000 Pender County Funds	180,000.00	0.00	180,000.00	0.00	0
25-307-0700 Fema Reimbursement Isaias	0.00	0.00	383,148.81	-383,148.81	0
25-308-0100 Parking Revenue South End	100,000.00	0.00	60,401.00	39,599.00	40
25-329-0000 Interest Earned	70,000.00	13,153.48	109,619.59	-39,619.59	-57
25-396-0000 Grants From State T Island Vitex	839,296.50	17,906.45	707,966.95	131,329.55	16
Bis Capital Project Subtotal	3,241,819.43	68,340.83	3,348,612.16	-106,792.73	-3
Report Total Revenue	\$3,241,819.43	\$68,340.83	\$3,348,612.16	\$-106,792.73	-3

BEACH INLET SOUND EXPENSE - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 03/31/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 25 Bis Capital Project					
25-700-0200 Salary	0.00	0.00	445.42	-445.42	0
25-700-0400 Professional Serv & Audit	504,100.00	5,994.66	250,735.81	253,364.19	50
25-700-0401 Legal	5,000.00	0.00	2,100.00	2,900.00	58
25-700-0500 Fica	0.00	0.00	32.34	-32.34	0
25-700-0700 Retirement	0.00	0.00	64.23	-64.23	0
25-700-1400 Staff Development	6,000.00	156.80	1,362.90	4,637.10	77
25-700-1700 M&R Structures	100,000.00	0.00	77,963.36	22,036.64	22
25-700-4500 Parking South End Expense	30,000.00	0.00	0.00	30,000.00	100
25-700-5300 Dues And Subscriptions	3,000.00	0.00	1,100.00	1,900.00	63
25-700-5700 Inter Governmental Relations	5,000.00	0.00	0.00	5,000.00	100
25-700-5703 T Island Vitex Project	661,168.75	0.00	17,906.45	643,262.30	97
25-700-5704 Topsail Beach Vitex Project	178,127.25	0.00	56,703.76	121,423.49	68
25-700-7411 Reserve Future Bch Proj	1,749,423.43	0.00	0.00	1,749,423.43	100
Bis Capital Project Subtotal	3,241,819.43	6,151.46	408,414.27	2,833,405.16	87
Report Total Expenditure	\$3,241,819.43	\$6,151.46	\$408,414.27	\$2,833,405.16	87

UTILITY FUND REVENUE REPORT - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 03/31/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 30 Utility Fund					
30-329-0000 Interest Earned	21,970.30	2,241.71	21,599.18	371.12	2
30-370-0000 Water Use Facility Charge	688,800.00	56,806.32	505,134.59	183,665.41	27
30-371-0000 Water Use Charges	500,000.00	20,343.75	409,230.09	90,769.91	18
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	1,200.00	8,600.00	-6,600.00	-330
30-373-0000 Tap On Fees	12,000.00	1,000.00	14,600.00	-2,600.00	-22
30-374-0000 Water System Development Fees	15,000.00	1,191.60	19,490.80	-4,490.80	-30
30-379-0000 Water Late/ Cut Off Fees	5,000.00	507.60	4,365.28	634.72	13
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	35.00	100.00	-100.00	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	27,750.00	74,000.00	11,000.00	13
Utility Fund Subtotal	1,400,299.57	111,075.98	1,094,583.11	305,716.46	22
Report Total Revenue	\$1,400,299.57	\$111,075.98	\$1,094,583.11	\$305,716.46	22

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 03/31/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Department: 710 Water Department					
30-710-0200 Salaries	324,559.67	21,054.99	203,372.76	121,186.91	37
30-710-0201 Salaries - Over Time	5,000.00	288.06	1,068.78	3,931.22	79
30-710-0202 Salaries Gov Board	18,000.00	4,500.00	13,750.00	4,250.00	24
30-710-0300 Stand By Time	6,500.00	933.89	8,006.42	-1,506.42	-23
30-710-0301 Unemployment	750.00	750.00	750.00	0.00	0
30-710-0302 Longevity	3,500.00	0.00	3,300.00	200.00	6
30-710-0400 Professional Services-Audit	6,500.00	0.00	500.00	6,000.00	92
30-710-0401 Professional Services-Legal	10,000.00	0.00	8,400.00	1,600.00	16
30-710-0402 Professional Services-Engineer	10,000.00	0.00	0.00	10,000.00	100
30-710-0500 Fica	27,040.90	2,331.09	14,761.25	12,279.65	45
30-710-0600 Group Insurance	52,599.52	3,959.33	38,324.48	14,275.04	27
30-710-0700 Retirement	48,224.56	3,212.31	26,081.52	22,143.04	46
30-710-0701 401-K	16,802.98	754.74	5,464.64	11,338.34	67
30-710-1000 Service Fees	10,000.00	777.15	1,609.04	8,390.96	84
30-710-1100 Communications	5,100.00	567.73	4,556.45	543.55	11
30-710-1101 Postage	20,000.00	1,351.29	9,614.04	10,385.96	52
30-710-1300 Utilities	10,000.00	546.79	6,732.39	3,267.61	33
30-710-1301 Utilities - Pumping	25,000.00	1,821.20	18,925.27	6,074.73	24
30-710-1400 Staff Development	3,000.00	455.65	1,795.65	1,204.35	40
30-710-1500 M&R - Buildings	1,000.00	0.00	0.00	1,000.00	100
30-710-1501 M&R - Grounds	2,000.00	0.00	449.89	1,550.11	78
30-710-1600 M&R - Equipment	25,000.00	1,114.58	11,313.43	13,686.57	55
30-710-1601 Rental - Equipment	500.00	0.00	0.00	500.00	100
30-710-1700 M&R - Vehicles	5,000.00	189.62	3,723.11	1,276.89	26
30-710-3100 Vehicle Operating Supplies	5,000.00	383.40	3,669.92	1,330.08	27
30-710-3300 Departmental Supplies	15,000.00	2,114.63	13,306.06	1,693.94	11
30-710-3305 Water Treatment Supplies	25,000.00	-582.64	16,946.30	8,053.70	32
30-710-3600 Uniforms	2,000.00	244.22	1,906.57	93.43	5
30-710-4500 Contract Services	261,379.00	18,637.75	160,268.73	101,110.27	39
30-710-4601 Computer Software Maintenance	15,000.00	150.00	6,858.08	8,141.92	54
30-710-5300 Dues And Subscriptions	3,000.00	0.00	2,565.27	434.73	14
30-710-5400 Insurance And Bonding	40,000.00	1,059.00	44,129.39	-4,129.39	-10
30-710-5700 Water Deposit Clearing Account	0.00	-261.42	-1,236.04	1,236.04	0
30-710-5800 Water System Repairs	25,000.00	0.00	4,448.62	20,551.38	82
30-710-7405 Emergency Preparedness	7,000.00	93.30	3,314.06	3,685.94	53
30-710-7407 Co Water Construction Planning	85,000.00	0.00	74,000.00	11,000.00	13
30-710-7500 Debt Service Principal	276,178.60	0.00	0.00	276,178.60	100
30-710-7501 Debt Service Interest	4,664.34	0.00	2,332.17	2,332.17	50
Water Department Subtotal	1,400,299.57	66,446.66	715,008.25	685,291.32	49
Report Total Expenditure	\$1,400,299.57	\$66,446.66	\$715,008.25	\$685,291.32	49

CAPITAL PROJECT SL 2021-180 REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 03/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 54 Capital Project SI 2021-180					
54-301-0000 Arp Water Infrastructure	140,947.50	0.00	119,897.50	21,050.00	15
54-305-0000 Transfer Fr Water Fund	0.00	0.00	0.00	0.00	0
54-399-0000 Fund Balance	0.00	0.00	0.00	0.00	0
Capital Project SI 2021-180 Subtotal	140,947.50	0.00	119,897.50	21,050.00	15
Report Total Revenue	\$140,947.50	\$0.00	\$119,897.50	\$21,050.00	15

CAPITAL PROJECT SL 2021-180 EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 03/31/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Department: 820 SI 2021-180					
54-820-4601 Scada Computer Software	0.00	0.00	0.00	0.00	0
54-820-7400 Co Meter Replacement	140,947.50	0.00	119,897.50	21,050.00	15
54-820-8401 Smart Meter Milestone Pay	0.00	0.00	0.00	0.00	0
SI 2021-180 Subtotal	140,947.50	0.00	119,897.50	21,050.00	15
Report Total Expenditure	\$140,947.50	\$0.00	\$119,897.50	\$21,050.00	15

PUBLIC SAFETY FACILITY REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 03/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 85 Public Safety Facilities					
85-302-0000 Osbm Grant 11632 Public Safety	0	0	0	0	0
85-303-0100 Fund Balance Appropriated	8,388,000	0	8,388,000	0	0
85-329-0000 Interst Earned	300,000	26,353	251,786	48,214	16
Public Safety Facilities Subtotal	8,688,000	26,353	8,639,786	48,214	1
Report Total Revenue	\$8,688,000	\$26,353	\$8,639,786	\$48,214	1

PUBLIC SAFETY EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 03/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 25 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 85 Public Safety Facilities					
85-600-1500 Public Safety Building	8,688,000.00	69,867.95	362,571.95	8,325,428.05	96
85-600-2600 Advertising	0.00	0.00	0.00	0.00	0
Public Safety Facilities Subtotal	8,688,000.00	69,867.95	362,571.95	8,325,428.05	96
Report Total Expenditure	\$8,688,000.00	\$69,867.95	\$362,571.95	\$8,325,428.05	96