REVENUE GENERAL FUND - REVENUE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 06/30/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 0 %

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	6,472.31	2,402,504.87	0.00	-17,045.20	-1
10-301-0200 Ad Valorem Tx Penalty & Int	300.00	527.57	3,409.84	0.00	-3,109.84	-1,037
10-302-0000 Vehicle Tax - Current	30,000.00	10,534.21	41,315.53	0.00	-11,315.53	-38
10-303-0100 Topsail Accomodations Tax	320,000.00	29,784.07	333,869.39	0.00	-13,869.39	-4
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	26,898.44	406,472.08	0.00	-36,472.08	-10
10-332-0000 Tower Lease	85,000.00	30,571.66	107,236.30	0.00	-22,236.30	-26
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	0.00	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	22,553.47	235,150.24	0.00	-45,150.24	-24
10-345-0100 County Option 4 Tax	560,000.00	333,217.28	719,041.13	0.00	-159,041.13	-28
10-345-0600 Solid Waste Tx	200.00	0.00	290.18	0.00	-90.18	-45
10-351-0000 Court Costs/Fees/Charges	200.00	13.50	241.00	0.00	-41.00	-21
10-353-0000 Boat Ramp Fees	30,000.00	2,119.00	27,731.26	0.00	2,268.74	8
10-354-0000 Boat Slip Fees	50,000.00	4,215.00	38,888.00	0.00	11,112.00	22
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	9,123.18	95,475.47	0.00	-41,907.94	-78
10-357-0100 Electrical Permits	7,000.00	605.00	9,985.00	0.00	-2,985.00	-43
10-357-0200 Plumbing Permits	2,000.00	175.00	2,450.00	0.00	-450.00	-23
10-357-0300 Hvac Permits	5,000.00	400.00	5,192.75	0.00	-192.75	-4
10-357-0400 Insulation Permits	1,050.00	55.00	935.00	0.00	115.00	11
10-357-0500 Zoning /Other Fees	6,000.00	450.00	12,500.00	0.00	-6,500.00	-108
10-357-0600 Tech Fee	3,000.00	622.85	7,771.84	0.00	-4,771.84	-159
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	812.50	0.00	187.50	19
10-358-0000 Solid Waste Fees	581,820.00	47,457.42	564,964.01	0.00	16,855.99	3
10-360-0000 Civil Citation	7,000.00	50.00	865.06	0.00	6,134.94	88
10-361-0000 Parking Enforcement	3,000.00	2,096.65	14,889.00	0.00	-11,889.00	-396
10-362-0000 Parking Revenue	100,000.00	43,859.00	122,968.70	0.00	-22,968.70	-23
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	1,927.00	18,321.29	0.00	1,678.71	8
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	1,390.00	8,824.33	0.00	-2,824.33	-47
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	575,117.61	6,294,233.76	0.00	-442,868.98	-8
Report Total Revenue	**$5,851,364.78**	**$575,117.61**	**$6,294,233.76**	**$0.00**	**$-442,868.98**	**-8**

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 06/30/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 0 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 410 Governing Body						
10-410-0200 Salaries	18,250.00	4,500.00	18,250.00	0.00	0.00	0
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	5,280.00	33,554.59	0.00	11,445.41	25
10-410-0402 Professional Services	20,000.00	9,083.28	17,833.28	0.00	2,166.72	11
10-410-0500 Fica	1,625.76	344.28	1,625.76	0.00	0.00	0
10-410-1400 Staff Development	1,093.21	0.00	1,093.21	0.00	0.00	0
10-410-3300 Departmental Supplies	450.00	0.00	57.86	0.00	392.14	87
10-410-4600 Tb Elections Expense	4,915.75	4,915.75	4,915.75	0.00	0.00	0
10-410-5300 Dues And Subscriptions	1,365.00	0.00	1,365.00	0.00	0.00	0
10-410-5700 Inter Governmental Relations	1,336.24	172.41	755.23	0.00	581.01	43
10-410-7403 Special Projects	102,674.44	0.00	5,621.59	65,000.00	32,052.85	31
Governing Body Subtotal	207,710.40	24,295.72	95,822.27	65,000.00	46,888.13	23

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 06/30/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 0 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 420 Administration						
10-420-0200 Salaries	396,120.69	28,020.03	391,870.90	0.00	4,249.79	1
10-420-0201 Salaries - Overtime	4,000.00	203.29	3,867.04	0.00	132.96	3
10-420-0301 Unemployment	2,258.95	0.00	2,258.95	0.00	0.00	0
10-420-0302 Longevity	5,032.84	0.00	5,032.84	0.00	0.00	0
10-420-0402 Professional Services	32,725.00	0.00	32,725.00	0.00	0.00	0
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	2,118.81	26,796.31	0.00	3,812.42	12
10-420-0600 Group Insurance	56,614.29	4,076.76	47,648.31	0.00	8,965.98	16
10-420-0700 Retirement	59,851.20	4,069.79	50,111.52	0.00	9,739.68	16
10-420-0701 401-K	24,456.03	1,411.18	15,754.11	0.00	8,701.92	36
10-420-1000 Service Fees	20,000.00	2,006.49	7,944.00	0.00	12,056.00	60
10-420-1100 Communications	16,000.00	806.37	10,852.08	0.00	5,147.92	32
10-420-1101 Postage	2,249.92	0.00	2,249.92	0.00	0.00	0
10-420-1300 Utilities	35,000.00	2,533.54	31,879.72	0.00	3,120.28	9
10-420-1400 Staff Development	4,863.32	351.50	3,344.42	0.00	1,518.90	31
10-420-1401 Tuition Assistance Prog	3,000.00	0.00	0.00	0.00	3,000.00	100
10-420-1500 M&R Buildings	500.00	500.00	500.00	0.00	0.00	0
10-420-1600 M&R - Equipment	3,442.08	0.00	3,442.08	0.00	0.00	0
10-420-3300 Departmental Supplies	6,205.74	258.80	6,205.74	0.00	0.00	0
10-420-3600 Uniforms	500.00	240.16	298.16	0.00	201.84	40
10-420-4500 Contracted Services	16,000.00	2,809.63	6,937.13	700.00	8,362.87	52
10-420-4502 Tax Collection	5,000.00	0.00	1,644.76	0.00	3,355.24	67
10-420-4503 Town Code Updates	5,651.09	0.00	4,850.60	0.00	800.49	14
10-420-4601 Computer Maintenance	152,000.00	8,801.07	146,971.50	0.00	5,028.50	3
10-420-5300 Dues And Subscriptions	2,500.00	0.00	1,990.75	0.00	509.25	20
10-420-5400 Insurance And Bonding	112,581.13	0.00	92,194.93	0.00	20,386.20	18
10-420-7407 Transfer To Cip Fund	10,000.00	0.00	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	1,205,881.61	58,207.42	1,104,630.34	700.00	100,551.27	8

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 450 Inspections And Planning						
10-450-0200 Salaries	170,069.42	5,320.10	85,581.03	0.00	84,488.39	50
10-450-0201 Salaries Overime	2,553.91	249.41	2,553.91	0.00	0.00	0
10-450-0302 Longevity	250.00	0.00	200.00	0.00	50.00	20
10-450-0500 Fica	13,140.02	426.08	5,899.48	0.00	7,240.54	55
10-450-0600 Group Insurance	24,992.63	1,017.91	15,232.89	0.00	9,759.74	39
10-450-0700 Retirement	24,768.50	803.13	10,661.06	0.00	14,107.44	57
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	0.00	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	557.82	55.06	557.82	0.00	0.00	0
10-450-3300 Departmental Supplies	1,200.00	96.83	1,295.00	0.00	-95.00	-8
10-450-3600 Uniforms	700.00	164.15	579.67	0.00	120.33	17
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	1,267.50	12,637.20	0.00	862.80	6
Inspections And Planning Subtotal	272,390.96	9,400.17	142,871.26	0.00	129,519.70	48

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 510 Police						
10-510-0200 Salaries	813,561.86	64,699.39	813,561.86	0.00	0.00	0
10-510-0201 Salaries - Overtime	18,000.00	1,730.26	13,437.81	0.00	4,562.19	25
10-510-0300 Salaries - Part-Time	3,109.29	149.94	299.88	0.00	2,809.41	90
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	5,029.20	55,483.99	0.00	7,353.58	12
10-510-0600 Group Insurance	118,842.19	11,210.73	118,325.04	0.00	517.15	0
10-510-0700 Retirement	127,790.53	10,368.30	117,420.83	0.00	10,369.70	8
10-510-0701 401-K	40,633.56	2,493.19	24,826.52	0.00	15,807.04	39
10-510-0702 Supplemental Retirement	4,735.00	364.08	4,733.04	0.00	1.96	0
10-510-1100 Communications	200.00	0.00	0.00	0.00	200.00	100
10-510-1400 Staff Development	10,217.44	0.00	10,191.28	0.00	26.16	0
10-510-1600 M&R - Equipment	3,500.00	0.00	300.00	0.00	3,200.00	91
10-510-1700 M&R - Vehicles	11,000.00	325.97	4,690.90	0.00	6,309.10	57
10-510-1800 Vehicle Allowance	16,800.00	1,400.00	16,372.26	0.00	427.74	3
10-510-3100 Vehicle Operating Supplies	25,000.00	5,147.38	21,745.13	0.00	3,254.87	13
10-510-3300 Departmental Supplies	17,282.56	130.89	6,356.15	3,282.56	7,643.85	44
10-510-3600 Uniforms	6,500.00	1,423.10	5,241.89	0.00	1,258.11	19
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	1,000.00	0.00	625.00	0.00	375.00	38
10-510-5300 Dues And Subscriptions	419.16	20.68	399.87	0.00	19.29	5
10-510-7400 Capital Outlay Equipment	16,179.58	0.00	16,179.58	0.00	0.00	0
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	104,493.11	1,303,159.94	3,282.56	74,222.73	5

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 520 Fire						
10-520-0200 Salaries	0.00	0.00	4,699.75	0.00	-4,699.75	0
10-520-0201 Salaries, Overtime	37,925.29	4,079.26	37,925.29	0.00	0.00	0
10-520-0300 Salaries - Stipend	82,530.00	19,057.50	81,019.68	0.00	1,510.32	2
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	31,786.25	435,558.61	0.00	10,881.21	2
10-520-0500 Fica	42,958.04	2,591.13	37,148.66	0.00	5,809.38	14
10-520-0600 Group Insurance	103,161.65	8,677.86	99,745.55	0.00	3,416.10	3
10-520-0601 Hra Fd	1,291.79	0.00	1,291.79	0.00	0.00	0
10-520-0700 Retirement	69,073.68	5,171.81	64,442.66	0.00	4,631.02	7
10-520-0701 401K	23,950.65	1,409.41	15,911.31	0.00	8,039.34	34
10-520-0800 Firemen Pension Fund State	2,355.00	0.00	2,355.00	0.00	0.00	0
10-520-1100 Communications	500.00	0.00	-30.00	0.00	530.00	106
10-520-1101 Fire Dept Postage	50.00	11.99	50.00	0.00	0.00	0
10-520-1400 Staff Development	2,482.22	217.51	2,482.22	0.00	0.00	0
10-520-1600 M&R - Equipment	15,000.00	6,086.95	13,256.11	0.00	1,743.89	12
10-520-1700 M&R - Vehicles	51,769.15	1,752.30	44,096.81	7,672.34	0.00	0
10-520-2000 Housing	24,200.00	109.53	19,481.41	0.00	4,718.59	19
10-520-2600 Advertising	0.00	0.00	0.00	0.00	0.00	0
10-520-3100 Vehicle Operating Supplies	8,500.00	1,672.73	6,902.69	0.00	1,597.31	19
10-520-3300 Departmental Supplies	4,000.00	1,245.77	3,187.92	0.00	812.08	20
10-520-3600 Uniforms	6,000.00	590.13	2,793.39	0.00	3,206.61	53
10-520-5300 Dues And Subscriptions	1,176.88	0.00	1,011.40	0.00	165.48	14
10-520-7400 Co Equipment Replacement	40,816.01	0.00	33,110.08	6,674.31	1,031.62	3
Fire Subtotal	965,630.18	84,460.13	907,740.33	14,346.65	43,543.20	5

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 600 Public Works						
10-600-0200 Salaries	288,655.26	21,462.37	262,315.20	0.00	26,340.06	9
10-600-0201 Salaries - Overtime	25,000.00	46.98	3,341.06	0.00	21,658.94	87
10-600-0300 Stand By Time	6,500.00	189.84	1,552.32	0.00	4,947.68	76
10-600-0302 Longevity	100.00	0.00	100.00	0.00	0.00	0
10-600-0500 Fica	24,491.88	1,617.85	17,563.10	0.00	6,928.78	28
10-600-0600 Group Insurance	52,745.36	3,672.15	40,051.97	0.00	12,693.39	24
10-600-0700 Retirement	48,563.58	3,129.02	33,551.96	0.00	15,011.62	31
10-600-0701 401-K	15,682.76	714.48	7,617.95	0.00	8,064.81	51
10-600-1400 Staff Development	1,500.00	461.23	1,324.39	0.00	175.61	12
10-600-1500 M&R - Buildings	48,869.47	689.99	44,999.23	615.17	3,255.07	7
10-600-1501 M&R - Grounds	6,460.08	494.84	6,460.08	0.00	0.00	0
10-600-1600 M&R - Equipment	13,000.00	227.91	12,889.24	0.00	110.76	1
10-600-1601 Rental Equipment	1,000.00	0.00	300.00	0.00	700.00	70
10-600-1700 M&R - Vehicles	6,492.54	64.99	6,492.54	0.00	0.00	0
10-600-3100 Vehicle Operating Supplies	7,541.98	1,677.81	7,541.98	0.00	0.00	0
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	66.82	7,218.80	0.00	781.20	10
10-600-3303 Building Supplies	6,274.17	1,226.99	6,274.17	0.00	0.00	0
10-600-3600 Uniforms	3,568.49	580.93	3,212.95	0.00	355.54	10
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	312.22	0.00	312.22	0.00	0.00	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	39,352.42	0.00	39,003.25	0.00	349.17	1
10-600-7407 C Outlay Storm Water Project	154,192.00	0.00	154,192.00	0.00	0.00	0
Public Works Subtotal	823,302.21	36,324.20	720,939.87	615.17	101,747.17	12

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 610 Solid Waste						
10-610-0200 Salary	5,440.00	1,956.80	1,956.80	0.00	3,483.20	64
10-610-0500 Fica	416.16	149.69	149.69	0.00	266.47	64
10-610-1601 Rental Equipment	10,000.00	225.00	4,195.48	0.00	5,804.52	58
10-610-4500 Contract Services-Refuse Coll	295,364.64	46,034.61	258,027.99	0.00	37,336.65	13
10-610-4501 Cs/Ts/Np	12,000.00	1,187.80	1,852.16	0.00	10,147.84	85
10-610-4502 Recycling	235,435.96	10,727.09	93,490.90	0.00	141,945.06	60
Solid Waste Subtotal	558,656.76	60,280.99	359,673.02	0.00	198,983.74	36

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 620 Bush Marina						
10-620-0300 Marina Salaries	17,181.91	2,367.00	17,181.91	0.00	0.00	0
10-620-0301 Salaries Overtime	1,078.62	0.00	0.00	0.00	1,078.62	100
10-620-0500 Fica	1,308.50	181.09	1,259.82	0.00	48.68	4
10-620-1100 Communication	2,220.00	220.00	1,320.00	0.00	900.00	41
10-620-1500 M&R Bldg.	3,500.00	0.00	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	4,943.05	31.05	4,943.05	0.00	0.00	0
10-620-2700 Merchandise	6,300.00	0.00	6,156.40	0.00	143.60	2
10-620-3300 Departmental Supplies	1,556.95	407.87	1,056.80	0.00	500.15	32
10-620-3600 Uniforms	250.00	159.06	159.06	0.00	90.94	36
Bush Marina Subtotal	42,039.03	3,366.07	38,575.24	300.00	3,163.79	8

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	198.80	964.26	0.00	35.74	4
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	198.80	20,891.04	0.00	2,108.96	9

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 06/30/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 0 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 700 Bm & Tourism						
10-700-0500 Fica	6,287.80	610.80	3,207.36	0.00	3,080.44	49
10-700-0900 Seasonal Services	82,200.00	7,984.00	44,390.00	0.00	37,810.00	46
10-700-1100 Communications	6,925.00	493.19	5,412.93	0.00	1,512.07	22
10-700-1300 Utilities	10,000.00	475.65	7,467.93	0.00	2,532.07	25
10-700-1500 M&R Building	1,000.00	0.00	769.80	0.00	230.20	23
10-700-1501 M&R Grounds	20,000.00	1,442.94	19,257.26	0.00	742.74	4
10-700-1600 M&R - Equipment	9,803.06	18.14	7,552.80	0.00	2,250.26	23
10-700-1601 Rental - Equipment	15,000.00	1,665.00	9,823.36	0.00	5,176.64	35
10-700-1701 M&R Beach Vehicles	8,155.00	0.00	0.00	0.00	8,155.00	100
10-700-1800 Town Appearance Projects	20,000.00	97.18	18,452.02	0.00	1,547.98	8
10-700-3300 Departmental Supplies	15,275.28	2,374.74	15,275.28	0.00	0.00	0
10-700-3302 Speciality Plate Refund	10,570.00	0.00	10,570.00	0.00	0.00	0
10-700-4500 Parking Beach	36,605.60	1,144.00	22,823.60	13,782.00	0.00	0
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	54,068.60	0.00	47,559.65	0.00	6,508.95	12
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	3,167.27	1,351.50	3,167.27	0.00	0.00	0
10-700-7488 Festivals	10,030.79	1,275.00	10,030.79	0.00	0.00	0
10-700-7490 Town Center Courts	1,000.00	0.00	95.56	0.00	904.44	90
Bm & Tourism Subtotal	335,588.40	18,932.14	246,355.61	13,782.00	75,450.79	22

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 800 Emergency Operations						
10-800-1100 Communications	1,869.40	125.34	1,670.77	0.00	198.63	11
10-800-1300 Utilities	3,420.63	130.60	3,420.63	0.00	0.00	0
10-800-1500 M&R Building	2,142.99	13.58	2,142.99	0.00	0.00	0
10-800-1501 M&R Grounds	0.00	0.00	0.00	0.00	0.00	0
10-800-3100 Vehicle Operatng Supplies Emerg	1,043.36	0.00	1,043.36	0.00	0.00	0
10-800-3300 Departmental Supplies	0.00	0.00	0.00	0.00	0.00	0
10-800-5400 Insurance & Bonding	5,817.10	0.00	5,817.10	0.00	0.00	0
10-800-7405 Emergency Pre Planning	22,206.52	3,500.00	19,054.81	0.00	3,151.71	14
Emergency Operations Subtotal	36,500.00	3,769.52	33,149.66	0.00	3,350.34	9

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	**$5,851,364.78**	**$403,728.27**	**$4,973,808.58**	**$98,026.38**	**$779,529.82**	**13**

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 24 Capital Improvement Fund (Cip)						
24-301-0000 Advalorem Tax Cip	150,693.00	374.63	152,399.60	0.00	-1,706.60	-1
24-303-0100 Fund Balance Appropriated	423,000.00	0.00	423,000.00	0.00	0.00	0
24-374-0000 Loan Proceeds	900,000.00	0.00	0.00	0.00	900,000.00	100
24-399-0500 Transfer From Capital Reserve	500,000.00	0.00	500,000.00	0.00	0.00	0
24-399-0501 Transfer Fr General Fund	10,000.00	0.00	10,000.00	0.00	0.00	0
Capital Improvement Fund (Cip) Subtotal	1,983,693.00	374.63	1,085,399.60	0.00	898,293.40	45
Report Total Revenue	**$1,983,693.00**	**$374.63**	**$1,085,399.60**	**$0.00**	**$898,293.40**	**45**

CIP EXPENSES - EXPENDITURE
Fiscal Year Start Date: 07/01/2025
Current Period End Date: 06/30/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 0 %

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	109,961.80	156,160.14	97,575.08	246,264.78	49
24-600-1501 Public Safety Bldg	400,000.00	0.00	400,000.00	0.00	0.00	0
24-700-7411 Reserve For Cip Projects	931,966.68	0.00	0.00	0.00	931,966.68	100
24-730-7401 Replace Fire Hydrants	141,726.32	0.00	141,726.32	0.00	0.00	0
24-730-7402 Water Management	10,000.00	0.00	0.00	9,265.00	735.00	7
Capital Improvement Fund (Cip) Subtotal	1,983,693.00	109,961.80	697,886.46	106,840.08	1,178,966.46	59
Report Total Expenditure	**$1,983,693.00**	**$109,961.80**	**$697,886.46**	**$106,840.08**	**$1,178,966.46**	**59**

BEACH INLET SOUND REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025
Current Period End Date: 06/30/2026

Town Of Topsail Beach
FY 2025-2026
Ideal Remaining Percent: 0 %

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	2,569.28	1,107,071.51	0.00	-14,548.58	-1
25-302-0000 Pender-Accom Tax-Bis Fund	640,000.00	59,568.13	667,732.76	0.00	-27,732.76	-4
25-302-0100 Topsail-Accom Tax-Bis Fund	320,000.00	29,784.07	333,866.35	0.00	-13,866.35	-4
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	19,609.00	104,998.00	0.00	-4,998.00	-5
25-329-0000 Interest Earned	70,000.00	17,510.84	151,853.57	0.00	-81,853.57	-117
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	129,041.32	3,636,637.95	0.00	-11,669.71	0
Report Total Revenue	**$3,624,968.24**	**$129,041.32**	**$3,636,637.95**	**$0.00**	**$-11,669.71**	**0**

BEACH INLET SOUND EXPENSE - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 06/30/2026

Ideal Remaining Percent: 0 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 25 Bis Capital Project						
25-700-0200 Salary	0.00	0.00	445.42	0.00	-445.42	0
25-700-0300 Salary /Pt Time	0.00	1,280.00	1,280.00	0.00	-1,280.00	0
25-700-0400 Professional Serv & Audit	504,100.00	88,436.79	475,164.61	0.00	28,935.39	6
25-700-0401 Legal	5,000.00	1,500.00	5,000.00	0.00	0.00	0
25-700-0500 Fica	0.00	97.92	130.26	0.00	-130.26	0
25-700-0700 Retirement	0.00	0.00	64.23	0.00	-64.23	0
25-700-1400 Staff Development	6,000.00	3,351.34	5,867.43	0.00	132.57	2
25-700-1700 M&R Structures	100,000.00	176.97	85,182.93	5,004.08	9,812.99	10
25-700-4500 Parking South End Expense	30,000.00	0.00	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	0.00	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
Bis Capital Project Subtotal	3,624,968.24	94,843.02	649,584.57	5,004.08	2,970,379.59	82
Report Total Expenditure	**$3,624,968.24**	**$94,843.02**	**$649,584.57**	**$5,004.08**	**$2,970,379.59**	**82**

UTILITY FUND REVENUE REPORT - REVENUE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 06/30/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 0 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 30 Utility Fund						
30-329-0000 Interest Earned	21,970.30	1,192.67	27,226.68	0.00	-5,256.38	-24
30-370-0000 Water Use Facility Charge	688,800.00	57,480.98	676,492.84	0.00	12,307.16	2
30-371-0000 Water Use Charges	500,000.00	51,883.84	528,306.72	0.00	-28,306.72	-6
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	1,588.80	25,257.20	0.00	-10,257.20	-68
30-379-0000 Water Late/ Cut Off Fees	5,000.00	682.43	5,915.43	0.00	-915.43	-18
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	155.00	0.00	-155.00	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	112,838.72	1,401,217.04	0.00	-917.47	0
Report Total Revenue	**$1,400,299.57**	**$112,838.72**	**$1,401,217.04**	**$0.00**	**$-917.47**	**0**

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 06/30/2026

Ideal Remaining Percent: 0 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 710 Water Department						
30-710-0200 Salaries	324,559.67	22,715.35	282,289.33	0.00	42,270.34	13
30-710-0201 Salaries - Over Time	5,000.00	0.00	1,151.08	0.00	3,848.92	77
30-710-0202 Salaries Gov Board	18,250.00	4,500.00	18,250.00	0.00	0.00	0
30-710-0300 Stand By Time	10,140.95	739.97	10,140.95	0.00	0.00	0
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	12,000.00	0.00	12,000.00	0.00	0.00	0
30-710-0402 Professional Services-Engineer	10,000.00	10,000.00	10,000.00	0.00	0.00	0
30-710-0500 Fica	27,040.90	2,075.98	21,107.30	0.00	5,933.60	22
30-710-0600 Group Insurance	51,170.63	3,593.23	49,122.09	0.00	2,048.54	4
30-710-0700 Retirement	48,224.56	3,249.85	37,119.04	0.00	11,105.52	23
30-710-0701 401-K	16,802.98	785.09	8,132.88	0.00	8,670.10	52
30-710-1000 Service Fees	5,735.66	0.00	3,106.22	0.00	2,629.44	46
30-710-1100 Communications	6,069.50	467.65	6,069.50	0.00	0.00	0
30-710-1101 Postage	17,000.00	3,416.83	14,462.39	0.00	2,537.61	15
30-710-1300 Utilities	10,000.00	618.31	8,345.73	0.00	1,654.27	17
30-710-1301 Utilities - Pumping	25,207.63	2,464.36	25,207.63	0.00	0.00	0
30-710-1400 Staff Development	2,000.00	0.00	1,877.40	0.00	122.60	6
30-710-1500 M&R - Buildings	1,000.00	0.00	290.00	0.00	710.00	71
30-710-1501 M&R - Grounds	2,000.00	213.48	1,556.31	0.00	443.69	22
30-710-1600 M&R - Equipment	24,000.00	2,038.76	20,302.39	2,760.00	937.61	4
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	3,832.88	0.00	1,167.12	23
30-710-3100 Vehicle Operating Supplies	6,000.00	1,403.69	6,212.14	0.00	-212.14	-4
30-710-3300 Departmental Supplies	15,000.00	0.00	14,250.88	0.00	749.12	5
30-710-3305 Water Treatment Supplies	26,637.38	2,892.27	26,637.38	0.00	0.00	0
30-710-3600 Uniforms	2,597.90	450.04	2,597.90	0.00	0.00	0
30-710-4500 Contract Services	262,209.23	1,983.00	166,072.23	96,137.00	0.00	0
30-710-4601 Computer Software Maintenance	7,000.00	0.00	6,858.08	0.00	141.92	2
30-710-5300 Dues And Subscriptions	3,000.00	144.60	2,958.87	0.00	41.13	1
30-710-5400 Insurance And Bonding	47,559.64	0.00	47,559.64	0.00	0.00	0
30-710-5700 Water Deposit Clearing Account	0.00	-473.75	-1,676.65	0.00	1,676.65	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	1,121.93	5,069.95	880.00	1,050.05	15
30-710-7407 Co Water Construction Planning	85,000.00	11,000.00	85,000.00	0.00	0.00	0
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	75,400.64	1,211,525.10	99,777.00	88,997.47	6
Report Total Expenditure	**$1,400,299.57**	**$75,400.64**	**$1,211,525.10**	**$99,777.00**	**$88,997.47**	**6**

CAP PROJECT 2020 SL 2019-75 REVENUE - REVENUE

Town Of Topsail Beach

Fiscal Year Start Date: 07/01/2025

FY 2025-2026

Current Period End Date: 06/30/2026

Ideal Remaining Percent: 0 %

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

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 06/30/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 0 %

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**

PUBLIC SAFETY FACILITY REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 06/30/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 0 %

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	25,687	329,232	0	-29,232	-10
Public Safety Facilities Subtotal	8,688,000	25,687	8,717,232	0	-29,232	0
Report Total Revenue	**$8,688,000**	**$25,687**	**$8,717,232**	**$0**	**$-29,232**	**0**

PUBLIC SAFETY EXPENSES - EXPENDITURE

Fiscal Year Start Date: 07/01/2025

Current Period End Date: 06/30/2026

Town Of Topsail Beach

FY 2025-2026

Ideal Remaining Percent: 0 %

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	476,435.99	584,210.99	0.00	8,103,789.01	93
85-600-2600 Advertising	0.00	0.00	0.00	0.00	0.00	0
Public Safety Facilities Subtotal	8,688,000.00	476,435.99	584,210.99	0.00	8,103,789.01	93
Report Total Expenditure	**$8,688,000.00**	**$476,435.99**	**$584,210.99**	**$0.00**	**$8,103,789.01**	**93**