

REVENUE GENERAL FUND - REVENUE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 04/30/2026

Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 10 General Fund						
10-301-0000 Ad Valorem Taxes - General Fun	2,385,459.67	22,635.03	2,384,993.34	0.00	466.33	0
10-301-0200 Ad Valorem Tx Penalty & Int	300.00	846.50	2,489.53	0.00	-2,189.53	-730
10-302-0000 Vehicle Tax - Current	30,000.00	3,938.03	30,781.32	0.00	-781.32	-3
10-303-0100 Topsail Accomodations Tax	320,000.00	13,482.98	286,307.15	0.00	33,692.85	11
10-328-0000 Cable Tv Franchise	15,000.00	0.00	12,781.53	0.00	2,218.47	15
10-329-0000 Interest Income - Gf	370,000.00	35,211.56	346,589.99	0.00	23,410.01	6
10-332-0000 Tower Lease	85,000.00	5,088.47	74,464.64	0.00	10,535.36	12
10-333-0000 Wireless Application	5,000.00	0.00	0.00	0.00	5,000.00	100
10-337-0000 Utility Franchise Tax	120,000.00	0.00	131,592.62	0.00	-11,592.62	-10
10-342-0000 Alcohol Beverage	0.00	767.47	9,155.94	0.00	-9,155.94	0
10-343-0000 Powell Bill Allocation	23,000.00	0.00	23,482.79	0.00	-482.79	-2
10-345-0000 Local Sales & Use Tax	190,000.00	18,639.85	194,378.43	0.00	-4,378.43	-2
10-345-0100 County Option 4 Tax	560,000.00	0.00	385,823.85	0.00	174,176.15	31
10-345-0600 Solid Waste Tx	200.00	0.00	195.40	0.00	4.60	2
10-351-0000 Court Costs/Fees/Charges	200.00	22.50	196.00	0.00	4.00	2
10-353-0000 Boat Ramp Fees	30,000.00	1,078.00	22,795.05	0.00	7,204.95	24
10-354-0000 Boat Slip Fees	50,000.00	2,900.00	30,238.00	0.00	19,762.00	40
10-355-0000 Dune Permit Fee	0.00	0.00	50.00	0.00	-50.00	0
10-356-0000 Beach Access Permits	15,000.00	54.95	14,243.11	0.00	756.89	5
10-357-0000 Building Permits	53,567.53	5,776.69	80,158.29	0.00	-26,590.76	-50
10-357-0100 Electrical Permits	7,000.00	1,005.00	8,050.00	0.00	-1,050.00	-15
10-357-0200 Plumbing Permits	2,000.00	105.00	2,100.00	0.00	-100.00	-5
10-357-0300 Hvac Permits	5,000.00	597.75	4,212.75	0.00	787.25	16
10-357-0400 Insulation Permits	1,050.00	55.00	770.00	0.00	280.00	27
10-357-0500 Zoning /Other Fees	6,000.00	950.00	10,800.00	0.00	-4,800.00	-80
10-357-0600 Tech Fee	3,000.00	521.40	6,544.46	0.00	-3,544.46	-118
10-357-0700 House Moving Permit	0.00	0.00	253.75	0.00	-253.75	0
10-357-0800 Demolition Permit	1,000.00	0.00	400.00	0.00	600.00	60
10-358-0000 Solid Waste Fees	581,820.00	46,940.57	470,540.40	0.00	111,279.60	19
10-360-0000 Civil Citation	7,000.00	100.00	715.06	0.00	6,284.94	90
10-361-0000 Parking Enforcement	3,000.00	147.00	12,270.35	0.00	-9,270.35	-309
10-362-0000 Parking Revenue	100,000.00	7,249.10	64,340.55	0.00	35,659.45	36
10-367-0000 Sales Tax Refund	30,000.00	0.00	91,361.00	0.00	-61,361.00	-205
10-382-0000 Sale Of Surplus Property	20,000.00	0.00	16,394.29	0.00	3,605.71	18
10-383-0000 Town Property Rental	0.00	0.00	2,300.00	0.00	-2,300.00	0
10-384-0000 Merchandise Revenue	6,000.00	543.03	6,409.33	0.00	-409.33	-7
10-386-0000 Donations-Fire Department	0.00	0.00	200.00	0.00	-200.00	0
10-386-0100 Donations-Police Dept	0.00	0.00	100.00	0.00	-100.00	0
10-386-0200 Donations Parks & Recreation	0.00	0.00	5.00	0.00	-5.00	0
10-387-0000 Hra Reimbursement Fd	0.00	0.00	6,015.00	0.00	-6,015.00	0
10-389-0000 Employee Health Premium	1,000.00	0.00	2,894.78	0.00	-1,894.78	-189
10-391-0000 Nc-Usub Drug Tx Police	0.00	0.00	-25.00	0.00	25.00	0
10-396-0000 Grants From State	120,000.00	14,000.00	145,115.00	0.00	-25,115.00	-21
10-399-0000 Appropriated Fund Balance	439,173.00	10,000.00	449,173.00	0.00	-10,000.00	-2
10-399-0500 Transfer Fr Capital Reserve	221,403.08	0.00	221,403.08	0.00	0.00	0
General Fund Subtotal	5,807,173.28	192,655.88	5,553,059.78	0.00	254,113.50	4
Report Total Revenue	\$5,807,173.28	\$192,655.88	\$5,553,059.78	\$0.00	\$254,113.50	4

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 04/30/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 410 Governing Body						
10-410-0200 Salaries	18,000.00	0.00	13,750.00	0.00	4,250.00	24
10-410-0400 Professional Services - Audit	11,000.00	10,000.00	10,750.00	0.00	250.00	2
10-410-0401 Professional Services - Legal	45,000.00	4,710.00	24,424.59	0.00	20,575.41	46
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	1,281.48	0.00	95.52	7
10-410-1400 Staff Development	800.00	500.00	786.66	0.00	13.34	2
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	150.00	1,365.00	0.00	335.00	20
10-410-5700 Inter Governmental Relations	1,500.00	194.76	582.82	0.00	917.18	61
10-410-7403 Special Projects	111,489.00	1,199.85	5,481.59	0.00	106,007.41	95
Governing Body Subtotal	214,316.00	16,754.61	67,230.00	0.00	147,086.00	69

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 04/30/2026

Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 420 Administration						
10-420-0200 Salaries	396,120.69	28,521.46	321,749.86	0.00	74,370.83	19
10-420-0201 Salaries - Overtime	4,000.00	351.58	2,977.72	0.00	1,022.28	26
10-420-0301 Unemployment	1,500.00	0.00	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	0.00	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	2,133.60	21,465.24	0.00	9,143.49	30
10-420-0600 Group Insurance	56,614.29	3,798.08	40,052.15	0.00	16,562.14	29
10-420-0700 Retirement	59,851.20	4,099.18	39,871.84	0.00	19,979.36	33
10-420-0701 401-K	24,456.03	1,421.35	12,203.57	0.00	12,252.46	50
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	736.25	8,949.05	0.00	7,050.95	44
10-420-1101 Postage	1,100.00	25.06	1,887.67	0.00	-787.67	-72
10-420-1300 Utilities	35,000.00	2,388.10	26,970.41	0.00	8,029.59	23
10-420-1400 Staff Development	5,500.00	81.75	2,291.40	0.00	3,208.60	58
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	0.00	3,219.08	0.00	180.92	5
10-420-3300 Departmental Supplies	6,000.00	507.14	5,311.13	0.00	688.87	11
10-420-3600 Uniforms	500.00	0.00	58.00	0.00	442.00	88
10-420-4500 Contracted Services	16,000.00	1,977.50	4,127.50	0.00	11,872.50	74
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	5,632.39	127,124.76	7,187.85	17,687.39	12
10-420-5300 Dues And Subscriptions	2,500.00	256.07	1,374.69	0.00	1,125.31	45
10-420-5400 Insurance And Bonding	117,371.30	0.00	85,334.43	0.00	32,036.87	27
10-420-7500 Debt Service	166,451.98	0.00	165,337.52	0.00	1,114.46	1
10-420-7501 Debt Service - Interest	30,268.62	0.00	30,172.05	0.00	96.57	0
Administration Subtotal	1,196,243.93	51,929.51	954,160.02	7,187.85	234,896.06	20

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

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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	5,320.06	72,214.39	0.00	97,550.53	57
10-450-0201 Salaries Overime	2,000.00	174.58	1,571.25	0.00	428.75	21
10-450-0302 Longevity	250.00	0.00	200.00	0.00	50.00	20
10-450-0500 Fica	13,140.02	420.33	4,801.75	0.00	8,338.27	63
10-450-0600 Group Insurance	25,546.54	948.88	13,335.13	0.00	12,211.41	48
10-450-0700 Retirement	24,768.50	792.32	8,591.88	0.00	16,176.62	65
10-450-0701 401K	8,358.66	0.00	192.83	0.00	8,165.83	98
10-450-1101 Postage	0.00	0.00	0.00	0.00	0.00	0
10-450-1400 Staff Development	5,000.00	297.92	2,153.28	0.00	2,846.72	57
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	48.53	502.76	0.00	-2.76	-1
10-450-3300 Departmental Supplies	1,200.00	0.00	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	3,196.67	4,465.78	0.00	534.22	11
10-450-5300 Dues And Subscriptions	500.00	0.00	64.05	0.00	435.95	87
10-450-7401 Capital Outlay Land Use Plan	13,500.00	1,347.20	10,847.20	0.00	2,652.80	20
Inspections And Planning Subtotal	272,028.64	12,546.49	120,674.59	0.00	151,354.05	56

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Department: 510 Police						
10-510-0200 Salaries	787,671.15	68,058.85	662,660.30	0.00	125,010.85	16
10-510-0201 Salaries - Overtime	25,000.00	378.78	11,707.55	0.00	13,292.45	53
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	4,413.75	43,807.96	0.00	19,029.61	30
10-510-0600 Group Insurance	128,842.19	9,497.70	96,966.71	0.00	31,875.48	25
10-510-0700 Retirement	127,790.53	9,291.86	93,286.12	0.00	34,504.41	27
10-510-0701 401-K	40,633.56	2,118.43	19,031.86	0.00	21,601.70	53
10-510-0702 Supplemental Retirement	4,735.00	364.08	3,822.84	0.00	912.16	19
10-510-1100 Communications	200.00	0.00	0.00	0.00	200.00	100
10-510-1400 Staff Development	16,217.44	655.88	9,743.20	0.00	6,474.24	40
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	1,526.34	4,239.05	0.00	6,760.95	61
10-510-1800 Vehicle Allowance	16,800.00	1,157.42	13,572.26	0.00	3,227.74	19
10-510-3100 Vehicle Operating Supplies	25,000.00	1,883.54	14,590.39	0.00	10,409.61	42
10-510-3300 Departmental Supplies	17,282.56	181.83	5,425.63	3,282.56	8,574.37	50
10-510-3600 Uniforms	6,500.00	167.59	2,023.85	0.00	4,476.15	69
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	0.00	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	99,696.05	1,071,087.19	3,282.56	306,295.48	22

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

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	-6,125.79	2,526.22	0.00	-2,526.22	0
10-520-0201 Salaries, Overtime	32,573.22	2,350.83	26,140.16	0.00	6,433.06	20
10-520-0300 Salaries - Stipend	82,530.00	20,632.50	61,962.18	0.00	20,567.82	25
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	32,264.53	358,482.10	0.00	87,957.72	20
10-520-0500 Fica	42,958.04	4,498.14	30,542.12	0.00	12,415.92	29
10-520-0600 Group Insurance	108,466.77	8,274.98	83,395.59	0.00	25,071.18	23
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	5,805.57	51,279.31	0.00	17,794.37	26
10-520-0701 401K	23,950.65	1,630.17	12,275.10	0.00	11,675.55	49
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	185.60	2,299.71	0.00	2,700.29	54
10-520-1600 M&R - Equipment	15,000.00	2,557.32	6,183.79	0.00	8,816.21	59
10-520-1700 M&R - Vehicles	30,000.00	0.00	41,335.61	3,390.34	-14,725.95	-49
10-520-2000 Housing	24,200.00	1,657.57	17,783.44	0.00	6,416.56	27
10-520-2600 Advertising	100.00	0.00	0.00	0.00	100.00	100
10-520-3100 Vehicle Operating Supplies	8,500.00	671.34	4,375.16	0.00	4,124.84	49
10-520-3300 Departmental Supplies	4,000.00	186.97	1,762.65	0.00	2,237.35	56
10-520-3600 Uniforms	6,000.00	216.04	1,867.82	0.00	4,132.18	69
10-520-5300 Dues And Subscriptions	1,200.00	2,340.00	3,351.40	0.00	-2,151.40	-179
10-520-7400 Co Equipment Replacement	62,638.00	12,474.55	33,110.08	15,312.93	14,214.99	23
Fire Subtotal	965,630.18	89,620.32	741,287.24	18,703.27	205,639.67	21

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

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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	21,495.44	208,495.39	0.00	80,159.87	28
10-600-0201 Salaries - Overtime	25,000.00	142.32	2,884.05	0.00	22,115.95	88
10-600-0300 Stand By Time	6,500.00	405.52	947.92	0.00	5,552.08	85
10-600-0302 Longevity	100.00	0.00	100.00	0.00	0.00	0
10-600-0500 Fica	24,491.88	1,643.56	13,467.20	0.00	11,024.68	45
10-600-0600 Group Insurance	52,745.36	3,375.81	33,300.35	0.00	19,445.01	37
10-600-0700 Retirement	48,563.58	3,178.60	25,638.12	0.00	22,925.46	47
10-600-0701 401-K	15,682.76	730.38	5,782.91	0.00	9,899.85	63
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	15,772.50	31,608.44	13,075.17	5,688.26	11
10-600-1501 M&R - Grounds	6,000.00	494.84	5,470.40	0.00	529.60	9
10-600-1600 M&R - Equipment	20,000.00	1,041.26	12,178.04	0.00	7,821.96	39
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	1,463.63	6,391.62	0.00	-1,391.62	-28
10-600-3100 Vehicle Operating Supplies	4,000.00	1,373.21	5,048.15	0.00	-1,048.15	-26
10-600-3200 Mosquito Control	3,000.00	0.00	3,000.00	0.00	0.00	0
10-600-3300 Departmental Supplies	8,000.00	582.72	6,632.39	0.00	1,367.61	17
10-600-3303 Building Supplies	4,000.00	719.80	4,594.67	0.00	-594.67	-15
10-600-3600 Uniforms	2,000.00	241.29	2,390.73	0.00	-390.73	-20
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	34,577.00	154,192.00	0.00	-34,192.00	-28
Public Works Subtotal	789,110.71	87,237.88	624,226.47	13,075.17	151,809.07	19

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

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Department: 610 Solid Waste						
10-610-0200 Salary	5,440.00	0.00	0.00	0.00	5,440.00	100
10-610-0500 Fica	416.16	0.00	0.00	0.00	416.16	100
10-610-1601 Rental Equipment	10,000.00	1,138.48	3,970.48	0.00	6,029.52	60
10-610-4500 Contract Services-Refuse Coll	295,364.64	19,829.50	207,993.38	0.00	87,371.26	30
10-610-4501 Cs/Ts/Np	12,000.00	0.00	0.00	0.00	12,000.00	100
10-610-4502 Recycling	235,435.96	8,954.68	81,594.23	0.00	153,841.73	65
Solid Waste Subtotal	558,656.76	29,922.66	293,558.09	0.00	265,098.67	47

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 04/30/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 620 Bush Marina						
10-620-0300 Marina Salaries	16,260.53	639.00	12,577.91	0.00	3,682.62	23
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	48.88	907.60	0.00	400.90	31
10-620-1100 Communication	2,220.00	110.00	990.00	0.00	1,230.00	55
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	4,250.00	4,250.00	0.00	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	5,047.88	31,698.91	300.00	10,040.12	24

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 04/30/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 630 Powell Bill						
10-630-1700 M&R Vehicle	1,000.00	146.86	146.86	0.00	853.14	85
10-630-3100 Vehicle Supplies	1,000.00	87.00	667.28	0.00	332.72	33
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	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	0.00	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	233.86	20,594.06	0.00	2,405.94	10

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 04/30/2026

Ideal Remaining Percent: 17 %

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	368.13	4,371.41	0.00	2,553.59	37
10-700-1300 Utilities	10,000.00	730.97	6,585.77	0.00	3,414.23	34
10-700-1500 M&R Building	1,000.00	0.00	619.80	0.00	380.20	38
10-700-1501 M&R Grounds	20,000.00	888.70	14,270.60	0.00	5,729.40	29
10-700-1600 M&R - Equipment	10,000.00	5,718.85	7,397.20	0.00	2,602.80	26
10-700-1601 Rental - Equipment	15,000.00	778.00	8,158.36	0.00	6,841.64	46
10-700-1701 M&R Beach Vehicles	9,155.00	0.00	0.00	0.00	9,155.00	100
10-700-1800 Town Appearance Projects	20,000.00	10,500.00	18,354.84	0.00	1,645.16	8
10-700-3300 Departmental Supplies	13,345.00	820.46	11,132.64	1,344.00	868.36	7
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	5,649.46	20,399.46	1,008.00	8,592.54	29
10-700-4501 Cs/Ts/Np	20,500.00	0.00	20,500.00	0.00	0.00	0
10-700-5400 Insurance And Bonding	55,000.00	0.00	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	10,000.00	462.33	8,448.86	0.00	1,551.14	16
10-700-7490 Town Center Courts	1,000.00	0.00	95.56	0.00	904.44	90
Bm & Tourism Subtotal	328,982.80	25,916.90	215,163.27	2,352.00	111,467.53	34

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 04/30/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 800 Emergency Operations						
10-800-1100 Communications	2,000.00	0.00	1,294.75	0.00	705.25	35
10-800-1300 Utilities	2,500.00	191.23	3,131.57	0.00	-631.57	-25
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	0.00	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	1,845.00	5,817.10	0.00	-3,817.10	-191
10-800-7405 Emergency Pre Planning	25,000.00	365.04	14,095.78	4,700.00	6,204.22	25
Emergency Operations Subtotal	36,500.00	2,401.27	27,386.97	4,700.00	4,413.03	12

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 04/30/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	\$5,807,173.28	\$421,307.43	\$4,167,066.81	\$49,600.85	\$1,590,505.62	27

BUDGET REPORT BY FUND - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 04/30/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Remaining Balance	PCT
Fund: 24 Capital Improvement Fund (Cip)					
24-301-0000 Advalorem Tax Cip	150,693.00	1,406.26	151,261.44	-568.44	0
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
24-399-0500 Transfer From Capital Reserve	500,000.00	0.00	500,000.00	0.00	0
24-399-0501 Transfer Fr General Fund	10,000.00	0.00	0.00	10,000.00	100
Capital Improvement Fund (Cip) Subtotal	1,983,693.00	1,406.26	1,074,261.44	909,431.56	46

CIP EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 04/30/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 24 Capital Improvement Fund (Cip)						
24-600-1500 Town Hall Renovation	500,000.00	0.00	0.00	0.00	500,000.00	100
24-600-1501 Public Safety Bldg	400,000.00	0.00	0.00	0.00	400,000.00	100
24-700-7411 Reserve For Cip Projects	933,693.00	0.00	0.00	0.00	933,693.00	100
24-730-7401 Replace Fire Hydrants	140,000.00	0.00	141,726.32	0.00	-1,726.32	-1
24-730-7402 Water Management	10,000.00	0.00	0.00	0.00	10,000.00	100
Capital Improvement Fund (Cip) Subtotal	1,983,693.00	0.00	141,726.32	0.00	1,841,966.68	93
Report Total Expenditure	\$1,983,693.00	\$0.00	\$141,726.32	\$0.00	\$1,841,966.68	93

BEACH INLET SOUND REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 04/30/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 17 %

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	10,083.36	1,099,095.70	0.00	-6,572.77	-1
25-302-0000 Pender-Accom Tax-Bis Fund	640,000.00	26,965.96	572,608.29	0.00	67,391.71	11
25-302-0100 Topsail-Accom Tax-Bis Fund	320,000.00	13,482.98	286,304.12	0.00	33,695.88	11
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	9,091.00	69,492.00	0.00	30,508.00	31
25-329-0000 Interest Earned	70,000.00	11,586.65	121,206.24	0.00	-51,206.24	-73
25-396-0000 Grants From State T Island Vitex	839,296.50	0.00	707,966.95	0.00	131,329.55	16
Bis Capital Project Subtotal	3,241,819.43	71,209.95	3,419,822.11	0.00	-178,002.68	-5
Report Total Revenue	\$3,241,819.43	\$71,209.95	\$3,419,822.11	\$0.00	\$-178,002.68	-5

BEACH INLET SOUND EXPENSE - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 04/30/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 700 Bm & Tourism						
25-700-0200 Salary	0.00	0.00	445.42	0.00	-445.42	0
25-700-0400 Professional Serv & Audit	504,100.00	7,950.00	258,685.81	0.00	245,414.19	49
25-700-0401 Legal	5,000.00	600.00	2,700.00	0.00	2,300.00	46
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	366.20	1,729.10	0.00	4,270.90	71
25-700-1700 M&R Structures	100,000.00	7,042.60	85,005.96	0.00	14,994.04	15
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 Ti North Topsail Beach Vitex	661,168.75	0.00	17,906.45	0.00	643,262.30	97
25-700-5704 Topsail Beach Vitex Project	178,127.25	0.00	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
Bm & Tourism Subtotal	3,241,819.43	15,958.80	424,373.07	0.00	2,817,446.36	87
Report Total Expenditure	\$3,241,819.43	\$15,958.80	\$424,373.07	\$0.00	\$2,817,446.36	87

UTILITY FUND REVENUE REPORT - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 04/30/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 30 Utility Fund						
30-329-0000 Interest Earned	21,970.30	2,177.12	23,776.30	0.00	-1,806.00	-8
30-370-0000 Water Use Facility Charge	688,800.00	56,989.40	562,123.99	0.00	126,676.01	18
30-371-0000 Water Use Charges	500,000.00	23,892.58	433,122.67	0.00	66,877.33	13
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	9,800.00	0.00	-7,800.00	-390
30-373-0000 Tap On Fees	12,000.00	1,000.00	15,600.00	0.00	-3,600.00	-30
30-374-0000 Water System Development Fees	15,000.00	2,986.00	22,476.80	0.00	-7,476.80	-50
30-379-0000 Water Late/ Cut Off Fees	5,000.00	525.27	4,890.55	0.00	109.45	2
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	35.00	135.00	0.00	-135.00	0
30-399-0000 Fund Balance	64,842.17	0.00	37,463.17	0.00	27,379.00	42
30-400-0000 Water Pre Construction Grant	85,000.00	0.00	74,000.00	0.00	11,000.00	13
Utility Fund Subtotal	1,400,299.57	88,805.37	1,183,388.48	0.00	216,911.09	15
Report Total Revenue	\$1,400,299.57	\$88,805.37	\$1,183,388.48	\$0.00	\$216,911.09	15

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 04/30/2026

Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 710 Water Department						
30-710-0200 Salaries	324,559.67	21,916.38	225,289.14	0.00	99,270.53	31
30-710-0201 Salaries - Over Time	5,000.00	0.00	1,068.78	0.00	3,931.22	79
30-710-0202 Salaries Gov Board	18,000.00	0.00	13,750.00	0.00	4,250.00	24
30-710-0300 Stand By Time	6,500.00	447.08	8,453.50	0.00	-1,953.50	-30
30-710-0301 Unemployment	750.00	0.00	750.00	0.00	0.00	0
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	6,000.00	6,500.00	0.00	0.00	0
30-710-0401 Professional Services-Legal	10,000.00	2,400.00	10,800.00	0.00	-800.00	-8
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	1,650.37	16,411.62	0.00	10,629.28	39
30-710-0600 Group Insurance	52,599.52	3,245.05	41,569.53	0.00	11,029.99	21
30-710-0700 Retirement	48,224.56	3,107.15	29,188.67	0.00	19,035.89	39
30-710-0701 401-K	16,802.98	754.45	6,219.09	0.00	10,583.89	63
30-710-1000 Service Fees	10,000.00	780.72	2,389.76	0.00	7,610.24	76
30-710-1100 Communications	5,100.00	432.59	4,989.04	0.00	110.96	2
30-710-1101 Postage	20,000.00	1,431.52	11,045.56	0.00	8,954.44	45
30-710-1300 Utilities	10,000.00	547.44	7,279.83	0.00	2,720.17	27
30-710-1301 Utilities - Pumping	25,000.00	1,660.06	20,585.33	0.00	4,414.67	18
30-710-1400 Staff Development	3,000.00	81.75	1,877.40	0.00	1,122.60	37
30-710-1500 M&R - Buildings	1,000.00	0.00	0.00	0.00	1,000.00	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	5,091.34	16,404.77	0.00	8,595.23	34
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	3,723.11	0.00	1,276.89	26
30-710-3100 Vehicle Operating Supplies	5,000.00	614.24	4,284.16	0.00	715.84	14
30-710-3300 Departmental Supplies	15,000.00	2.36	13,308.42	1,239.72	451.86	3
30-710-3305 Water Treatment Supplies	25,000.00	2,009.04	18,955.34	0.00	6,044.66	24
30-710-3600 Uniforms	2,000.00	160.86	2,067.43	0.00	-67.43	-3
30-710-4500 Contract Services	261,379.00	3,660.50	163,929.23	97,637.00	-187.23	0
30-710-4601 Computer Software Maintenance	15,000.00	0.00	6,858.08	0.00	8,141.92	54
30-710-5300 Dues And Subscriptions	3,000.00	10.97	2,506.24	0.00	493.76	16
30-710-5400 Insurance And Bonding	40,000.00	0.00	44,129.39	0.00	-4,129.39	-10
30-710-5700 Water Deposit Clearing Account	0.00	-119.10	-1,355.14	0.00	1,355.14	0
30-710-5800 Water System Repairs	25,000.00	19,780.00	24,228.62	0.00	771.38	3
30-710-7405 Emergency Preparedness	7,000.00	633.96	3,948.02	0.00	3,051.98	44
30-710-7407 Co Water Construction Planning	85,000.00	0.00	74,000.00	0.00	11,000.00	13
30-710-7500 Debt Service Principal	276,178.60	276,178.60	276,178.60	0.00	0.00	0
30-710-7501 Debt Service Interest	4,664.34	2,332.17	4,664.34	0.00	0.00	0
Water Department Subtotal	1,400,299.57	354,809.50	1,069,747.75	98,876.72	231,675.10	17
Report Total Expenditure	\$1,400,299.57	\$354,809.50	\$1,069,747.75	\$98,876.72	\$231,675.10	17

CAP PROJECT 2020 SL 2019-75 REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 04/30/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 17 %

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: 04/30/2026

Ideal Remaining Percent: 17 %

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	54,414.00	0.00	0.00	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	54,414.00	0.00	0.00	0
Report Total Expenditure	\$54,414.00	\$0.00	\$54,414.00	\$0.00	\$0.00	0

CAPITAL PROJECT SL 2021-180 REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
 Current Period End Date: 04/30/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 17 %

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: 04/30/2026

Town Of Topsail Beach
 FY 2025-2026
 Ideal Remaining Percent: 17 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 820 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
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: 04/30/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 17 %

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	25,521	277,307	0	22,693	8
Public Safety Facilities Subtotal	8,688,000	25,521	8,665,307	0	22,693	0
Report Total Revenue	\$8,688,000	\$25,521	\$8,665,307	\$0	\$22,693	0

PUBLIC SAFETY EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 04/30/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 17 %

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	0.00	362,571.95	0.00	8,325,428.05	96
85-600-2600 Advertising	0.00	0.00	0.00	0.00	0.00	0
Public Safety Facilities Subtotal	8,688,000.00	0.00	362,571.95	0.00	8,325,428.05	96
Report Total Expenditure	\$8,688,000.00	\$0.00	\$362,571.95	\$0.00	\$8,325,428.05	96