REVENUE GENERAL FUND - REVENUE

Fiscal Year Start Date: 07/01/2026

Current Period End Date: 08/31/2026

Town Of Topsail Beach

FY 2026-2027

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 10 General Fund						
10-301-0000 Ad Valorem Taxes - General Fun	2,370,544.45	2,377.95	6,540.15	0.00	2,364,004.30	100
10-301-0200 Ad Valorem Tx Penalty & Int	500.00	200.43	490.67	0.00	9.33	2
10-302-0000 Vehicle Tax - Current	30,000.00	4,870.54	4,870.54	0.00	25,129.46	84
10-303-0100 Topsail Accomodations Tax	400,000.00	73,209.65	132,193.83	0.00	267,806.17	67
10-328-0000 Cable Tv Franchise	15,000.00	0.00	0.00	0.00	15,000.00	100
10-329-0000 Interest Income - Gf	292,570.80	51,603.26	80,713.58	0.00	211,857.22	72
10-332-0000 Tower Lease	100,000.00	5,227.92	10,455.84	0.00	89,544.16	90
10-333-0000 Wireless Application	2,000.00	0.00	0.00	0.00	2,000.00	100
10-337-0000 Utility Franchise Tax	120,000.00	0.00	0.00	0.00	120,000.00	100
10-343-0000 Powell Bill Allocation	23,400.00	0.00	0.00	0.00	23,400.00	100
10-345-0000 Local Sales & Use Tax	225,877.00	23,023.50	23,023.50	0.00	202,853.50	90
10-345-0100 County Option 4 Tax	560,000.00	0.00	0.00	0.00	560,000.00	100
10-345-0600 Solid Waste Tx	200.00	91.60	91.60	0.00	108.40	54
10-351-0000 Court Costs/Fees/Charges	200.00	49.50	85.50	0.00	114.50	57
10-353-0000 Boat Ramp Fees	30,000.00	1,935.88	11,949.59	0.00	18,050.41	60
10-354-0000 Boat Slip Fees	50,000.00	2,540.00	5,105.00	0.00	44,895.00	90
10-356-0000 Beach Access Permits	15,000.00	0.00	0.00	0.00	15,000.00	100
10-357-0000 Building Permits	65,000.00	5,373.82	6,341.82	0.00	58,658.18	90
10-357-0100 Electrical Permits	6,000.00	630.00	1,537.50	0.00	4,462.50	74
10-357-0200 Plumbing Permits	1,500.00	245.00	245.00	0.00	1,255.00	84
10-357-0300 Hvac Permits	4,000.00	245.00	680.00	0.00	3,320.00	83
10-357-0400 Insulation Permits	1,000.00	110.00	110.00	0.00	890.00	89
10-357-0500 Zoning /Other Fees	6,000.00	600.00	950.00	0.00	5,050.00	84
10-357-0600 Tech Fee	4,000.00	580.80	705.95	0.00	3,294.05	82
10-357-0800 Demolition Permit	1,000.00	0.00	0.00	0.00	1,000.00	100
10-358-0000 Solid Waste Fees	355,776.00	48,442.85	95,302.15	0.00	260,473.85	73
10-358-0100 Recycling Fees	227,136.00	0.00	0.00	0.00	227,136.00	100
10-360-0000 Civil Citation	1,500.00	135.00	385.00	0.00	1,115.00	74
10-361-0000 Parking Enforcement	15,000.00	2,170.00	2,170.00	0.00	12,830.00	86
10-362-0000 Parking Revenue	130,000.00	27,223.70	27,223.70	0.00	102,776.30	79
10-367-0000 Sales Tax Refund	30,174.71	0.00	0.00	0.00	30,174.71	100
10-382-0000 Sale Of Surplus Property	10,000.00	5,390.10	6,846.10	0.00	3,153.90	32
10-384-0000 Merchandise Revenue	7,000.00	1,995.00	4,277.71	0.00	2,722.29	39
10-389-0000 Employee Health Premium	1,000.00	0.00	0.00	0.00	1,000.00	100
10-391-0000 Nc-Usub Drug Tx Police	0.00	0.00	16.25	0.00	-16.25	0
10-399-0000 Appropriated Fund Balance	533,044.46	533,044.46	533,044.46	0.00	0.00	0
10-399-0500 Transfer Fr Capital Reserve	401,652.08	401,652.08	401,652.08	0.00	0.00	0
General Fund Subtotal	6,036,075.50	1,192,968.04	1,357,007.52	0.00	4,679,067.98	78
Report Total Revenue	**$6,036,075.50**	**$1,192,968.04**	**$1,357,007.52**	**$0.00**	**$4,679,067.98**	**78**

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2026
Current Period End Date: 08/31/2026

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 410 Governing Body						
10-410-0200 Salaries	19,500.00	0.00	0.00	0.00	19,500.00	100
10-410-0400 Professional Services - Audit	12,000.00	0.00	0.00	0.00	12,000.00	100
10-410-0401 Professional Services - Legal	50,000.00	9,745.00	11,345.00	0.00	38,655.00	77
10-410-0402 Professional Services	12,500.00	0.00	0.00	0.00	12,500.00	100
10-410-0500 Fica	1,500.00	0.00	0.00	0.00	1,500.00	100
10-410-1400 Staff Development	1,500.00	100.00	100.00	0.00	1,400.00	93
10-410-3300 Departmental Supplies	800.00	35.53	35.53	0.00	764.47	96
10-410-5300 Dues And Subscriptions	2,000.00	0.00	1,222.00	0.00	778.00	39
10-410-5700 Inter Governmental Relations	1,800.00	0.00	0.00	0.00	1,800.00	100
Governing Body Subtotal	101,600.00	9,880.53	12,702.53	0.00	88,897.47	87

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 420 Administration						
10-420-0200 Salaries	386,018.00	29,545.60	58,115.48	0.00	327,902.52	85
10-420-0201 Salaries - Overtime	4,000.00	424.66	732.47	0.00	3,267.53	82
10-420-0301 Unemployment	1,500.00	0.00	0.00	0.00	1,500.00	100
10-420-0302 Longevity	3,400.00	0.00	3,648.60	0.00	-248.60	-7
10-420-0402 Professional Services	10,000.00	0.00	0.00	0.00	10,000.00	100
10-420-0500 Fica	30,000.00	2,249.50	4,696.04	0.00	25,303.96	84
10-420-0600 Group Insurance	55,969.99	4,336.80	8,673.60	0.00	47,296.39	85
10-420-0700 Retirement	56,000.00	4,543.49	9,474.49	0.00	46,525.51	83
10-420-0701 401-K	20,000.00	744.71	1,447.00	0.00	18,553.00	93
10-420-1000 Service Fees	15,000.00	1,068.29	1,222.09	0.00	13,777.91	92
10-420-1100 Communications	21,000.00	1,233.85	2,562.44	0.00	18,437.56	88
10-420-1101 Postage	3,000.00	0.00	0.00	0.00	3,000.00	100
10-420-1300 Utilities	45,000.00	3,834.40	7,638.61	0.00	37,361.39	83
10-420-1400 Staff Development	7,000.00	509.71	509.71	0.00	6,490.29	93
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	10,227.00	334.50	1,003.50	0.00	9,223.50	90
10-420-2600 Advertising	1,500.00	344.25	344.25	0.00	1,155.75	77
10-420-3300 Departmental Supplies	7,000.00	671.04	971.46	0.00	6,028.54	86
10-420-3600 Uniforms	800.00	0.00	0.00	0.00	800.00	100
10-420-4500 Contracted Services	18,000.00	1,275.00	1,275.00	0.00	16,725.00	93
10-420-4502 Tax Collection	5,000.00	-41.62	-268.36	0.00	5,268.36	105
10-420-4503 Town Code Updates	5,100.00	0.00	5,343.95	0.00	-243.95	-5
10-420-4601 Computer Maintenance	142,000.00	12,747.95	40,919.12	2,183.97	98,896.91	70
10-420-5300 Dues And Subscriptions	1,500.00	0.00	499.99	0.00	1,000.01	67
10-420-5400 Insurance And Bonding	135,000.00	78,698.20	123,802.21	0.00	11,197.79	8
10-420-7401 Capital Outlay Conference Room	17,000.00	0.00	0.00	0.00	17,000.00	100
10-420-7407 Transfer To Cip Fund	90,000.00	90,000.00	90,000.00	0.00	0.00	0
10-420-7500 Debt Service	72,333.33	0.00	0.00	0.00	72,333.33	100
10-420-7501 Debt Service - Interest	25,606.00	0.00	0.00	0.00	25,606.00	100
Administration Subtotal	1,191,954.32	232,520.33	362,611.65	2,183.97	827,158.70	69

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 450 Inspections And Planning						
10-450-0200 Salaries	168,000.00	8,491.20	14,006.91	0.00	153,993.09	92
10-450-0201 Salaries Overime	1,500.00	809.67	809.67	0.00	690.33	46
10-450-0302 Longevity	250.00	0.00	0.00	0.00	250.00	100
10-450-0500 Fica	12,998.00	700.62	1,122.57	0.00	11,875.43	91
10-450-0600 Group Insurance	28,000.00	1,083.56	2,167.12	0.00	25,832.88	92
10-450-0700 Retirement	25,000.00	1,410.01	2,246.20	0.00	22,753.80	91
10-450-0701 401K	9,000.00	142.32	142.32	0.00	8,857.68	98
10-450-1400 Staff Development	7,000.00	408.03	408.03	0.00	6,591.97	94
10-450-1700 M&R Vehicle	1,000.00	249.99	249.99	0.00	750.01	75
10-450-2600 Advertising	800.00	0.00	0.00	0.00	800.00	100
10-450-3100 Veh Operating Supplies	1,000.00	0.00	0.00	0.00	1,000.00	100
10-450-3300 Departmental Supplies	1,200.00	476.13	541.06	0.00	658.94	55
10-450-3600 Uniforms	800.00	0.00	0.00	0.00	800.00	100
10-450-4500 Contracted Services	15,000.00	650.00	650.00	0.00	14,350.00	96
10-450-4601 Computer Software Maint	5,000.00	0.00	0.00	0.00	5,000.00	100
10-450-5300 Dues And Subscriptions	500.00	0.00	0.00	0.00	500.00	100
Inspections And Planning Subtotal	277,048.00	14,421.53	22,343.87	0.00	254,704.13	92

Account		Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 510 Police							
10-510-0200	Salaries	825,000.00	79,168.12	143,713.98	0.00	681,286.02	83
10-510-0201	Salaries - Overtime	25,000.00	1,287.27	4,240.51	0.00	20,759.49	83
10-510-0300	Salaries - Part-Time	4,000.00	0.00	0.00	0.00	4,000.00	100
10-510-0302	Longevity	2,000.00	0.00	0.00	0.00	2,000.00	100
10-510-0401	Legal	6,500.00	0.00	6,384.00	0.00	116.00	2
10-510-0402	Professional Services	500.00	475.95	475.95	0.00	24.05	5
10-510-0500	Fica	70,000.00	6,353.80	11,694.32	0.00	58,305.68	83
10-510-0600	Group Insurance	143,243.00	11,920.52	23,841.04	0.00	119,401.96	83
10-510-0601	Supplemental Retirement Med Ins	6,720.00	0.00	100.00	0.00	6,620.00	99
10-510-0700	Retirement	126,000.00	13,684.20	25,156.03	0.00	100,843.97	80
10-510-0701	401-K	42,000.00	887.38	2,154.16	0.00	39,845.84	95
10-510-0702	Supplemental Retirement	46,000.00	2,025.27	2,389.35	0.00	43,610.65	95
10-510-1400	Staff Development	6,000.00	100.00	230.04	0.00	5,769.96	96
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	12,000.00	243.47	314.74	0.00	11,685.26	97
10-510-1800	Vehicle Allowance	16,800.00	1,400.00	2,800.00	0.00	14,000.00	83
10-510-3100	Vehicle Operating Supplies	26,500.00	2,587.66	2,587.66	0.00	23,912.34	90
10-510-3300	Departmental Supplies	14,000.00	396.87	396.87	0.00	13,603.13	97
10-510-3600	Uniforms	6,500.00	269.72	802.13	0.00	5,697.87	88
10-510-4500	Contracted Services	12,705.00	0.00	0.00	0.00	12,705.00	100
10-510-4600	Pre-Employment Exams	3,500.00	0.00	0.00	0.00	3,500.00	100
10-510-5300	Dues And Subscriptions	500.00	11.12	11.12	0.00	488.88	98
10-510-7400	Capital Outlay Equipment	14,604.00	3,100.00	13,654.64	98.00	851.36	6
10-510-7401	Capital Outlay Vehicle	48,000.00	0.00	0.00	44,389.97	3,610.03	8
10-510-7406	Capital Bullet Vest	3,000.00	0.00	0.00	0.00	3,000.00	100
Police Subtotal		1,464,572.00	123,911.35	240,946.54	44,487.97	1,179,137.49	81

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 520 Fire						
10-520-0201 Salaries, Overtime	45,000.00	5,640.70	10,561.00	0.00	34,439.00	77
10-520-0300 Salaries - Stipend	83,000.00	1,296.72	1,296.72	0.00	81,703.28	98
10-520-0302 Longevity	1,250.00	0.00	0.00	0.00	1,250.00	100
10-520-0303 Salary Full Time	545,473.84	33,631.58	66,408.82	0.00	479,065.02	88
10-520-0500 Fica	51,981.75	2,878.89	7,064.09	0.00	44,917.66	86
10-520-0600 Group Insurance	124,823.39	7,607.36	15,209.82	0.00	109,613.57	88
10-520-0700 Retirement	85,037.03	6,150.27	11,865.20	0.00	73,171.83	86
10-520-0701 401K	30,373.69	872.09	1,549.07	0.00	28,824.62	95
10-520-0800 Firemen Pension Fund State	2,000.00	0.00	0.00	0.00	2,000.00	100
10-520-1100 Communications	500.00	366.30	366.30	0.00	133.70	27
10-520-1400 Staff Development	5,000.00	250.00	250.00	0.00	4,750.00	95
10-520-1600 M&R - Equipment	15,750.00	2,386.93	2,386.93	0.00	13,363.07	85
10-520-1700 M&R - Vehicles	58,619.48	1,149.22	7,930.08	0.00	50,689.40	86
10-520-2000 Housing	24,200.00	1,647.50	4,858.06	0.00	19,341.94	80
10-520-2600 Advertising	500.00	0.00	0.00	0.00	500.00	100
10-520-3100 Vehicle Operating Supplies	9,000.00	1,058.18	1,058.18	0.00	7,941.82	88
10-520-3300 Departmental Supplies	4,200.05	67.87	230.86	0.00	3,969.19	95
10-520-3600 Uniforms	8,000.00	0.00	0.00	0.00	8,000.00	100
10-520-5300 Dues And Subscriptions	1,200.00	0.00	0.00	0.00	1,200.00	100
10-520-7400 Co Equipment Replacement	14,469.52	0.00	0.00	7,943.09	6,526.43	45
Fire Subtotal	1,110,378.75	65,003.61	131,035.13	7,943.09	971,400.53	87

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 600 Public Works						
10-600-0200 Salaries	313,000.00	19,947.72	37,599.14	0.00	275,400.86	88
10-600-0201 Salaries - Overtime	25,000.00	98.97	239.58	0.00	24,760.42	99
10-600-0300 Stand By Time	5,200.00	391.04	615.76	0.00	4,584.24	88
10-600-0302 Longevity	525.00	0.00	0.00	0.00	525.00	100
10-600-0500 Fica	27,000.00	1,535.18	2,885.26	0.00	24,114.74	89
10-600-0600 Group Insurance	62,451.43	2,771.86	4,600.28	0.00	57,851.15	93
10-600-0700 Retirement	49,249.00	3,098.38	5,829.74	0.00	43,419.26	88
10-600-0701 401-K	17,110.00	366.58	631.47	0.00	16,478.53	96
10-600-1400 Staff Development	2,500.00	139.78	189.78	0.00	2,310.22	92
10-600-1500 M&R - Buildings	50,000.00	15,940.00	20,686.96	0.00	29,313.04	59
10-600-1501 M&R - Grounds	6,000.00	0.00	0.00	0.00	6,000.00	100
10-600-1600 M&R - Equipment	17,000.00	1,208.72	1,208.72	0.00	15,791.28	93
10-600-1601 Rental Equipment	1,000.00	0.00	0.00	0.00	1,000.00	100
10-600-1700 M&R - Vehicles	7,000.00	153.87	782.94	0.00	6,217.06	89
10-600-3100 Vehicle Operating Supplies	5,000.00	839.75	839.75	0.00	4,160.25	83
10-600-3200 Mosquito Control	3,000.00	0.00	0.00	0.00	3,000.00	100
10-600-3300 Departmental Supplies	10,000.00	179.93	233.91	0.00	9,766.09	98
10-600-3303 Building Supplies	5,000.00	662.66	831.77	0.00	4,168.23	83
10-600-3600 Uniforms	2,500.00	449.36	997.79	0.00	1,502.21	60
10-600-4501 Cs/Ts/Np	7,000.00	0.00	6,130.00	0.00	870.00	12
10-600-5600 C Outlay Street Improvements	100,000.00	0.00	0.00	0.00	100,000.00	100
10-600-7400 Capital Outlay - Equipment	80,000.00	0.00	0.00	79,500.35	499.65	1
10-600-7402 Capital Outlay Vehicle	45,000.00	0.00	31,569.60	0.00	13,430.40	30
Public Works Subtotal	840,535.43	47,783.80	115,872.45	79,500.35	645,162.63	77

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 610 Solid Waste						
10-610-0200 Salaries	22,644.00	1,394.21	3,884.36	0.00	18,759.64	83
10-610-0500 Fica	1,733.00	106.65	297.15	0.00	1,435.85	83
10-610-1601 Rental Equipment	10,000.00	225.00	225.00	0.00	9,775.00	98
10-610-4500 Contract Services-Refuse Coll	295,000.00	32,087.60	36,287.60	0.00	258,712.40	88
10-610-4502 Recycling	128,000.00	9,434.95	9,434.95	0.00	118,565.05	93
Solid Waste Subtotal	457,377.00	43,248.41	50,129.06	0.00	407,247.94	89

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 620 Bush Marina						
10-620-0300 Marina Salaries	21,000.00	2,595.06	5,455.98	0.00	15,544.02	74
10-620-0301 Salaries Overtime	1,000.00	0.00	0.00	0.00	1,000.00	100
10-620-0500 Fica	210.00	198.52	417.37	0.00	-207.37	-99
10-620-1100 Communication	1,500.00	0.00	110.00	0.00	1,390.00	93
10-620-1500 M&R Bldg.	3,000.00	0.00	0.00	0.00	3,000.00	100
10-620-1501 M&R Grounds	6,000.00	0.00	0.00	0.00	6,000.00	100
10-620-1700 M&R Structure Marina	5,000.00	0.00	0.00	0.00	5,000.00	100
10-620-2700 Merchandise	6,000.00	0.00	5,186.00	0.00	814.00	14
10-620-3300 Departmental Supplies	2,000.00	0.00	44.99	0.00	1,955.01	98
10-620-3600 Uniforms	400.00	0.00	97.44	0.00	302.56	76
Bush Marina Subtotal	46,110.00	2,793.58	11,311.78	0.00	34,798.22	75

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 630 Powell Bill						
10-630-1700 M&R Vehicle	1,000.00	0.00	0.00	0.00	1,000.00	100
10-630-3100 Vehicle Supplies	1,000.00	86.90	86.90	0.00	913.10	91
10-630-3300 Departmental Supplies	2,000.00	0.00	0.00	0.00	2,000.00	100
10-630-5600 Street Improvements	10,000.00	0.00	0.00	0.00	10,000.00	100
10-630-5802 Engineering Powell Bill	1,000.00	1,500.00	1,500.00	0.00	-500.00	-50
10-630-5805 Drainage And Storm	7,000.00	0.00	0.00	0.00	7,000.00	100
10-630-5806 Traffic Control	1,000.00	0.00	0.00	0.00	1,000.00	100
Powell Bill Subtotal	23,000.00	1,586.90	1,586.90	0.00	21,413.10	93

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 700 Bm & Tourism						
10-700-0500 Fica	6,300.00	950.40	1,896.72	0.00	4,403.28	70
10-700-0900 Seasonal Services	82,200.00	12,423.29	24,793.22	0.00	57,406.78	70
10-700-1500 M&R Building	5,000.00	0.00	0.00	0.00	5,000.00	100
10-700-1501 M&R Grounds	10,000.00	337.40	446.15	0.00	9,553.85	96
10-700-1600 M&R - Equipment	0.00	0.00	598.76	0.00	-598.76	0
10-700-1601 Rental - Equipment	12,000.00	2,140.00	2,140.00	0.00	9,860.00	82
10-700-1700 M&R - Structures	70,000.00	179.94	179.94	0.00	69,820.06	100
10-700-1701 M&R Beach Vehicles	10,000.00	0.00	0.00	0.00	10,000.00	100
10-700-1800 Town Appearance Projects	10,000.00	1,075.00	1,075.00	0.00	8,925.00	89
10-700-3300 Departmental Supplies	15,000.00	499.77	3,048.15	0.00	11,951.85	80
10-700-4500 Parking Beach	20,000.00	0.00	0.00	0.00	20,000.00	100
10-700-4501 Cs/Ts/Np	20,000.00	5,000.00	5,000.00	0.00	15,000.00	75
10-700-7402 Capital Outlay Playground Equipme	200,000.00	0.00	0.00	0.00	200,000.00	100
10-700-7487 Parks And Recreation	17,000.00	174.14	1,446.76	0.00	15,553.24	91
10-700-7490 Town Center Courts	3,000.00	0.00	0.00	0.00	3,000.00	100
Bm & Tourism Subtotal	480,500.00	22,779.94	40,624.70	0.00	439,875.30	92

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 800 Emergency Operations						
10-800-1100 Communications	1,500.00	125.34	250.68	0.00	1,249.32	83
10-800-1300 Utilities	3,500.00	275.63	492.35	0.00	3,007.65	86
10-800-1500 M&R Building	2,000.00	0.00	125.00	0.00	1,875.00	94
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	1,000.00	0.00	0.00	0.00	1,000.00	100
10-800-3300 Departmental Supplies	500.00	0.00	0.00	0.00	500.00	100
10-800-5400 Insurance & Bonding	7,000.00	0.00	0.00	0.00	7,000.00	100
10-800-7405 Emergency Pre Planning	26,000.00	0.00	0.00	0.00	26,000.00	100
Emergency Operations Subtotal	43,000.00	400.97	868.03	0.00	42,131.97	98

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	**$6,036,075.50**	**$564,330.95**	**$990,032.64**	**$134,115.38**	**$4,911,927.48**	**81**

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 24 Capital Improvement Fund (Cip)						
24-301-0000 Advalorem Tax Cip	150,510.77	171.68	448.30	0.00	150,062.47	100
24-303-0100 Fund Balance Appropriated	120,666.26	120,666.26	120,666.26	0.00	0.00	0
24-374-0000 Loan Proceeds	600,000.00	0.00	0.00	0.00	600,000.00	100
24-381-0000 Sale Of Town Property	0.00	0.00	0.00	0.00	0.00	0
24-399-0000 Fund Balance	0.00	0.00	0.00	0.00	0.00	0
24-399-0500 Transfer From Capital Reserve	0.00	0.00	0.00	0.00	0.00	0
24-399-0501 Transfer Fr General Fund	90,000.00	90,000.00	90,000.00	0.00	0.00	0
Capital Improvement Fund (Cip) Subtotal	961,177.03	210,837.94	211,114.56	0.00	750,062.47	78

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Revenue	**$961,177.03**	**$210,837.94**	**$211,114.56**	**$0.00**	**$750,062.47**	**78**

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 24 Capital Improvement Fund (Cip)						
24-600-1501 Public Safety Bldg	600,000.00	0.00	0.00	0.00	600,000.00	100
24-700-7411 Reserve For Cip Projects	121,177.03	0.00	0.00	0.00	121,177.03	100
24-730-7401 Replace Fire Hydrants	150,000.00	0.00	0.00	150,000.00	0.00	0
24-730-7402 Water Management	90,000.00	0.00	0.00	3,970.00	86,030.00	96
Capital Improvement Fund (Cip) Subtotal	961,177.03	0.00	0.00	153,970.00	807,207.03	84

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	**$961,177.03**	**$0.00**	**$0.00**	**$153,970.00**	**$807,207.03**	**84**

BEACH INLET SOUND REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2026
Current Period End Date: 08/31/2026

Town Of Topsail Beach
FY 2026-2027
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 25 Bis Capital Project						
25-301-0000 Ad Valorem Taxes-Bis Fund	1,091,203.02	1,103.71	2,754.23	0.00	1,088,448.79	100
25-302-0000 Pender-Accom Tax-Bis Fund	800,000.00	146,419.32	264,387.69	0.00	535,612.31	67
25-302-0100 Topsail-Accom Tax-Bis Fund	400,000.00	73,209.66	132,193.85	0.00	267,806.15	67
25-307-0000 Pender County Funds	180,000.00	0.00	180,000.00	0.00	0.00	0
25-308-0100 Parking Revenue South End	140,000.00	32,488.00	32,488.00	0.00	107,512.00	77
25-329-0000 Interest Earned	30,869.50	17,947.82	36,102.20	0.00	-5,232.70	-17
25-397-0000 Reimburse Ti Ntbeach Vitex	191,392.00	0.00	0.00	0.00	191,392.00	100
25-398-0000 Reimburse Ti Sc Vitex	167,545.50	0.00	60,267.32	0.00	107,278.18	64
25-399-0000 Bis Appp Fund Balance	296,062.57	296,062.57	296,062.57	0.00	0.00	0
Bis Capital Project Subtotal	3,297,072.59	567,231.08	1,004,255.86	0.00	2,292,816.73	70

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Revenue	**$3,297,072.59**	**$567,231.08**	**$1,004,255.86**	**$0.00**	**$2,292,816.73**	**70**

BEACH INLET SOUND EXPENSE - EXPENDITURE

Fiscal Year Start Date: 07/01/2026

Current Period End Date: 08/31/2026

Town Of Topsail Beach

FY 2026-2027

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 25 Bis Capital Project						
25-700-0400 Professional Serv & Audit	755,969.00	3,883.33	7,766.66	0.00	748,202.34	99
25-700-0401 Legal	6,000.00	1,660.00	2,160.00	0.00	3,840.00	64
25-700-1400 Staff Development	10,000.00	0.00	0.00	0.00	10,000.00	100
25-700-1701 Maintenance South End Property	10,000.00	0.00	0.00	2,830.00	7,170.00	72
25-700-5300 Dues And Subscriptions	3,000.00	500.00	1,600.00	0.00	1,400.00	47
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	191,392.00	0.00	0.00	0.00	191,392.00	100
25-700-5704 Topsail Beach Vitex Project	293,817.89	0.00	102,147.98	0.00	191,669.91	65
25-700-5705 Ti Surf City Vitex	167,545.50	0.00	102,147.99	0.00	65,397.51	39
25-700-7411 Reserve Future Bch Proj	1,854,348.20	0.00	0.00	0.00	1,854,348.20	100
Bis Capital Project Subtotal	3,297,072.59	6,043.33	215,822.63	2,830.00	3,078,419.96	93

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	**$3,297,072.59**	**$6,043.33**	**$215,822.63**	**$2,830.00**	**$3,078,419.96**	**93**

UTILITY FUND REVENUE REPORT - REVENUE

Fiscal Year Start Date: 07/01/2026

Current Period End Date: 08/31/2026

Town Of Topsail Beach

FY 2026-2027

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 30 Utility Fund						
30-329-0000 Interest Earned	11,588.73	2,130.80	5,404.64	0.00	6,184.09	53
30-370-0000 Water Use Facility Charge	688,800.00	58,312.50	115,371.28	0.00	573,428.72	83
30-371-0000 Water Use Charges	700,000.00	88,784.62	166,785.04	0.00	533,214.96	76
30-372-0000 Water Boring Fee	5,000.00	0.00	0.00	0.00	5,000.00	100
30-373-0000 Tap On Fees	12,000.00	2,000.00	2,000.00	0.00	10,000.00	83
30-374-0000 Water System Development Fees	15,000.00	2,191.60	2,191.60	0.00	12,808.40	85
30-379-0000 Water Late/ Cut Off Fees	4,000.00	950.39	1,507.70	0.00	2,492.30	62
30-384-0000 Miscellaneous Revenue	0.00	0.00	10.00	0.00	-10.00	0
30-400-0000 Water Pre Construction Grant	46,250.00	0.00	37,000.00	0.00	9,250.00	20
Utility Fund Subtotal	1,482,638.73	154,369.91	330,270.26	0.00	1,152,368.47	78

UTILITY FUND REVENUE REPORT - REVENUE

Fiscal Year Start Date: 07/01/2026
Current Period End Date: 08/31/2026

Town Of Topsail Beach
FY 2026-2027
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Revenue	**$1,482,638.73**	**$154,369.91**	**$330,270.26**	**$0.00**	**$1,152,368.47**	**78**

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2026

Current Period End Date: 08/31/2026

Town Of Topsail Beach

FY 2026-2027

Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 710 Water Department						
30-710-0200 Salaries	333,000.00	22,059.85	46,455.34	0.00	286,544.66	86
30-710-0201 Salaries - Over Time	5,000.00	345.84	345.84	0.00	4,654.16	93
30-710-0202 Salaries Gov Board	19,500.00	0.00	0.00	0.00	19,500.00	100
30-710-0300 Stand By Time	5,200.00	532.24	1,294.84	0.00	3,905.16	75
30-710-0301 Unemployment	3,000.00	0.00	0.00	0.00	3,000.00	100
30-710-0302 Longevity	3,725.00	0.00	0.00	0.00	3,725.00	100
30-710-0400 Professional Services-Audit	8,000.00	0.00	0.00	0.00	8,000.00	100
30-710-0401 Professional Services-Legal	11,000.00	1,800.00	2,700.00	0.00	8,300.00	75
30-710-0402 Professional Services-Engineer	10,000.00	0.00	0.00	10,000.00	0.00	0
30-710-0500 Fica	27,000.00	1,697.91	3,565.28	0.00	23,434.72	87
30-710-0600 Group Insurance	62,588.73	2,718.42	7,563.98	0.00	55,024.75	88
30-710-0700 Retirement	50,000.00	3,477.40	7,291.36	0.00	42,708.64	85
30-710-0701 401-K	18,000.00	410.20	798.59	0.00	17,201.41	96
30-710-1000 Service Fees	7,840.00	0.00	0.00	0.00	7,840.00	100
30-710-1100 Communications	9,000.00	475.73	1,006.72	0.00	7,993.28	89
30-710-1101 Postage	28,000.00	0.00	0.00	0.00	28,000.00	100
30-710-1300 Utilities	5,202.00	204.40	408.80	0.00	4,793.20	92
30-710-1301 Utilities - Pumping	35,000.00	3,309.41	6,457.24	0.00	28,542.76	82
30-710-1400 Staff Development	3,000.00	81.75	81.75	0.00	2,918.25	97
30-710-1500 M&R - Buildings	60,000.00	37,150.00	42,150.00	8,722.00	9,128.00	15
30-710-1501 M&R - Grounds	9,000.00	0.00	0.00	0.00	9,000.00	100
30-710-1600 M&R - Equipment	35,000.00	230.21	453.21	23,950.00	10,596.79	30
30-710-1700 M&R - Vehicles	6,000.00	0.00	163.75	0.00	5,836.25	97
30-710-3100 Vehicle Operating Supplies	8,000.00	678.43	678.43	0.00	7,321.57	92
30-710-3300 Departmental Supplies	20,000.00	606.49	624.48	0.00	19,375.52	97
30-710-3305 Water Treatment Supplies	35,000.00	3,083.75	7,295.79	0.00	27,704.21	79
30-710-3600 Uniforms	2,000.00	128.06	376.19	0.00	1,623.81	81
30-710-4500 Contract Services	180,000.00	1,858.00	1,883.00	16,000.00	162,117.00	90
30-710-4601 Computer Software Maintenance	18,000.00	0.00	0.00	0.00	18,000.00	100
30-710-5300 Dues And Subscriptions	3,000.00	0.00	525.00	0.00	2,475.00	83
30-710-5400 Insurance And Bonding	50,000.00	22,784.06	37,817.45	0.00	12,182.55	24
30-710-5700 Water Deposit Clearing Account	0.00	-302.44	-92.62	0.00	92.62	0
30-710-5800 Water System Repairs	63,000.00	6,007.04	6,007.04	24,000.10	32,992.86	52
30-710-7405 Emergency Prepardness	24,000.00	2,689.95	2,819.93	0.00	21,180.07	88
30-710-7407 Co Water Construction Planning	46,250.00	0.00	26,000.00	0.00	20,250.00	44
30-710-7500 Debt Service Principal	277,000.00	0.00	0.00	0.00	277,000.00	100
30-710-7501 Debt Service Interest	2,333.00	0.00	0.00	0.00	2,333.00	100
Water Department Subtotal	1,482,638.73	112,026.70	204,671.39	82,672.10	1,195,295.24	81
Report Total Expenditure	**$1,482,638.73**	**$112,026.70**	**$204,671.39**	**$82,672.10**	**$1,195,295.24**	**81**

PUBLIC SAFETY FACILITY REVENUE - REVENUE

Fiscal Year Start Date: 07/01/2026

Current Period End Date: 08/31/2026

Town Of Topsail Beach

FY 2026-2027

Ideal Remaining Percent: 83 %

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	7,980,728	7,980,721	7,980,721	0	7	0
85-329-0000 Interst Earned	448,000	26,929	53,613	0	394,387	88
Public Safety Facilities Subtotal	8,428,728	8,007,650	8,034,334	0	394,394	5
Report Total Revenue	**$8,428,728**	**$8,007,650**	**$8,034,334**	**$0**	**$394,394**	**5**

PUBLIC SAFETY EXPENSES - EXPENDITURE
Fiscal Year Start Date: 07/01/2026
Current Period End Date: 08/31/2026

Town Of Topsail Beach
FY 2026-2027
Ideal Remaining Percent: 83 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 85 Public Safety Facilities						
85-600-1500 Public Safety Building	8,428,727.60	48,382.05	52,106.05	0.00	8,376,621.55	99
85-600-2600 Advertising	0.00	0.00	0.00	0.00	0.00	0
Public Safety Facilities Subtotal	8,428,727.60	48,382.05	52,106.05	0.00	8,376,621.55	99
Report Total Expenditure	**$8,428,727.60**	**$48,382.05**	**$52,106.05**	**$0.00**	**$8,376,621.55**	**99**