	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Fund: 10 General Fund								
10-301-0000 Ad Valorem Taxes - General Fun	2,418,822.00	2,385,459.67	2,400,702.00		-1	2,370,544.45		
10-301-0200 Ad Valorem Tx Penalty & Int	2,448.00	300.00	3,276.00		-992	500.00		
10-302-0000 Vehicle Tax - Current	42,548.00	30,000.00	35,449.00		-18	30,000.00		
10-303-0100 Topsail Accomodations Tax	363,463.00	320,000.00	361,509.00		-13	400,000.00		
10-328-0000 Cable Tv Franchise	15,925.00	15,000.00	12,782.00		15	15,000.00		
10-329-0000 Interest Income - Gf	424,864.00	370,000.00	379,574.00		-3	292,570.80		
10-332-0000 Tower Lease	114,784.00	85,000.00	81,753.00		4	100,000.00		
10-333-0000 Wireless Application	7,000.00	5,000.00			100	2,000.00		
10-337-0000 Utility Franchise Tax	206,639.00	120,000.00	131,593.00		-10	120,000.00		
10-337-0100 Telecommunications Tax	3,194.00							
10-342-0000 Alcohol Beverage	23,117.00		11,183.00					

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/22/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
10-343-0000 Powell Bill Allocation	23,825.00	23,000.00	23,483.00		-2	23,400.00		
10-345-0000 Local Sales & Use Tax	245,899.00	190,000.00	235,150.00		-24	225,877.00		
10-345-0100 County Option 4 Tax	709,353.00	560,000.00	385,824.00		31	560,000.00		
10-345-0600 Solid Waste Tx	392.00	200.00	290.00		-45	200.00		
10-351-0000 Court Costs/Fees/Charges	198.00	200.00	241.00		-21	200.00		
10-353-0000 Boat Ramp Fees	18,609.00	30,000.00	25,466.00		15	30,000.00		
10-354-0000 Boat Slip Fees	43,134.00	50,000.00	38,063.00		24	50,000.00		
10-355-0000 Dune Permit Fee			50.00					
10-356-0000 Beach Access Permits	16,049.00	15,000.00	14,243.00		5	15,000.00		
10-357-0000 Building Permits	78,342.00	53,567.53	95,295.00		-78	65,000.00		
10-357-0100 Electrical Permits	6,730.00	7,000.00	9,910.00		-42	6,000.00		
10-357-0200 Plumbing Permits	2,095.00	2,000.00	2,450.00		-23	1,500.00		

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/22/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
10-357-0300 Hvac Permits	3,193.00	5,000.00	5,123.00		-2	4,000.00		
10-357-0400 Insulation Permits	825.00	1,050.00	935.00		11	1,000.00		
10-357-0500 Zoning /Other Fees	10,105.00	6,000.00	12,400.00		-107	6,000.00		
10-357-0600 Tech Fee	4,390.00	3,000.00	7,751.00		-158	4,000.00		
10-357-0700 House Moving Permit	250.00		254.00					
10-357-0800 Demolition Permit	1,305.00	1,000.00	813.00		19	1,000.00		
10-358-0000 Solid Waste Fees	494,549.00	581,820.00	530,039.00		9	355,776.00		
10-358-0100 Recycling Fees						227,136.00		
10-360-0000 Civil Citation	5,050.00	7,000.00	815.00		88	1,500.00		
10-361-0000 Parking Enforcement	5,799.00	3,000.00	13,378.00		-346	15,000.00		
10-362-0000 Parking Revenue	62,903.00	100,000.00	95,137.00		5	130,000.00		
10-367-0000 Sales Tax Refund	91,361.00	30,000.00	91,361.00		-205	30,174.71		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-382-0000 Sale Of Surplus Property	38,253.00	20,000.00	18,321.00		8	10,000.00		
10-383-0000 Town Property Rental	1,000.00		2,300.00					
10-384-0000 Merchandise Revenue	6,517.00	6,000.00	8,509.00		-42	7,000.00		
10-386-0000 Donations-Fire Department			200.00					
10-386-0100 Donations-Police Dept	100.00		100.00					
10-386-0200 Donations Parks & Recreation			5.00					
10-387-0000 Hra Reimbursement Fd			6,015.00					
10-389-0000 Employee Health Premium	1,869.00	1,000.00	2,895.00		-189	1,000.00		
10-391-0000 Nc-Usub Drug Tx Police	24.00		-25.00					
10-396-0000 Grants From State	194,829.00	120,000.00	145,115.00		-21			
10-398-0000 Grants From Agencies	70,000.00							
10-399-0000 Appropriated Fund Balance		428,603.00	449,173.00		-5	533,044.46		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-399-0500 Transfer Fr Capital Reserve	963,195.00	221,403.08	221,403.00			401,652.08		
Total	**$6,722,947.00**	**$5,796,603.28**	**$5,860,303.00**			**$6,036,075.50**		
Report Total Revenue	**$6,722,947.00**	**$5,796,603.28**	**$5,860,303.00**			**$6,036,075.50**		

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/22/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Department: 410 Governing Body								
10-410-0200 Salaries	17,000.00	18,000.00	13,750.00		24	19,500.00		
10-410-0400 Professional Services - Audit	7,950.00	11,000.00	10,750.00		2	12,000.00		
10-410-0401 Professional Services - Legal	34,595.00	45,000.00	31,845.00		29	50,000.00		
10-410-0402 Professional Services	57,136.00	20,000.00	17,833.00		11	12,500.00		
10-410-0500 Fica	956.00	1,377.00	1,281.00		7	1,500.00		
10-410-1400 Staff Development	596.00	800.00	1,093.00		-37	1,500.00		
10-410-3300 Departmental Supplies	127.00	450.00	58.00		87	800.00		
10-410-4600 Tb Elections Expense		3,000.00	4,916.00		-64			
10-410-5300 Dues And Subscriptions	1,191.00	1,700.00	1,365.00		20	2,000.00		
10-410-5700 Inter Governmental Relations	2,053.00	1,500.00	755.00		50	1,800.00		
10-410-7400 Capital Outlay- Project	802,938.00							

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-410-7403 Special Projects	376,230.00	5,000.00	5,622.00		-12			
Total	**$1,300,772.00**	**$107,827.00**	**$89,268.00**			**$101,600.00**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 420 Administration								
10-420-0200 Salaries	298,043.00	485,120.69	377,878.00		22	386,018.00		
10-420-0201 Salaries - Overtime	3,257.00	4,000.00	3,708.00		7	4,000.00		
10-420-0301 Unemployment	763.00	1,500.00	2,259.00		-51	1,500.00		
10-420-0302 Longevity	3,100.00	3,350.00	5,033.00		-50	3,400.00		
10-420-0402 Professional Services		32,000.00	32,725.00		-2	10,000.00		
10-420-0404 Counseling Services		2,000.00	1,750.00		13			
10-420-0500 Fica	22,045.00	37,417.73	25,734.00		31	30,000.00		
10-420-0600 Group Insurance	38,854.00	59,114.29	47,648.00		19	55,969.99		
10-420-0601 Hra Fund	3,009.00							
10-420-0700 Retirement	39,909.00	70,531.20	48,071.00		32	56,000.00		
10-420-0701 401-K	14,360.00	24,456.03	15,047.00		38	20,000.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-420-1000 Service Fees	5,754.00	20,000.00	6,745.00		66	15,000.00		
10-420-1100 Communications	11,171.00	16,000.00	10,556.00		34	21,000.00		
10-420-1101 Postage	950.00	1,000.00	2,250.00		-125	3,000.00		
10-420-1300 Utilities	27,419.00	35,000.00	31,880.00		9	45,000.00		
10-420-1400 Staff Development	2,313.00	5,500.00	3,344.00		39	7,000.00		
10-420-1401 Tuition Assistance Prog		3,000.00			100	3,000.00		
10-420-1500 M&R Buildings	179.00							
10-420-1600 M&R - Equipment	3,214.00	3,400.00	3,442.00		-1	10,227.00		
10-420-1700 M&R - Vehicle	1,264.00							
10-420-2600 Advertising	112.00					1,500.00		
10-420-3100 Vehicle Operating Supplies	770.00							
10-420-3300 Departmental Supplies	6,188.00	6,000.00	6,136.00		-2	7,000.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-420-3600 Uniforms	55.00	500.00	298.00		40	800.00		
10-420-4500 Contracted Services	22,927.00	16,000.00	5,967.00		63	18,000.00		
10-420-4502 Tax Collection	2,069.00	5,000.00	1,645.00		67	5,000.00		
10-420-4503 Town Code Updates	2,738.00	5,651.09	4,851.00		14	5,100.00		
10-420-4601 Computer Maintenance	116,341.00	152,000.00	144,547.00		5	142,000.00		
10-420-5300 Dues And Subscriptions	3,026.00	2,500.00	1,991.00		20	1,500.00		
10-420-5400 Insurance And Bonding	100,078.00	117,371.30	92,195.00		21	135,000.00		
10-420-5700 Miscellaneous	90.00							
10-420-7401 Capital Outlay Conference Room						17,000.00		
10-420-7407 Transfer To Cip Fund			10,000.00			90,000.00		
10-420-7500 Debt Service	162,876.00	166,451.98	165,338.00		1	72,333.33		
10-420-7501 Debt Service - Interest	34,784.00	30,268.62	30,172.00		0	25,606.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Total	**$927,658.00**	**$1,305,132.93**	**$1,081,210.00**			**$1,191,954.32**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 450 Inspections And Planning								
10-450-0200 Salaries	105,519.00	169,764.92	82,921.00		51	168,000.00		
10-450-0201 Salaries Overime		2,000.00	2,305.00		-15	1,500.00		
10-450-0302 Longevity	150.00	250.00	200.00		20	250.00		
10-450-0500 Fica	7,665.00	13,140.02	5,677.00		57	12,998.00		
10-450-0600 Group Insurance	16,413.00	25,546.54	15,233.00		40	28,000.00		
10-450-0700 Retirement	12,742.00	24,768.50	10,242.00		59	25,000.00		
10-450-0701 401K		8,358.66	193.00		98	9,000.00		
10-450-1101 Postage	137.00	100.00			100			
10-450-1400 Staff Development	4,281.00	5,000.00	2,815.00		44	7,000.00		
10-450-1700 M&R Vehicle		1,000.00			100	1,000.00		
10-450-2600 Advertising	657.00	800.00	136.00		83	800.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-450-3100 Veh Operating Supplies	140.00	500.00	558.00		-12	1,000.00		
10-450-3300 Departmental Supplies	1,903.00	1,200.00	1,199.00		0	1,200.00		
10-450-3600 Uniforms	229.00	700.00	580.00		17	800.00		
10-450-4500 Contracted Services	24,718.00					15,000.00		
10-450-4601 Computer Software Maint	1,209.00	5,000.00	4,466.00		11	5,000.00		
10-450-5300 Dues And Subscriptions	275.00	500.00	64.00		87	500.00		
10-450-7401 Capital Outlay Land Use Plan		13,500.00	11,695.00		13			
Total	**$176,038.00**	**$272,128.64**	**$138,284.00**			**$277,048.00**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 510 Police								
10-510-0200 Salaries	709,440.00	787,671.15	783,382.00		1	825,000.00		
10-510-0201 Salaries - Overtime	19,143.00	25,000.00	11,708.00		53	25,000.00		
10-510-0300 Salaries - Part-Time	8,849.00	4,000.00	150.00		96	4,000.00		
10-510-0302 Longevity	3,600.00	4,100.00	3,508.00		14	2,000.00		
10-510-0401 Legal	6,384.00	6,500.00	6,384.00		2	6,500.00		
10-510-0402 Professional Services	348.00	500.00	355.00		29	500.00		
10-510-0500 Fica	54,178.00	62,837.57	53,121.00		15	70,000.00		
10-510-0600 Group Insurance	104,400.00	128,842.19	118,325.00		8	143,243.00		
10-510-0601 Supplemental Retirement Med Ins						6,720.00		
10-510-0700 Retirement	106,698.00	127,790.53	112,573.00		12	126,000.00		
10-510-0701 401-K	26,890.00	40,633.56	23,661.00		42	42,000.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-510-0702 Supplemental Retirement	4,733.00	4,735.00	4,551.00		4	46,000.00		
10-510-1100 Communications	9,210.00	200.00			100			
10-510-1400 Staff Development	5,205.00	19,500.00	10,191.00		48	6,000.00		
10-510-1600 M&R - Equipment	5,140.00	3,500.00	300.00		91	3,500.00		
10-510-1700 M&R - Vehicles	8,288.00	11,000.00	4,460.00		59	12,000.00		
10-510-1800 Vehicle Allowance	15,675.00	16,800.00	15,672.00		7	16,800.00		
10-510-3100 Vehicle Operating Supplies	19,976.00	25,000.00	19,096.00		24	26,500.00		
10-510-3300 Departmental Supplies	20,632.00	14,000.00	6,260.00		55	14,000.00		
10-510-3600 Uniforms	3,669.00	6,500.00	5,242.00		19	6,500.00		
10-510-4500 Contracted Services	10,851.00	12,100.00	8,500.00		30	12,705.00		
10-510-4600 Pre-Employment Exams	622.00	3,000.00	625.00		79	3,500.00		
10-510-5300 Dues And Subscriptions	270.00	500.00	286.00		43	500.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-510-7400 Capital Outlay Equipment	20,739.00	16,098.74	16,180.00		-1	14,604.00		
10-510-7401 Capital Outlay Vehicle	47,145.00	56,856.49	54,221.00		5	48,000.00		
10-510-7406 Capital Bullet Vest	-1.00	3,000.00			100	3,000.00		
10-510-7409 Mdt Expense	32,554.00							
Total	**$1,244,638.00**	**$1,380,665.23**	**$1,258,751.00**			**$1,464,572.00**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 520 Fire								
10-520-0200 Salaries			4,700.00					
10-520-0201 Salaries, Overtime	39,457.00	32,573.22	33,846.00		-4	45,000.00		
10-520-0300 Salaries - Stipend	80,220.00	82,530.00	61,962.00		25	83,000.00		
10-520-0302 Longevity	1,050.00	1,450.00	1,300.00		10	1,250.00		
10-520-0303 Salary Full Time	415,867.00	446,439.82	420,437.00		6	545,473.84		
10-520-0500 Fica	38,073.00	42,958.04	35,760.00		17	51,981.75		
10-520-0600 Group Insurance	98,714.00	105,966.77	99,746.00		6	124,823.39		
10-520-0601 Hra Fd			1,292.00					
10-520-0700 Retirement	60,373.00	69,073.68	61,674.00		11	85,037.03		
10-520-0701 401K	16,028.00	23,950.65	15,166.00		37	30,373.69		
10-520-0800 Firemen Pension Fund State	1,575.00	1,000.00	2,355.00		-136	2,000.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-520-1100 Communications	444.00	500.00	-30.00		106	500.00		
10-520-1101 Fire Dept Postage	38.00	50.00	50.00					
10-520-1400 Staff Development	2,846.00	5,000.00	2,406.00		52	5,000.00		
10-520-1600 M&R - Equipment	18,264.00	15,000.00	8,342.00		44	15,750.00		
10-520-1700 M&R - Vehicles	18,032.00	30,000.00	44,075.00		-47	58,619.48		
10-520-2000 Housing	18,043.00	24,200.00	19,481.00		19	24,200.00		
10-520-2600 Advertising		100.00			100	500.00		
10-520-3100 Vehicle Operating Supplies	5,994.00	8,500.00	5,853.00		31	9,000.00		
10-520-3300 Departmental Supplies	2,710.00	4,000.00	3,115.00		22	4,200.05		
10-520-3600 Uniforms	7,803.00	6,000.00	2,691.00		55	8,000.00		
10-520-5300 Dues And Subscriptions	1,090.00	1,200.00	1,011.00		16	1,200.00		
10-520-7400 Co Equipment Replacement	20,659.00	62,638.00	33,110.00		47	14,469.52		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Total	**$847,280.00**	**$963,130.18**	**$858,342.00**			**$1,110,378.75**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 600 Public Works								
10-600-0200 Salaries	160,402.00	288,655.26	253,694.00		12	313,000.00		
10-600-0201 Salaries - Overtime	3,195.00	25,000.00	3,336.00		87	25,000.00		
10-600-0300 Stand By Time		6,500.00	1,362.00		79	5,200.00		
10-600-0302 Longevity	200.00	100.00	100.00			525.00		
10-600-0500 Fica	11,648.00	24,491.88	16,902.00		31	27,000.00		
10-600-0600 Group Insurance	29,536.00	52,745.36	40,052.00		24	62,451.43		
10-600-0700 Retirement	20,415.00	48,563.58	32,281.00		34	49,249.00		
10-600-0701 401-K	5,567.00	15,682.76	7,364.00		53	17,110.00		
10-600-1400 Staff Development	2,089.00	2,000.00	909.00		55	2,500.00		
10-600-1500 M&R - Buildings	48,203.00	50,371.87	44,999.00		11	50,000.00		
10-600-1501 M&R - Grounds	7,561.00	6,000.00	6,460.00		-8	6,000.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-600-1600 M&R - Equipment	6,217.00	20,000.00	12,720.00		36	17,000.00		
10-600-1601 Rental Equipment	305.00	1,000.00	300.00		70	1,000.00		
10-600-1700 M&R - Vehicles	4,883.00	5,000.00	6,428.00		-29	7,000.00		
10-600-3100 Vehicle Operating Supplies	3,732.00	4,000.00	6,585.00		-65	5,000.00		
10-600-3200 Mosquito Control	3,000.00	3,000.00	3,000.00			3,000.00		
10-600-3300 Departmental Supplies	5,030.00	8,000.00	7,167.00		10	10,000.00		
10-600-3303 Building Supplies	307,042.00	4,000.00	5,794.00		-45	5,000.00		
10-600-3600 Uniforms	2,171.00	2,000.00	3,068.00		-53	2,500.00		
10-600-4501 Cs/Ts/Np		12,000.00	11,745.00		2	7,000.00		
10-600-5300 Dues And Subscriptions	205.00							
10-600-5600 C Outlay Street Improvements	2,045.00		312.00			100,000.00		
10-600-7400 Capital Outlay - Equipment	19,750.00	50,000.00	49,880.00		0	80,000.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-600-7402 Capital Outlay Vehicle		40,000.00	39,003.00		2	45,000.00		
10-600-7407 C Outlay Storm Water Project	40,979.00	120,000.00	154,192.00		-28			
Total	**$684,175.00**	**$789,110.71**	**$707,653.00**			**$840,535.43**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 610 Solid Waste								
10-610-0200 Salary			384.00			22,644.00		
10-610-0500 Fica			29.00			1,733.00		
10-610-1600 M&R - Equipment	105,311.00							
10-610-1601 Rental Equipment	11,803.00	10,000.00	3,970.00		60	10,000.00		
10-610-4500 Contract Services-Refuse Coll	220,134.00	295,364.64	258,028.00		13	295,000.00		
10-610-4501 Cs/Ts/Np	60,097.00	12,000.00	1,852.00		85			
10-610-4502 Recycling	143,537.00	241,292.12	92,021.00		62	128,000.00		
10-610-7400 Capital Outlay								
Total	**$540,882.00**	**$558,656.76**	**$356,284.00**			**$457,377.00**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 620 Bush Marina								
10-620-0300 Marina Salaries	15,828.00	16,260.53	15,974.00		2	21,000.00		
10-620-0301 Salaries Overtime		2,000.00			100	1,000.00		
10-620-0500 Fica	1,211.00	1,308.50	1,167.00		11	210.00		
10-620-1100 Communication	1,501.00	2,220.00	1,210.00		45	1,500.00		
10-620-1400 Staff Development	45.00							
10-620-1500 M&R Bldg.	10,140.00	10,000.00	2,798.00		72	3,000.00		
10-620-1501 M&R Grounds	7,265.00	2,000.00	3,700.00		-85	6,000.00		
10-620-1700 M&R Structure Marina			4,943.00			5,000.00		
10-620-2700 Merchandise	675.00	6,000.00	6,156.00		-3	6,000.00		
10-620-3300 Departmental Supplies	1,879.00	2,000.00	1,057.00		47	2,000.00		
10-620-3600 Uniforms	416.00	250.00	159.00		36	400.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Total	**$38,960.00**	**$42,039.03**	**$37,164.00**			**$46,110.00**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 630 Powell Bill								
10-630-1700 M&R Vehicle	200.00	2,000.00	147.00		93	1,000.00		
10-630-3100 Vehicle Supplies	1,304.00	2,000.00	878.00		56	1,000.00		
10-630-3300 Departmental Supplies	462.00	2,000.00	380.00		81	2,000.00		
10-630-5600 Street Improvements	3,422.00	2,500.00	15,400.00		-516	10,000.00		
10-630-5802 Engineering Powell Bill		1,500.00	500.00		67	1,000.00		
10-630-5805 Drainage And Storm		12,000.00	3,500.00		71	7,000.00		
10-630-5806 Traffic Control	952.00	1,000.00			100	1,000.00		
Total	**$6,340.00**	**$23,000.00**	**$20,805.00**			**$23,000.00**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 700 Bm & Tourism								
10-700-0500 Fica		6,287.80	2,922.00		54	6,300.00		
10-700-0900 Seasonal Services		82,200.00	40,666.00		51	82,200.00		
10-700-1100 Communications	5,490.00	6,925.00	5,265.00		24			
10-700-1300 Utilities	7,700.00	10,000.00	7,468.00		25			
10-700-1500 M&R Building	4,354.00	6,000.00	770.00		87	5,000.00		
10-700-1501 M&R Grounds	11,254.00	18,000.00	19,257.00		-7	10,000.00		
10-700-1600 M&R - Equipment	6,401.00	10,000.00	7,553.00		24			
10-700-1601 Rental - Equipment	10,707.00	15,000.00	8,953.00		40	12,000.00		
10-700-1700 M&R - Structures						70,000.00		
10-700-1701 M&R Beach Vehicles		10,000.00			100	10,000.00		
10-700-1800 Town Appearance Projects	20,531.00	10,000.00	18,355.00		-84	10,000.00		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
10-700-3300 Departmental Supplies	23,590.00	15,000.00	14,542.00		3	15,000.00		
10-700-3302 Speciality Plate Refund			10,570.00					
10-700-4400 Parking Enforcement Citations	420.00							
10-700-4500 Parking Beach		30,000.00	22,824.00		24	20,000.00		
10-700-4501 Cs/Ts/Np	20,500.00	21,000.00	20,500.00		2	20,000.00		
10-700-5400 Insurance And Bonding	38,336.00	55,000.00	47,560.00		14			
10-700-7400 Capital Outlay Park Management Pl…		5,000.00			100			
10-700-7402 Capital Outlay Playground Equipme…						200,000.00		
10-700-7487 Parks And Recreation	1,265.00	3,000.00	1,816.00		39	17,000.00		
10-700-7488 Festivals	4,776.00	12,000.00	10,031.00		16			
10-700-7490 Town Center Courts		3,000.00	96.00		97	3,000.00		
Total	**$155,324.00**	**$318,412.80**	**$239,148.00**			**$480,500.00**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 800 Emergency Operations								
10-800-1100 Communications	1,389.00	2,000.00	1,545.00		23	1,500.00		
10-800-1300 Utilities	2,462.00	2,500.00	3,421.00		-37	3,500.00		
10-800-1500 M&R Building	1,643.00	2,000.00	2,143.00		-7	2,000.00		
10-800-1501 M&R Grounds		1,500.00			100	1,500.00		
10-800-3100 Vehicle Operatng Supplies Emerg	1,198.00	500.00	1,043.00		-109	1,000.00		
10-800-3300 Departmental Supplies	607.00	1,000.00			100	500.00		
10-800-5400 Insurance & Bonding	1,609.00	2,000.00	5,817.00		-191	7,000.00		
10-800-7405 Emergency Pre Planning	6,840.00	25,000.00	19,055.00		24	26,000.00		
Total	**$15,748.00**	**$36,500.00**	**$33,024.00**			**$43,000.00**		
Report Total Expenditure	**$5,937,815.00**	**$5,796,603.28**	**$4,819,933.00**			**$6,036,075.50**		

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/22/2026 Actual ($)	2025 - 2026	2025 - 2026 %Remaining	2026 - 2027 Requested	2026 - 2027 Recommended	2026 - 2027 Approved
Fund: 24 Capital Improvement Fund (Cip)								
24-301-0000 Advalorem Tax Cip	106,086.00	150,693.00	152,285.00		-1	150,510.77		
24-303-0100 Fund Balance Appropriated	455,097.00	423,000.00	423,000.00			120,666.26		
24-374-0000 Loan Proceeds		900,000.00			100	600,000.00		
24-399-0500 Transfer From Capital Reserve		500,000.00	500,000.00					
24-399-0501 Transfer Fr General Fund			10,000.00			90,000.00		
Total	**$561,183.00**	**$1,973,693.00**	**$1,085,285.00**			**$961,177.03**		
Report Total Revenue	**$561,183.00**	**$1,973,693.00**	**$1,085,285.00**			**$961,177.03**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Fund: 24 Capital Improvement Fund (Cip)								
24-600-1500 Town Hall Renovation		500,000.00	124,724.00		75			
24-600-1501 Public Safety Bldg		400,000.00			100	600,000.00		
24-700-7411 Reserve For Cip Projects		933,693.00			100	121,177.03		
24-730-7401 Replace Fire Hydrants	130,281.00	140,000.00	141,726.00		-1	150,000.00		
24-730-7402 Water Management						90,000.00		
Total	**$130,281.00**	**$1,973,693.00**	**$266,450.00**			**$961,177.03**		
Report Total Expenditure	**$130,281.00**	**$1,973,693.00**	**$266,450.00**			**$961,177.03**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Fund: 25 Bis Capital Project								
25-700-0200 Salary	223,350.00		445.00					
25-700-0201 Salaries - Overtime	1,221.00							
25-700-0300 Salary /Pt Time	39,010.00		496.00					
25-700-0400 Professional Serv & Audit	463,672.00	504,100.00	390,831.00		22	755,969.00		
25-700-0401 Legal	5,250.00	5,000.00	5,000.00			6,000.00		
25-700-0500 Fica	18,999.00		70.00					
25-700-0600 Group Insurance	28,351.00							
25-700-0700 Retirement	29,251.00		64.00					
25-700-0701 401 K	9,635.00							
25-700-1400 Staff Development	5,229.00	6,000.00	5,867.00		2	10,000.00		
25-700-1600 Maint And Repair Equipment	933.00							

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual ($)**	**Budget ($)**	**Actual ($)**		**%Remaining**	**Requested**	**Recommended**	**Approved**
25-700-1700 M&R Structures	166,788.00	100,000.00	85,006.00		15			
25-700-1701 Maintenance South End Property						10,000.00		
25-700-2101 Rental Property	35,000.00							
25-700-3300 Bis Supplies Materials	9.00							
25-700-4500 Parking South End Expense	4,784.00	30,000.00	389.00		99			
25-700-5300 Dues And Subscriptions	1,700.00	3,000.00	1,100.00		63	3,000.00		
25-700-5700 Inter Governmental Relations		5,000.00	350.00		93	5,000.00		
25-700-5703 Ti North Topsail Beach Vitex		661,168.75	17,906.00		97	191,392.00		
25-700-5704 Topsail Beach Vitex Project		178,127.25	56,704.00		68	293,817.89		
25-700-5705 Ti Surf City Vitex						167,545.50		
25-700-7411 Reserve Future Bch Proj		1,749,423.43			100	1,854,348.20		
Total	**$1,033,182.00**	**$3,241,819.43**	**$564,228.00**			**$3,297,072.59**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Report Total Expenditure	**$1,033,182.00**	**$3,241,819.43**	**$564,228.00**			**$3,297,072.59**		

BEACH INLET SOUND REVENUE - REVENUE
Original - 2026-2027

TOWN OF TOPSAIL BEACH
FY 2025-2026

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Fund: 25 Bis Capital Project								
25-301-0000 Ad Valorem Taxes-Bis Fund	512,060.00	1,092,522.93	1,106,244.00		-1	1,091,203.02		
25-302-0000 Pender-Accom Tax-Bis Fund	726,927.00	640,000.00	665,588.00		-4	800,000.00		
25-302-0100 Topsail-Accom Tax-Bis Fund	363,463.00	320,000.00	304,082.00		5	400,000.00		
25-307-0000 Pender County Funds	180,000.00	180,000.00	180,000.00			180,000.00		
25-307-0700 Fema Reimbursement Isaias	1,236,452.00		383,149.00					
25-308-0100 Parking Revenue South End	276,776.00	100,000.00	104,998.00		-5	140,000.00		
25-329-0000 Interest Earned	143,541.00	70,000.00	134,343.00		-92	30,869.50		
25-396-0000 Grants From State T Island Vitex		839,296.50	707,967.00		16			
25-397-0000 Reimburse Ti Ntbeach Vitex						191,392.00		
25-398-0000 Reimburse Ti Sc Vitex						167,545.50		
25-399-0000 Bis Appp Fund Balance	-13,707.00					296,062.57		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Total	**$3,425,512.00**	**$3,241,819.43**	**$3,586,371.00**			**$3,297,072.59**		
Report Total Revenue	**$3,425,512.00**	**$3,241,819.43**	**$3,586,371.00**			**$3,297,072.59**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Fund: 30 Utility Fund								
30-329-0000 Interest Earned	45,259.00	21,970.30	26,034.00		-18	11,588.73		
30-370-0000 Water Use Facility Charge	607,822.00	688,800.00	634,684.00		8	688,800.00		
30-371-0000 Water Use Charges	495,703.00	500,000.00	489,986.00		2	700,000.00		
30-371-0100 Meter Rental And Use Fees		100.00			100			
30-372-0000 Water Boring Fee	1,200.00	2,000.00	9,800.00		-390	5,000.00		
30-373-0000 Tap On Fees	12,015.00	12,000.00	16,600.00		-38	12,000.00		
30-374-0000 Water System Development Fees	14,519.00	15,000.00	25,257.00		-68	15,000.00		
30-379-0000 Water Late/ Cut Off Fees	6,224.00	5,000.00	5,817.00		-16	4,000.00		
30-383-0000 Sale Of Surplus Property		5,587.10			100			
30-384-0000 Miscellaneous Revenue	375.00		155.00					
30-399-0000 Fund Balance	-164,528.00	64,842.17	37,463.00		42			

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
30-400-0000 Water Pre Construction Grant	33,300.00	85,000.00	74,000.00		13	46,250.00		
30-401-0000 Water Assessment Inventory Grant	58,501.00							
Total	**$1,110,390.00**	**$1,400,299.57**	**$1,319,796.00**			**$1,482,638.73**		
Report Total Revenue	**$1,110,390.00**	**$1,400,299.57**	**$1,319,796.00**			**$1,482,638.73**		

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/22/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Department: 710 Water Department								
30-710-0200 Salaries	256,204.00	324,559.67	271,731.00		16	333,000.00		
30-710-0201 Salaries - Over Time	3,048.00	5,000.00	1,151.00		77	5,000.00		
30-710-0202 Salaries Gov Board	17,750.00	18,000.00	13,750.00		24	19,500.00		
30-710-0210	151.00							
30-710-0300 Stand By Time		9,500.00	9,913.00		-4	5,200.00		
30-710-0301 Unemployment	750.00	750.00	750.00			3,000.00		
30-710-0302 Longevity	2,650.00	3,500.00	3,300.00		6	3,725.00		
30-710-0400 Professional Services-Audit	6,500.00	6,500.00	6,500.00			8,000.00		
30-710-0401 Professional Services-Legal	14,400.00	12,000.00	12,000.00			11,000.00		
30-710-0402 Professional Services-Engineer		10,000.00			100	10,000.00		
30-710-0500 Fica	19,818.00	27,040.90	19,968.00		26	27,000.00		

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/22/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
30-710-0600 Group Insurance	52,292.00	51,170.63	49,122.00		4	62,588.73		
30-710-0601 Hra	942.00							
30-710-0700 Retirement	51,415.00	48,224.56	35,564.00		26	50,000.00		
30-710-0701 401-K	8,496.00	16,802.98	7,753.00		54	18,000.00		
30-710-1000 Service Fees	2,631.00	10,000.00	3,106.00		69	7,840.00		
30-710-1100 Communications	6,606.00	5,100.00	5,921.00		-16	9,000.00		
30-710-1101 Postage	15,415.00	17,000.00	13,322.00		22	28,000.00		
30-710-1300 Utilities	7,399.00	10,000.00	8,346.00		17	5,202.00		
30-710-1301 Utilities - Pumping	29,531.00	25,000.00	25,208.00		-1	35,000.00		
30-710-1400 Staff Development	2,833.00	2,000.00	1,877.00		6	3,000.00		
30-710-1500 M&R - Buildings	906.00	1,000.00	290.00		71	60,000.00		
30-710-1501 M&R - Grounds	2,558.00	2,000.00	1,556.00		22	9,000.00		

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/22/2026 Actual ($)	2025 - 2026	2025 - 2026 %Remaining	2026 - 2027 Requested	2026 - 2027 Recommended	2026 - 2027 Approved
30-710-1600 M&R - Equipment	22,011.00	24,000.00	23,062.00		4	35,000.00		
30-710-1601 Rental - Equipment	865.00	500.00			100			
30-710-1700 M&R - Vehicles	2,598.00	5,000.00	3,833.00		23	6,000.00		
30-710-3100 Vehicle Operating Supplies	5,776.00	6,000.00	5,420.00		10	8,000.00		
30-710-3300 Departmental Supplies	144,587.00	15,000.00	14,251.00		5	20,000.00		
30-710-3305 Water Treatment Supplies	22,196.00	25,000.00	24,775.00		1	35,000.00		
30-710-3600 Uniforms	2,690.00	2,522.02	2,405.00		5	2,000.00		
30-710-4500 Contract Services	178,884.00	261,726.23	261,834.00		0	180,000.00		
30-710-4601 Computer Software Maintenance	5,554.00	7,000.00	6,858.00		2	18,000.00		
30-710-5300 Dues And Subscriptions	2,819.00	3,000.00	2,959.00		1	3,000.00		
30-710-5400 Insurance And Bonding	35,800.00	47,559.64	47,560.00			50,000.00		
30-710-5700 Water Deposit Clearing Account	-1,503.00		-1,877.00					

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/22/2026 Actual ($)	2025 - 2026	2025 - 2026 %Remaining	2026 - 2027 Requested	2026 - 2027 Recommended	2026 - 2027 Approved
30-710-5800 Water System Repairs	73,755.00	25,000.00	24,229.00		3	63,000.00		
30-710-5805 Transfer Toi Smart Meters	449.00							
30-710-7405 Emergency Prepardness	10,210.00	7,000.00	5,950.00		15	24,000.00		
30-710-7407 Co Water Construction Planning		85,000.00	74,000.00		13	46,250.00		
30-710-7500 Debt Service Principal		276,178.60	276,179.00			277,000.00		
30-710-7501 Debt Service Interest	6,803.00	4,664.34	4,664.00			2,333.00		
Total	**$1,015,789.00**	**$1,400,299.57**	**$1,267,230.00**			**$1,482,638.73**		
Report Total Expenditure	**$1,015,789.00**	**$1,400,299.57**	**$1,267,230.00**			**$1,482,638.73**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Fund: 85 Public Safety Facilities								
85-302-0000 Osbm Grant 11632 Public Safety								
85-303-0100 Fund Balance Appropriated	8,040,134.00	8,388,000.00	8,388,000.00			7,980,727.60		
85-329-0000 Interst Earned	378,165.00	300,000.00	303,545.00		-1	448,000.00		
Total	**$8,418,299.00**	**$8,688,000.00**	**$8,691,545.00**			**$8,428,727.60**		
Report Total Revenue	**$8,418,299.00**	**$8,688,000.00**	**$8,691,545.00**			**$8,428,727.60**		

	2024 - 2025	2025 - 2026	6/22/2026	2025 - 2026		2026 - 2027		
Account	**Actual** ($)	**Budget** ($)	**Actual** ($)		**%Remaining**	**Requested**	**Recommended**	**Approved**
Department: 600 Public Works								
85-600-1500 Public Safety Building	193,360.00	8,688,000.00	507,775.00		94	8,428,727.60		
85-600-2600 Advertising								
Total	**$193,360.00**	**$8,688,000.00**	**$507,775.00**			**$8,428,727.60**		
Report Total Expenditure	**$193,360.00**	**$8,688,000.00**	**$507,775.00**			**$8,428,727.60**		