REVENUE GENERAL FUND - REVENUE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 05/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 8 %

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	12,039.22	2,396,032.56	0.00	-10,572.89	0
10-301-0200 Ad Valorem Tx Penalty & Int	300.00	392.74	2,882.27	0.00	-2,582.27	-861
10-302-0000 Vehicle Tax - Current	30,000.00	0.00	30,781.32	0.00	-781.32	-3
10-303-0100 Topsail Accomodations Tax	320,000.00	17,778.17	304,085.32	0.00	15,914.68	5
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	33,088.05	379,573.64	0.00	-9,573.64	-3
10-332-0000 Tower Lease	85,000.00	2,200.00	76,664.64	0.00	8,335.36	10
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	2,027.39	11,183.33	0.00	-11,183.33	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	18,218.34	212,596.77	0.00	-22,596.77	-12
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	94.78	290.18	0.00	-90.18	-45
10-351-0000 Court Costs/Fees/Charges	200.00	31.50	227.50	0.00	-27.50	-14
10-353-0000 Boat Ramp Fees	30,000.00	1,337.00	24,132.05	0.00	5,867.95	20
10-354-0000 Boat Slip Fees	50,000.00	4,435.00	34,673.00	0.00	15,327.00	31
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	0.00	14,243.11	0.00	756.89	5
10-357-0000 Building Permits	53,567.53	1,403.00	86,352.29	0.00	-32,784.76	-61
10-357-0100 Electrical Permits	7,000.00	950.00	9,380.00	0.00	-2,380.00	-34
10-357-0200 Plumbing Permits	2,000.00	70.00	2,275.00	0.00	-275.00	-14
10-357-0300 Hvac Permits	5,000.00	420.00	4,792.75	0.00	207.25	4
10-357-0400 Insulation Permits	1,050.00	55.00	880.00	0.00	170.00	16
10-357-0500 Zoning /Other Fees	6,000.00	1,150.00	12,050.00	0.00	-6,050.00	-101
10-357-0600 Tech Fee	3,000.00	209.90	7,148.99	0.00	-4,148.99	-138
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	412.50	812.50	0.00	187.50	19
10-358-0000 Solid Waste Fees	581,820.00	46,966.19	517,506.59	0.00	64,313.41	11
10-360-0000 Civil Citation	7,000.00	100.00	815.06	0.00	6,184.94	88
10-361-0000 Parking Enforcement	3,000.00	522.00	12,792.35	0.00	-9,792.35	-326
10-362-0000 Parking Revenue	100,000.00	14,769.15	79,109.70	0.00	20,890.30	21
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	1,025.00	7,434.33	0.00	-1,434.33	-24
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	154,191.50	0.00	145,115.00	0.00	9,076.50	6
10-399-0000 Appropriated Fund Balance	449,173.00	0.00	449,173.00	0.00	0.00	0
10-399-0500 Transfer Fr Capital Reserve	221,403.08	0.00	221,403.08	0.00	0.00	0
General Fund Subtotal	5,851,364.78	159,694.93	5,717,635.94	0.00	133,728.84	2
Report Total Revenue	**$5,851,364.78**	**$159,694.93**	**$5,717,635.94**	**$0.00**	**$133,728.84**	**2**

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 05/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 8 %

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	0.00	10,750.00	0.00	250.00	2
10-410-0401 Professional Services - Legal	45,000.00	3,850.00	28,274.59	0.00	16,725.41	37
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	306.55	1,093.21	0.00	-293.21	-37
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	1,365.00	0.00	335.00	20
10-410-5700 Inter Governmental Relations	1,500.00	0.00	582.82	0.00	917.18	61
10-410-7403 Special Projects	111,489.00	140.00	5,621.59	0.00	105,867.41	95
Governing Body Subtotal	214,316.00	4,296.55	71,526.55	0.00	142,789.45	67

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 420 Administration						
10-420-0200 Salaries	396,120.69	42,101.01	363,850.87	0.00	32,269.82	8
10-420-0201 Salaries - Overtime	4,000.00	686.03	3,663.75	0.00	336.25	8
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	3,212.26	24,677.50	0.00	5,931.23	19
10-420-0600 Group Insurance	56,614.29	3,519.40	43,571.55	0.00	13,042.74	23
10-420-0700 Retirement	59,851.20	6,169.89	46,041.73	0.00	13,809.47	23
10-420-0701 401-K	24,456.03	2,139.36	14,342.93	0.00	10,113.10	41
10-420-1000 Service Fees	20,000.00	517.71	5,937.51	0.00	14,062.49	70
10-420-1100 Communications	16,000.00	1,096.66	10,045.71	0.00	5,954.29	37
10-420-1101 Postage	1,100.00	362.25	2,249.92	0.00	-1,149.92	-105
10-420-1300 Utilities	35,000.00	2,375.77	29,346.18	0.00	5,653.82	16
10-420-1400 Staff Development	5,500.00	701.52	2,992.92	0.00	2,507.08	46
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	223.00	3,442.08	0.00	-42.08	-1
10-420-3300 Departmental Supplies	6,000.00	635.81	5,946.94	0.00	53.06	1
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	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	11,045.67	138,170.43	2,043.25	11,786.32	8
10-420-5300 Dues And Subscriptions	2,500.00	616.06	1,990.75	0.00	509.25	20
10-420-5400 Insurance And Bonding	117,371.30	6,860.50	92,194.93	0.00	25,176.37	21
10-420-7407 Transfer To Cip Fund	10,000.00	10,000.00	10,000.00	0.00	0.00	0
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	1,206,243.93	92,262.90	1,046,422.92	2,043.25	157,777.76	13

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 450 Inspections And Planning						
10-450-0200 Salaries	169,764.92	8,046.54	80,260.93	0.00	89,503.99	53
10-450-0201 Salaries Overime	2,000.00	733.25	2,304.50	0.00	-304.50	-15
10-450-0302 Longevity	250.00	0.00	200.00	0.00	50.00	20
10-450-0500 Fica	13,140.02	671.65	5,473.40	0.00	7,666.62	58
10-450-0600 Group Insurance	25,546.54	879.85	14,214.98	0.00	11,331.56	44
10-450-0700 Retirement	24,768.50	1,266.05	9,857.93	0.00	14,910.57	60
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	661.26	2,814.54	0.00	2,185.46	44
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	502.76	0.00	-2.76	-1
10-450-3300 Departmental Supplies	1,200.00	15.40	1,198.17	0.00	1.83	0
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	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	522.50	11,369.70	0.00	2,130.30	16
Inspections And Planning Subtotal	272,028.64	12,796.50	133,471.09	0.00	138,557.55	51

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 510 Police						
10-510-0200 Salaries	787,671.15	86,202.17	748,862.47	0.00	38,808.68	5
10-510-0201 Salaries - Overtime	25,000.00	0.00	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	6,646.83	50,454.79	0.00	12,382.78	20
10-510-0600 Group Insurance	128,842.19	10,147.60	107,114.31	0.00	21,727.88	17
10-510-0700 Retirement	127,790.53	13,766.41	107,052.53	0.00	20,738.00	16
10-510-0701 401-K	40,633.56	3,301.47	22,333.33	0.00	18,300.23	45
10-510-0702 Supplemental Retirement	4,735.00	546.12	4,368.96	0.00	366.04	8
10-510-1100 Communications	200.00	0.00	0.00	0.00	200.00	100
10-510-1400 Staff Development	16,217.44	448.08	10,191.28	0.00	6,026.16	37
10-510-1600 M&R - Equipment	3,500.00	300.00	300.00	0.00	3,200.00	91
10-510-1700 M&R - Vehicles	11,000.00	125.88	4,364.93	0.00	6,635.07	60
10-510-1800 Vehicle Allowance	16,800.00	1,400.00	14,972.26	0.00	1,827.74	11
10-510-3100 Vehicle Operating Supplies	25,000.00	2,007.36	16,597.75	0.00	8,402.25	34
10-510-3300 Departmental Supplies	17,282.56	799.63	6,225.26	3,282.56	7,774.74	45
10-510-3600 Uniforms	6,500.00	1,794.94	3,818.79	0.00	2,681.21	41
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	93.15	379.19	0.00	120.81	24
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	127,579.64	1,198,666.83	3,282.56	178,715.84	13

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 520 Fire						
10-520-0200 Salaries	0.00	2,173.53	4,699.75	0.00	-4,699.75	0
10-520-0201 Salaries, Overtime	32,573.22	7,705.87	33,846.03	0.00	-1,272.81	-4
10-520-0300 Salaries - Stipend	82,530.00	0.00	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	45,290.26	403,772.36	0.00	42,667.46	10
10-520-0500 Fica	42,958.04	4,015.41	34,557.53	0.00	8,400.51	20
10-520-0600 Group Insurance	108,466.77	7,672.10	91,067.69	0.00	17,399.08	16
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	7,991.54	59,270.85	0.00	9,802.83	14
10-520-0701 401K	23,950.65	2,226.80	14,501.90	0.00	9,448.75	39
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	2,264.71	0.00	2,735.29	55
10-520-1600 M&R - Equipment	15,000.00	985.37	7,169.16	0.00	7,830.84	52
10-520-1700 M&R - Vehicles	30,000.00	1,008.90	42,344.51	3,390.34	-15,734.85	-52
10-520-2000 Housing	24,200.00	1,588.44	19,371.88	0.00	4,828.12	20
10-520-2600 Advertising	100.00	0.00	0.00	0.00	100.00	100
10-520-3100 Vehicle Operating Supplies	8,500.00	854.80	5,229.96	0.00	3,270.04	38
10-520-3300 Departmental Supplies	4,000.00	179.50	1,942.15	0.00	2,057.85	51
10-520-3600 Uniforms	6,000.00	335.44	2,203.26	0.00	3,796.74	63
10-520-5300 Dues And Subscriptions	1,200.00	0.00	3,351.40	0.00	-2,151.40	-179
10-520-7400 Co Equipment Replacement	62,638.00	0.00	33,110.08	15,312.93	14,214.99	23
Fire Subtotal	965,630.18	81,992.96	823,280.20	18,703.27	123,646.71	13

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 600 Public Works						
10-600-0200 Salaries	288,655.26	32,357.44	240,852.83	0.00	47,802.43	17
10-600-0201 Salaries - Overtime	25,000.00	410.03	3,294.08	0.00	21,705.92	87
10-600-0300 Stand By Time	6,500.00	414.56	1,362.48	0.00	5,137.52	79
10-600-0302 Longevity	100.00	0.00	100.00	0.00	0.00	0
10-600-0500 Fica	24,491.88	2,478.05	15,945.25	0.00	8,546.63	35
10-600-0600 Group Insurance	52,745.36	3,079.47	36,379.82	0.00	16,365.54	31
10-600-0700 Retirement	48,563.58	4,784.82	30,422.94	0.00	18,140.64	37
10-600-0701 401-K	15,682.76	1,120.56	6,903.47	0.00	8,779.29	56
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	12,700.80	44,309.24	615.17	5,447.46	11
10-600-1501 M&R - Grounds	6,000.00	494.84	5,965.24	0.00	34.76	1
10-600-1600 M&R - Equipment	20,000.00	483.29	12,661.33	0.00	7,338.67	37
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	35.93	6,427.55	0.00	-1,427.55	-29
10-600-3100 Vehicle Operating Supplies	4,000.00	816.02	5,864.17	0.00	-1,864.17	-47
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	519.59	7,151.98	0.00	848.02	11
10-600-3303 Building Supplies	4,000.00	452.51	5,047.18	0.00	-1,047.18	-26
10-600-3600 Uniforms	2,000.00	241.29	2,632.02	0.00	-632.02	-32
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	154,191.50	0.00	154,192.00	0.00	-0.50	0
Public Works Subtotal	823,302.21	60,389.20	684,615.67	615.17	138,071.37	17

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 05/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
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	0.00	3,970.48	0.00	6,029.52	60
10-610-4500 Contract Services-Refuse Coll	295,364.64	4,000.00	211,993.38	0.00	83,371.26	28
10-610-4501 Cs/Ts/Np	12,000.00	664.36	664.36	0.00	11,335.64	94
10-610-4502 Recycling	235,435.96	1,169.58	82,763.81	0.00	152,672.15	65
Solid Waste Subtotal	558,656.76	5,833.94	299,392.03	0.00	259,264.73	46

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 620 Bush Marina						
10-620-0300 Marina Salaries	16,260.53	2,237.00	14,814.91	0.00	1,445.62	9
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	171.13	1,078.73	0.00	229.77	18
10-620-1100 Communication	2,220.00	110.00	1,100.00	0.00	1,120.00	50
10-620-1500 M&R Bldg.	3,500.00	110.56	2,798.20	300.00	401.80	11
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	662.00	4,912.00	0.00	-412.00	-9
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	219.57	648.93	0.00	1,351.07	68
10-620-3600 Uniforms	250.00	0.00	0.00	0.00	250.00	100
Bush Marina Subtotal	42,039.03	3,510.26	35,209.17	300.00	6,529.86	16

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	146.86	0.00	853.14	85
10-630-3100 Vehicle Supplies	1,000.00	98.18	765.46	0.00	234.54	23
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	98.18	20,692.24	0.00	2,307.76	10

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 700 Bm & Tourism						
10-700-0500 Fica	6,287.80	48.96	2,596.56	0.00	3,691.24	59
10-700-0900 Seasonal Services	82,200.00	640.00	36,406.00	0.00	45,794.00	56
10-700-1100 Communications	6,925.00	548.33	4,919.74	0.00	2,005.26	29
10-700-1300 Utilities	10,000.00	406.51	6,992.28	0.00	3,007.72	30
10-700-1500 M&R Building	1,000.00	150.00	769.80	0.00	230.20	23
10-700-1501 M&R Grounds	20,000.00	3,543.72	17,814.32	0.00	2,185.68	11
10-700-1600 M&R - Equipment	10,000.00	137.46	7,534.66	0.00	2,465.34	25
10-700-1601 Rental - Equipment	15,000.00	0.00	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	0.00	18,354.84	0.00	1,645.16	8
10-700-3300 Departmental Supplies	13,345.00	1,767.90	12,900.54	0.00	444.46	3
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	1,280.14	21,679.60	2,152.00	6,168.40	21
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	3,430.25	47,559.65	0.00	7,440.35	14
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	306.93	8,755.79	0.00	1,244.21	12
10-700-7490 Town Center Courts	1,000.00	0.00	95.56	0.00	904.44	90
Bm & Tourism Subtotal	328,982.80	12,260.20	227,423.47	2,152.00	99,407.33	30

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 05/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 800 Emergency Operations						
10-800-1100 Communications	2,000.00	250.68	1,545.43	0.00	454.57	23
10-800-1300 Utilities	2,500.00	158.46	3,290.03	0.00	-790.03	-32
10-800-1500 M&R Building	2,000.00	125.00	2,129.41	0.00	-129.41	-6
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	0.00	5,817.10	0.00	-3,817.10	-191
10-800-7405 Emergency Pre Planning	25,000.00	1,459.03	15,554.81	3,500.00	5,945.19	24
Emergency Operations Subtotal	36,500.00	1,993.17	29,380.14	3,500.00	3,619.86	10

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	**$5,851,364.78**	**$403,013.50**	**$4,570,080.31**	**$30,596.25**	**$1,250,688.22**	**21**

BEACH INLET SOUND REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 05/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 8 %

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	5,406.53	1,104,502.23	0.00	-11,979.30	-1
25-302-0000 Pender-Accom Tax-Bis Fund	640,000.00	35,556.34	608,164.63	0.00	31,835.37	5
25-302-0100 Topsail-Accom Tax-Bis Fund	320,000.00	17,778.16	304,082.28	0.00	15,917.72	5
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	383,148.81	0.00	383,148.81	0.00	0.00	0
25-308-0100 Parking Revenue South End	100,000.00	15,897.00	85,389.00	0.00	14,611.00	15
25-329-0000 Interest Earned	70,000.00	13,136.49	134,342.73	0.00	-64,342.73	-92
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	3,624,968.24	87,774.52	3,507,596.63	0.00	117,371.61	3
Report Total Revenue	**$3,624,968.24**	**$87,774.52**	**$3,507,596.63**	**$0.00**	**$117,371.61**	**3**

BEACH INLET SOUND EXPENSE - EXPENDITURE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 05/31/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 8 %

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	128,042.01	386,727.82	83,000.00	34,372.18	7
25-700-0401 Legal	5,000.00	800.00	3,500.00	0.00	1,500.00	30
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	786.99	2,516.09	0.00	3,483.91	58
25-700-1700 M&R Structures	100,000.00	0.00	85,005.96	3,704.08	11,289.96	11
25-700-4500 Parking South End Expense	30,000.00	389.48	389.48	0.00	29,610.52	99
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	350.00	350.00	0.00	4,650.00	93
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	2,132,572.24	0.00	0.00	0.00	2,132,572.24	100
Bm & Tourism Subtotal	3,624,968.24	130,368.48	554,741.55	86,704.08	2,983,522.61	82

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	**$3,624,968.24**	**$130,368.48**	**$554,741.55**	**$86,704.08**	**$2,983,522.61**	**82**

UTILITY FUND REVENUE REPORT - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 05/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 30 Utility Fund						
30-329-0000 Interest Earned	21,970.30	2,257.71	26,034.01	0.00	-4,063.71	-18
30-370-0000 Water Use Facility Charge	688,800.00	56,887.87	619,011.86	0.00	69,788.14	10
30-371-0000 Water Use Charges	500,000.00	43,300.21	476,422.88	0.00	23,577.12	5
30-371-0100 Meter Rental And Use Fees	100.00	0.00	0.00	0.00	100.00	100
30-372-0000 Water Boring Fee	2,000.00	0.00	9,800.00	0.00	-7,800.00	-390
30-373-0000 Tap On Fees	12,000.00	0.00	16,600.00	0.00	-4,600.00	-38
30-374-0000 Water System Development Fees	15,000.00	0.00	23,668.40	0.00	-8,668.40	-58
30-379-0000 Water Late/ Cut Off Fees	5,000.00	342.45	5,233.00	0.00	-233.00	-5
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	10.00	145.00	0.00	-145.00	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	102,798.24	1,288,378.32	0.00	111,921.25	8
Report Total Revenue	**$1,400,299.57**	**$102,798.24**	**$1,288,378.32**	**$0.00**	**$111,921.25**	**8**

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 05/31/2026

Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 710 Water Department						
30-710-0200 Salaries	324,559.67	34,284.84	259,573.98	0.00	64,985.69	20
30-710-0201 Salaries - Over Time	5,000.00	82.30	1,151.08	0.00	3,848.92	77
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	947.48	9,400.98	0.00	-2,900.98	-45
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	0.00	6,500.00	0.00	0.00	0
30-710-0401 Professional Services-Legal	10,000.00	1,200.00	12,000.00	0.00	-2,000.00	-20
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	2,619.70	19,031.32	0.00	8,009.58	30
30-710-0600 Group Insurance	52,599.52	3,959.33	45,528.86	0.00	7,070.66	13
30-710-0700 Retirement	48,224.56	4,680.52	33,869.19	0.00	14,355.37	30
30-710-0701 401-K	16,802.98	1,128.70	7,347.79	0.00	9,455.19	56
30-710-1000 Service Fees	10,000.00	716.46	3,106.22	0.00	6,893.78	69
30-710-1100 Communications	5,100.00	612.81	5,601.85	0.00	-501.85	-10
30-710-1101 Postage	20,000.00	0.00	11,045.56	0.00	8,954.44	45
30-710-1300 Utilities	10,000.00	447.59	7,727.42	0.00	2,272.58	23
30-710-1301 Utilities - Pumping	25,000.00	2,157.94	22,743.27	0.00	2,256.73	9
30-710-1400 Staff Development	3,000.00	0.00	1,877.40	0.00	1,122.60	37
30-710-1500 M&R - Buildings	1,000.00	290.00	290.00	0.00	710.00	71
30-710-1501 M&R - Grounds	2,000.00	892.94	1,342.83	0.00	657.17	33
30-710-1600 M&R - Equipment	25,000.00	1,858.86	18,263.63	2,760.00	3,976.37	16
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	109.77	3,832.88	0.00	1,167.12	23
30-710-3100 Vehicle Operating Supplies	5,000.00	524.29	4,808.45	0.00	191.55	4
30-710-3300 Departmental Supplies	15,000.00	942.46	14,250.88	0.00	749.12	5
30-710-3305 Water Treatment Supplies	25,000.00	4,789.77	23,745.11	0.00	1,254.89	5
30-710-3600 Uniforms	2,000.00	80.43	2,147.86	0.00	-147.86	-7
30-710-4500 Contract Services	261,379.00	160.00	164,089.23	97,637.00	-347.23	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	308.03	2,814.27	0.00	185.73	6
30-710-5400 Insurance And Bonding	40,000.00	3,430.25	47,559.64	0.00	-7,559.64	-19
30-710-5700 Water Deposit Clearing Account	0.00	252.24	-1,202.90	0.00	1,202.90	0
30-710-5800 Water System Repairs	25,000.00	0.00	24,228.62	0.00	771.38	3
30-710-7405 Emergency Prepardness	7,000.00	0.00	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	0.00	276,178.60	0.00	0.00	0
30-710-7501 Debt Service Interest	4,664.34	0.00	4,664.34	0.00	0.00	0
Water Department Subtotal	1,400,299.57	66,476.71	1,136,124.46	100,397.00	163,778.11	12
Report Total Expenditure	**$1,400,299.57**	**$66,476.71**	**$1,136,124.46**	**$100,397.00**	**$163,778.11**	**12**

CAP PROJECT 2020 SL 2019-75 REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 05/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 8 %

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

CAP PROJECT 2020 SL 2019-75 EXPENSE - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 05/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 50 Cap Project 2020 Sl 2019-75						
50-700-0100 Eoc Land	0.00	0.00	0.00	0.00	0.00	0
50-700-0200 Eoc Building	54,414.00	0.00	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 Sl 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

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 05/31/2026

Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 54 Capital Project Sl 2021-180						
54-301-0000 Arp Water Infrasturcture	140,947.50	0.00	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 Sl 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: 05/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 8 %

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

PUBLIC SAFETY FACILITY REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 05/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 85 Public Safety Facilities						
85-302-0000 Osbm Grant 11632 Public Safety	0	0	0	0	0	0
85-303-0100 Fund Balance Appropriated	8,388,000	0	8,388,000	0	0	0
85-329-0000 Interst Earned	300,000	26,237	303,545	0	-3,545	-1
Public Safety Facilities Subtotal	8,688,000	26,237	8,691,545	0	-3,545	0
Report Total Revenue	**$8,688,000**	**$26,237**	**$8,691,545**	**$0**	**$-3,545**	**0**

PUBLIC SAFETY EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 05/31/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 8 %

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	145,203.05	507,775.00	0.00	8,180,225.00	94
85-600-2600 Advertising	0.00	0.00	0.00	0.00	0.00	0
Public Safety Facilities Subtotal	8,688,000.00	145,203.05	507,775.00	0.00	8,180,225.00	94
Report Total Expenditure	**$8,688,000.00**	**$145,203.05**	**$507,775.00**	**$0.00**	**$8,180,225.00**	**94**