



Town of Beaufort, NC

701 Front St. - P.O. Box 390 - Beaufort, N.C. 28516
252-728-2141 - 252-728-3982 fax - www.beaufortnc.org

Board of Commissioners Work Session Meeting
4:00 PM Monday, August 28, 2023
Train Depot, 614 Broad Street, Beaufort, NC 28516

Call To Order

Roll Call

Agenda Approval

Items for Discussion and Consideration

- [1.](#) Review of Grant Writing Services- Margaret Shields
- [2.](#) National Park Service (NPS)
- [3.](#) Paid Parking
- [4.](#) Short Term Rentals
- [5.](#) ARPA Grant Funding Acceptance Resolution Professional Park Drive Area Stormwater Inventory & Flood Study
- [6.](#) Unified Development Ordinance (UDO)- NCGS 160D Update
- [7.](#) USDA Project Update
- [8.](#) FY 2024 Budget Amendment #3
- [9.](#) FY 2024 Budget Amendment #4
- [10.](#) July Financial Report

Adjourn



Town of Beaufort, NC

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**Board of Commissioners
Work Session
4:00 PM Monday, August 28, 2023**

AGENDA CATEGORY: Items for Discussion and Consideration
SUBJECT: Review of Grant Writing Services- Margaret Shields

BACKGROUND:

The Board of Commissioners appropriated \$25,000 for grant writing activities in the FY 2024 Budget. In consultation with the Board of Commissioners, the Town Manager has developed a list of projects that will be the focus of these efforts. The Town Manager has also reviewed the qualifications of Ms. Margaret Shields, who has considerable grant writing experience with the City of New Bern.

Ms. Shields will be introduced to the Board of Commissioners during the work session. She will also review the list of projects the Town has identified and discuss sources of funding.

EXPECTED LENGTH OF PRESENTATION:

15 minutes

SUBMITTED BY:

Todd Clark, Town Manager

BUDGET AMENDMENT REQUIRED:

No



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**Board of Commissioners
Work Session
4:00 PM Monday, August 28, 2023**

AGENDA CATEGORY: Items for Discussion and Consideration
SUBJECT: National Park Service (NPS)

BACKGROUND:

The National Park Service (NPS) entered into a lease agreement with the Town of Beaufort in 2013. The lease agreement specifically allocates space inside the Beaufort Town Hall as a visitor’s center, provides dock space to operate a ferry service, and creates space at Grayden Paul Park for interpretive displays. In accordance with the lease agreement, the Town has provided these spaces free of charge. Additionally, the Town has provided in-kind services for all associated utilities.

While the initial lease is set to expire January 1, 2024, the NPS has a non-revocable option to extend the lease an additional three years with the term expiring on January 1, 2027. The NPS has indicated, however, that they intend to close the Visitor’s Center at the end of December 2023 if a 10-year lease extension cannot be negotiated. The Park Service has indicated that the extension is necessary to continue operating the visitors center concurrently with the lease agreement the Park Service has for concessionaire services associated with the ferry service to Shackleford Banks.

The Town of Beaufort is uniquely poised to undertake significant rehabilitation investments to the waterfront area. While designs and plans have yet to be determined, the rehabilitation efforts may include the reconfiguration of the east end of the boardwalk and dock facilities. This could have an impact on the ferry service and is something to be considered by the Board.

EXPECTED LENGTH OF PRESENTATION:

15 minutes

SUBMITTED BY:

Todd Clark, Town Manager

BUDGET AMENDMENT REQUIRED:

No



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**Board of Commissioners
Work Session
4:00 PM Monday, August 28, 2023**

AGENDA CATEGORY: Items for Discussion and Consideration
SUBJECT: Paid Parking

BACKGROUND:

The Board of Commissioners has expressed a desire to discuss the Paid Parking Program. Although town staff will not have a report to provide for the current parking season which concludes September 4th, the staff has received feedback from the Beaufort Business Association and individual Board members concerning the program. The comments that have been received are broad and include such ideas as transitioning to a 12-month program, upgrading parking kiosks, utilizing new wireless technologies for payments, increasing hourly parking rates, and evaluation of tiered hourly parking rates based on location. Another option the staff has discussed is to evaluate the services of a private parking company to manage the program.

Additionally, the Board is advised that the Beaufort Business Association is currently working to complete a parking survey. The results are expected to be available for review with the Board at the August 28th Work Session.

EXPECTED LENGTH OF PRESENTATION:

15 minutes

SUBMITTED BY:

Todd Clark, Town Manager

BUDGET AMENDMENT REQUIRED:

No



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**Board of Commissioners
Work Session
4:00 PM Monday, August 28, 2023**

AGENDA CATEGORY: Items for Discussion and Consideration
SUBJECT: Short Term Rentals

BACKGROUND:

The issue of short-term residential rentals was a topic of discussion for the Board of Commissioners beginning in 2016, with the last conversation taking place in September of 2020. Although the issue of regulating short-term rentals continues to be a topic of discussion across the State of North Carolina, the Town chose not to pursue any form of regulation in prior years for a couple of reasons. First, the Board recognized there were legal uncertainties which could lead to possible litigation if an ordinance were to be enacted. Additionally, the process of determining what and how to regulate such uses created great uncertainty.

The Board has expressed an interest in revisiting this discussion and requested that this item be placed on the work session agenda.

Town staff has researched information regarding short term rentals in Beaufort, North Carolina. Attached in the agenda packet is data specific to rentals in Beaufort. The data was collected from AirDNA, a company who tracks the performance of Airbnb and Vrbo vacation rentals across the United States.

This information is also publicly available on the following website: <https://www.airdna.co/vacation-rental-data/app/us/north-carolina/beaufort/overview>

EXPECTED LENGTH OF PRESENTATION:

15 minutes

SUBMITTED BY:

Todd Clark, Town Manager

BUDGET AMENDMENT REQUIRED:

No

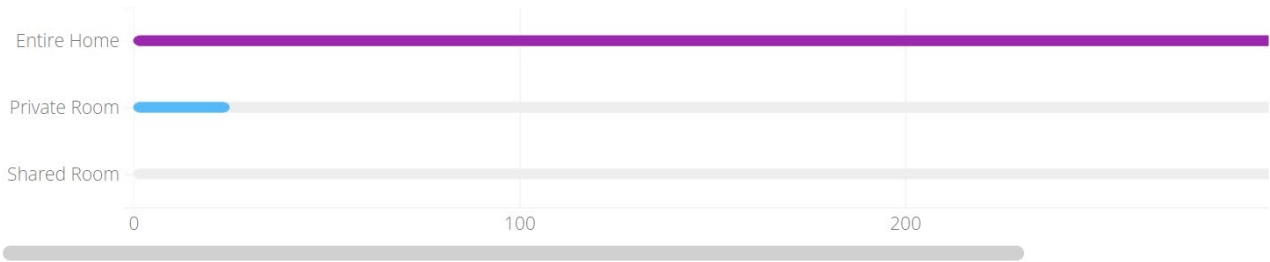
Data Collected from AIRDNA Market Minder for Beaufort, North Carolina

369 Active Rentals



Rental Type

93% Entire Home rentals

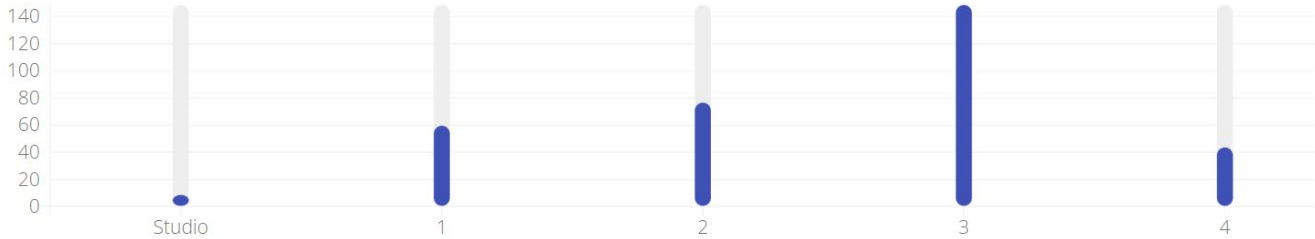


Rental Channel



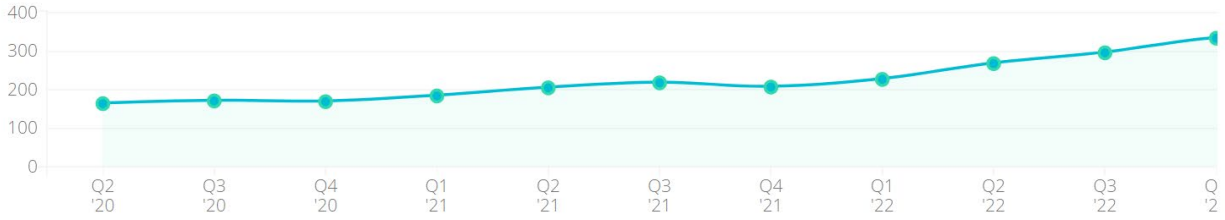
Rental Size

2.6 Bedrooms / 6.1 Guests on average



Rental Growth

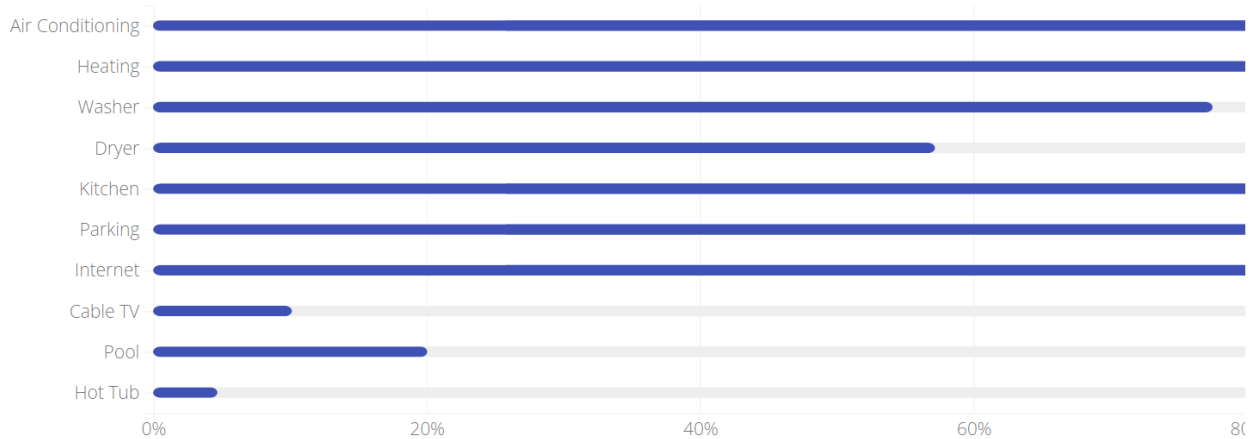
18% Quarterly Growth



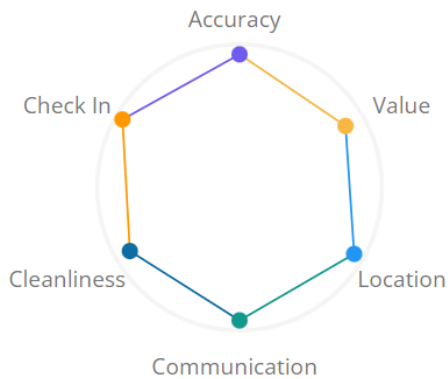
Top Property Managers ⓘ

	LISTINGS	ANNUAL CHANGE	REVIEWS	RATING
Spectrum Rental Properties	19	+ 35.7%	97	★ 4.74
Vacasa	15	+ 150.0%	29	★ 4.73
Evolve	11	+ 83.3%	118	★ 4.87

Amenities



Airbnb Ratings

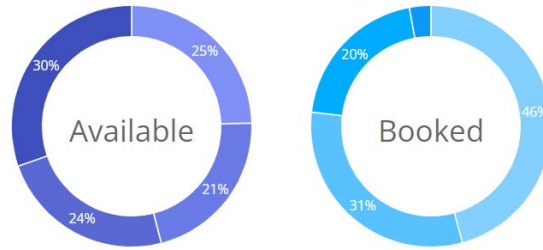


Overall Rating:
4.88

Rated at Least 4.5 Overall:
93%

Rental Activity ^①

53% Available Full Time



Rental Settings

Cancellation Policy



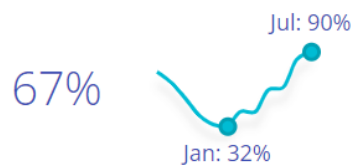
Minimum Stay



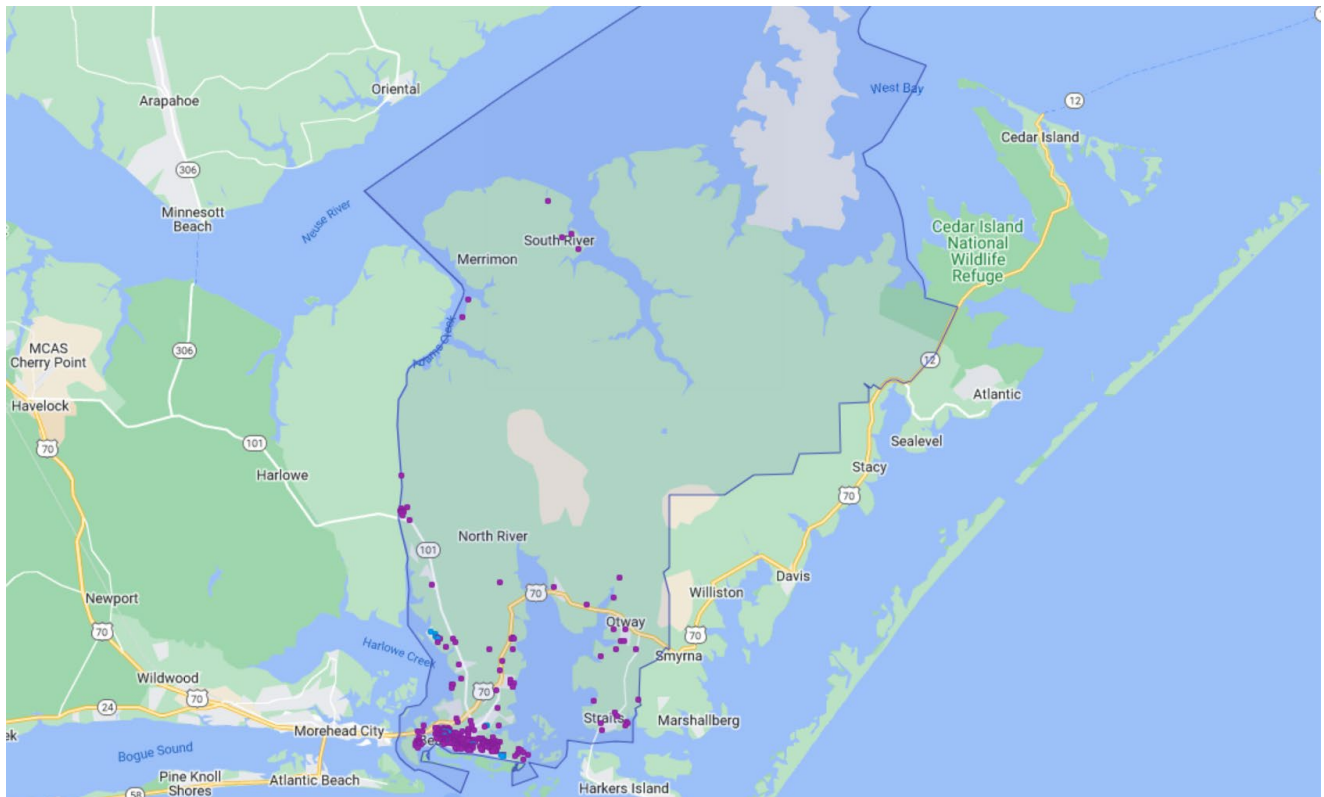
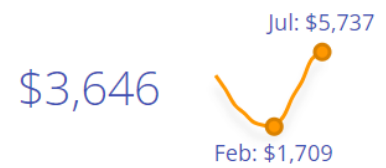
Average Daily Rate ^①

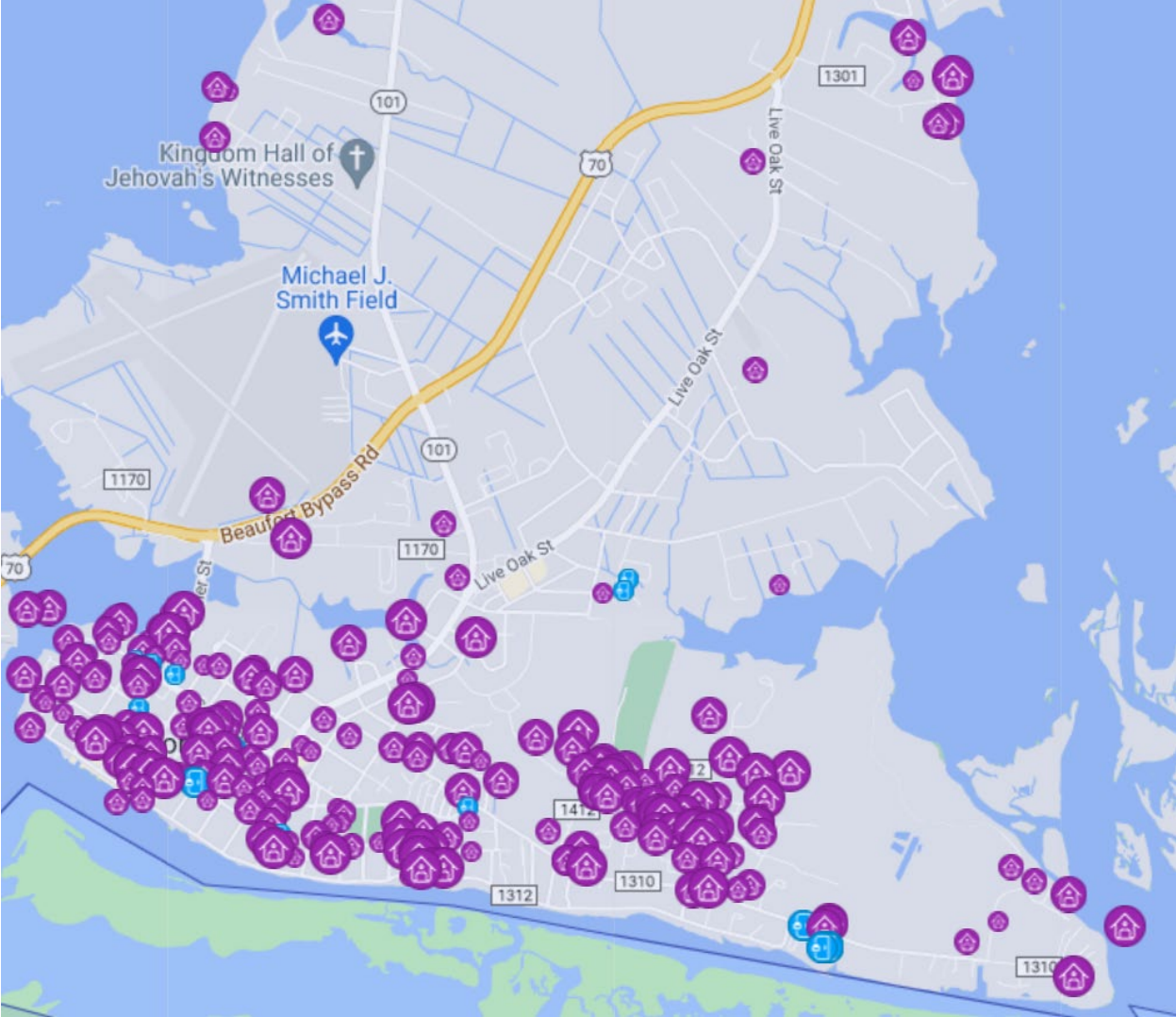


Occupancy Rate ^①



Revenue ^①





Source: <https://www.airdna.co/vacation-rental-data/app/us/north-carolina/beaufort/overview>



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**Board of Commissioners
Work Session Meeting
4:00 PM Monday, August 28, 2023**

AGENDA CATEGORY: Items for Discussion and Consideration

SUBJECT: American Rescue Plan Act Grant Funding Acceptance Resolution
Professional Park Drive Area Stormwater Inventory & Flood Study

BRIEF SUMMARY:

The Board of Commissioners adopted a resolution during the September 12, 2022 regular session authorizing Town staff to execute and file an grant funding application for the purpose of funding the study of the causes and potential solutions to stormwater flooding in the Professional Park Drive area. An application for funding was subsequently submitted at the end of September. Thereafter, the Town received a March 3, 2023 letter from the State Revolving Fund Section of the Division of Water Infrastructure. This letter informed the Town of the Division’s intent to fund the work via a grant in the amount of \$394,815. The funding earmarked for the Town is from the American Rescue Plan Act (ARPA) that is administered by the Division.

The Town received another letter from the Division of Water Infrastructure dated August 10, 2023 requesting that the Board of Commissioners adopt a resolution that accepts the funding and commits the Town to adhering to the conditions of the “Funding Offer and Acceptance,” a copy of which is attached. Additionally, the letter requested the execution and return of the “Funding Offer and Acceptance” once the resolution is adopted. As such, staff is requesting that the Board of Commissioners consider adopting such a resolution.

REQUESTED ACTION:

Consider adopting the attached resolution accepting the \$394,815 grant funding and committing the Town to adhering to the conditions of the “Funding Offer and Acceptance.”

EXPECTED LENGTH OF PRESENTATION:

5 minutes

SUBMITTED BY:

Greg Meshaw, PE, Town Engineer

BUDGET AMENDMENT REQUIRED:

No



**RESOLUTION ACCEPTING AMERICAN RESCUE PLAN FUNDING
FOR THE
PROFESSIONAL PARK DRIVE AREA STORMWATER INVENTORY & FLOOD STUDY
RESOLUTION NO. 23-_____**

WHEREAS, the American Rescue Plan Act (ARPA), funded from the State Fiscal Recovery Fund, was established in Session Law (S.L.) 2021-180 to assist eligible units of local government with meeting their drinking water and/or wastewater and/or stormwater infrastructure need, and

WHEREAS, the **North Carolina Department of Environmental Quality** has offered Local Assistance for Stormwater Infrastructure Investments Program (LASII) ARPA funding in the amount of \$394,815 to perform work detailed in the submitted funding application; and

WHEREAS, the **Town of Beaufort** intends to perform said project in accordance with the agreed scope of work;

NOW, THEREFORE, BE IT RESOLVED THAT:

That the **Town of Beaufort** does hereby accept the ARPA grant offer of \$394,815; and

That the **Town of Beaufort** does hereby give assurance to the **North Carolina Department of Environmental Quality** that any *Conditions* or *Assurances* contained in the *Funding Offer and Acceptance* (award offer) will be adhered to; has substantially complied, or will substantially comply, with all federal, State of North Carolina (State), and local laws, rules, regulations, and ordinances applicable to the project; and to federal and State grants and loans pertaining thereto; and

That E. Todd Clark, Town Manager, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with this project; to make the assurances as described above; and to execute such other documents as may be required by the **North Carolina Department of Environmental Quality**, Division of Water Infrastructure.

Adopted by the Town of Beaufort Board of Commissioners on this 28th day of August 2023.

Elizabeth Lewis
Clerk to the Board

Sharon E. Harker
Mayor/Chairperson of Council/Board

Clerk to the Board (Signature)

Mayor of Board (Signature)

CERTIFICATION BY RECORDING OFFICER

The undersigned duly qualified and Town Clerk of the Town of Beaufort does hereby certify: That the above/attached resolution is a true and correct copy of the resolution authorizing the acceptance of funding from the North Carolina Department of Environmental Quality, as regularly adopted at a legally convened meeting of the Board of Commissioners duly held on the 28th day of August, 2023; and, further, that such resolution has been fully recorded in the journal of proceedings and records in my office.

IN WITNESS WHEREOF, I have hereunto set my hand this 28th day of August 2023.

Elizabeth Lewis, Clerk to the Board (Signature)

(Seal)

**STATE OF NORTH CAROLINA
DEPARTMENT OF ENVIRONMENTAL QUALITY
DIVISION OF WATER INFRASTRUCTURE**

Funding Offer and Acceptance – Stormwater Planning Grant

Legal Name and Address of Award Recipient (i.e., Applicant):	Project Number:	SRP-SW-ARP-0087
Town of Beaufort	UEID#:	LSZEXQYJ5K37
P.O. Box 390	Assistance Listing Number:	21.027
Beaufort, North Carolina 28516-0390		

Funding Program:

Funding Program		Additional Amount for Funding Increases	Previous Total	Total Offered
Drinking Water	<input type="checkbox"/>			
Stormwater	<input checked="" type="checkbox"/>			
Wastewater	<input type="checkbox"/>			
American Rescue Plan Act (ARPA) Grant	<input checked="" type="checkbox"/>	--	--	\$394,815

Project Description:

Professional Park Drive Area Stormwater Inventory & Flood Study

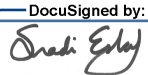
Total Financial Assistance Offer:	\$394,815
Total Project Cost:	\$394,815
Estimated Closing Fee:	\$ - 0 -

Pursuant to North Carolina Session Law 2021-180:

- The Applicant is eligible under Federal and State law;
- The Project is eligible under Federal and State law; and
- The Project has been approved by the Department of Environmental Quality as having sufficient priority to receive financial assistance.

The Department of Environmental Quality, acting on behalf of the State of North Carolina, hereby offers the financial assistance described in this document.

For The State of North Carolina: **Shadi Eskaf, Director, Division of Water Infrastructure
North Carolina Department of Environmental Quality**

DocuSigned by:  ----- Signature	8/10/2023 ----- Date
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On Behalf of: **Town of Beaufort**
 Name of Representative in Resolution: _____
 Title (Type or Print): _____

I, the undersigned, being duly authorized to take such action, as evidenced by the attached CERTIFIED COPY OF AUTHORIZATION BY THE APPLICANT'S GOVERNING BODY, do hereby accept this Financial Award Offer and will comply with the Assurances and the Standard Conditions.

----- Signature	----- Date
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STANDARD CONDITIONS

1. Acceptance of this funding offer does not exempt the Applicant from complying with requirements stated in the U.S. Treasury's [Final Rule](#) for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) and the [SLFRF Compliance and Reporting Guidance](#) (not explicitly referred to in this document) and any future requirements implemented by the U.S. Treasury.
2. Applicants shall comply fully with Subpart C of 2 CFR Part 180 entitled, "Responsibilities of Participants Regarding Transactions Doing Business with Other Persons," as implemented and supplemented by 2 CFR Part 1532. The Applicant is responsible for ensuring that any lower-tier-covered transaction, as described in Subpart B of 2 CFR Part 180, entitled "Covered Transactions," includes a term or condition requiring compliance with Subpart C. The Applicant is responsible for further requiring the inclusion of a similar term or condition in any subsequent, lower-tier-covered transactions. Applicants may access suspension and debarment information at: <http://www.sam.gov>. This system allows applicants the means to perform searches determining whether an entity or individual is excluded from receiving federal assistance.
3. The Uniform Guidance 2 CFR 200.317 through 2 CFR 200.327 gives minimum requirements for procurement, with 2 CFR 200.319(b) addressing engineering services procurement guidelines. ARPA-funded projects also must adhere to North Carolina (NC) State law, specifically NC General Statute (NCGS) §143-64.31, Article 3D, Procurement of Architectural, Engineering, and Surveying (A/E) Services. NCGS §143-64.32 cannot be used to exempt funding recipients (i.e., applicants) from a qualification-based selection for A/E. The State provides applicable certification forms that must be completed prior to receiving funds for any engineering services covered under this funding offer.
4. Local government units designated as "distressed" must complete the associated requirements of NCGS §159G-45(b).
5. Funds made available by the ARPA to the entity accepting the funds in this document (i.e., the Applicant) must only cover eligible costs incurred on or after March 3, 2021. Funds that are not disbursed by December 31st, 2026, will no longer be available for the project. Unused federal funds will revert from the State of North Carolina to the U.S. Treasury.

ASSURANCES

1. The Applicant intends to complete the project in accordance with the Application approved for financial assistance by the Division of Water Infrastructure.
2. The Applicant is responsible for paying for those costs ineligible for ARPA funding including, but not limited to, any amount in excess of the amount of this funding offer. The Applicant agrees to establish and to maintain a financial management system that adequately accounts for revenues and expenditures. Adequate accounting and fiscal records shall be maintained during the completion of the project, and these records shall be retained and made available for a period of at least three (3) years following completion of the project.
3. All ARPA funds shall be expended solely for carrying out the approved project, and an audit shall be performed in accordance with NCGS §159-34. Partial disbursements on this Award will be made promptly, upon request, subject to adequate documentation of incurred eligible costs, and subject to the Applicant's compliance with the Standard Conditions of this Award. The Applicant agrees to make prompt payment to its professional services' provider(s), and to retain only such amount(s) as allowed by NCGS.
4. The Applicant shall expend all of the requisitioned funds for the purpose of paying the costs of the project within three (3) banking days following the receipt of the funds from the State.
5. Funds must be spent fully (i.e., fully reimbursed to the Applicant) by December 31st, 2026.

Acknowledgement of Standard Conditions and Assurances

The Applicant hereby gives assurance to the Department of Environmental Quality that the declarations, assurances, representations, and statements made by the Applicant in the Application, and all documents, amendments, and communications filed with the Department of Environmental Quality by the Applicant in support of its request for financial assistance, shall be fulfilled.

<p>..... Signature</p>	<p>..... Date</p>
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**Board of Commissioners
Work Session
4:00 PM Monday, August 28, 2023**

AGENDA CATEGORY: Items for Discussion and Consideration
SUBJECT: Unified Development Ordinance (UDO)- NCGS 160D Update

SUMMARY:

Kyle Garner will provide an update on the rewrite of the Town’s UDO, specifically the portion that addresses the addition of NCGS 160D requirements.

EXPECTED LENGTH OF PRESENTATION:

5 minutes

SUBMITTED BY:

Kyle Garner, Planning & Inspections Director

BUDGET AMENDMENT REQUIRED:

No



Town of Beaufort, NC

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**Board of Commissioners
Work Session
4:00 PM Monday, August 28, 2023**

AGENDA CATEGORY: Items for Discussion and Consideration

SUBJECT: USDA Project Update

SUMMARY:

Greg Meshaw, Town Engineer, will provide an update on the USDA Funded Utilities Improvements Project.

EXPECTED LENGTH OF PRESENTATION:

15 minutes

SUBMITTED BY:

Todd Clark, Town Manager

BUDGET AMENDMENT REQUIRED:

No



Town of Beaufort, NC

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Board of Commissioners

Work Session

4:00 PM – Monday, August 28, 2023

Train Depot, 614 Broad Street

Beaufort, NC 28516

AGENDA CATEGORY: Items for Discussion and Consideration

SUBJECT: FY 2024 Budget Amendment #3

BRIEF SUMMARY:

- This amendment requests the appropriation of Fund Balance for purchases and professional services budgeted in FY 23 but not completed prior to June 30, 2023. Purchases and services include:

General Fund \$339,334

- Finance – Budget Software \$4,350
- Police – Vehicles, uniforms, and equipment \$186,440
- Fire- safety equipment and radio repairs \$33,854
- Planning- Permitting software \$20,000
- Public works- vehicle \$53,317
- Non- Departmental- site work \$ 41,373

Utility Fund \$321,977

- Sewer- SCADA, HRIB permitting, and Engineer work for pump station improvement \$246,479
- Water- Water meters and water softener maintenance and valve replacement \$75,498

REQUESTED ACTION:

Consider approving Budget Amendment #3

EXPECTED LENGTH OF PRESENTATION:

5 minutes

SUBMITTED BY: Christi Wood – Finance Director

BUDGET AMENDMENT REQUIRED: Yes



**TOWN OF BEAUFORT
FY 2024 BUDGET AMENDMENT #3**

WHEREAS, the Town of Beaufort adopted its Fiscal Year 2024 Budget through Ordinance on June 12, 2023, and

WHEREAS, the Board of Commissioners recognizes that periodic modifications to the estimated revenues and expenditures for the fiscal year may be necessary for fiscal management purposes and to implement decisions of the Board of Commissioners;

BE IT THEREFORE ORDAINED that the Board of Commissioners amends the Fiscal Year 2024 Budget as follows:

SECTION I: GENERAL FUND

This amendment requests the appropriation of Fund Balance for purchases and services budgeted in FY 23 but not received prior to 06/30/2023. Purchases and services include:

- Finance – Budget Software \$4,350
- Police – Vehicles, uniforms, and equipment \$186,440
- Fire- safety equipment and radio repairs \$33,854
- Planning- Permitting software \$20,000
- Public Works- vehicle \$53,317
- Non- Departmental- site work \$ 41,373

A. REVENUE

INCREASE

APPROPRIATED FUND BALANCE.....	\$ 339,334
TOTAL INCREASE.....	\$ 339,334

B. EXPENDITURES AUTHORIZED BY DEPARTMENT

INCREASE

FINANCE.....	\$ 4,350
POLICE.....	\$ 186,440
FIRE.....	\$ 33,854
PLANNING.....	\$ 20,000
PUBLIC WORKS.....	\$ 53,317
NON-DEPARTMENTAL.....	\$ 41,373
TOTAL INCREASE.....	\$ 339,334

SECTION III: UTILITY FUND

This amendment requests the appropriation of Fund Balance for purchases and services budgeted in FY 23 but not received prior to 06/30/2023. Purchases and services include:

- Sewer- SCADA, HRIB permitting, and Engineer work for pump station improvement \$246,479.
- Water- Water meters and water softener maintenance and valve replacement \$75,498

A. REVENUE

INCREASE

APPROPRIATED UNRESTRICTED FUND BALANCE.....	\$ 321,977
TOTAL INCREASE.....	\$ 321,977

B. EXPENDITURES AUTHORIZED BY DEPARTMENT

INCREASE

SEWER DIVISION.....	\$ 246,479
WATER DIVISION.....	\$ 75,498
TOTAL INCREASE.....	\$ 321,977

SECTION VI: DISTRIBUTION

Copies of this ordinance shall be furnished to the Town Manager and Finance Officer to be kept on file for their direction in the disbursement of funds.

Adopted this 28th day of August, 2023

ATTEST:

Elizabeth Lewis
Town Clerk

Sharon E. Harker
Mayor



Town of Beaufort, NC

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Board of Commissioners

Work Session

4:00 PM – Monday, August 28, 2023

Train Depot, 614 Broad Street

Beaufort, NC 28516

AGENDA CATEGORY: Items for Discussion and Consideration

SUBJECT: FY 2024 Budget Amendment #4

BRIEF SUMMARY:

- This amendment requests the appropriation of additional revenue from Carteret County. The revenue is a distribution from the Town’s Fire Tax reserve account held by the County. The funds will be used to purchase a generator for Station #2. \$25,000

REQUESTED ACTION:

Consider approving Budget Amendment #4

EXPECTED LENGTH OF PRESENTATION:

5 minutes

SUBMITTED BY: Christi Wood – Finance Director

BUDGET AMENDMENT REQUIRED: Yes



**TOWN OF BEAUFORT
FY 2024 BUDGET AMENDMENT #4**

WHEREAS, the Town of Beaufort adopted its Fiscal Year 2024 Budget through Ordinance on June 12, 2023, and

WHEREAS, the Board of Commissioners recognizes that periodic modifications to the estimated revenues and expenditures for the fiscal year may be necessary for fiscal management purposes and to implement decisions of the Board of Commissioners;

BE IT THEREFORE ORDAINED that the Board of Commissioners amends the Fiscal Year 2024 Budget as follows:

SECTION I: GENERAL FUND

This amendment requests the appropriation of additional revenue from Carteret County. The revenue is a distribution from the Town’s Fire Tax Reserve account held by the County. The funds will be used to purchase a generator for Station #2. \$25,000

A. REVENUE

<u>INCREASE</u>	
INTERGOVERNMENTAL	\$ 25,000
TOTAL INCREASE	\$ 25,000

B. EXPENDITURES AUTHORIZED BY DEPARTMENT

<u>INCREASE</u>	
FIRE	\$ 25,000
TOTAL INCREASE	\$ 25,000

SECTION VI: DISTRIBUTION

Copies of this ordinance shall be furnished to the Town Manager and Finance Officer to be kept on file for their direction in the disbursement of funds.

Adopted this 28th day of August, 2023

ATTEST:

Elizabeth Lewis
Town Clerk

Sharon E. Harker
Mayor



Town of Beaufort, NC

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Board of Commissioners

Work Session

4:00 PM – Monday, August 28, 2023

Train Depot, 614 Broad Street

Beaufort, NC 28516

AGENDA CATEGORY: Items for Discussion and Consideration

SUBJECT: Financial Notes

BRIEF SUMMARY:

- The Town has received a Property Tax Settlement Report for Ad Valorem tax as of 06/30/2023 from Carteret County. Below are the balances remaining by tax year. According to the report the County has collected \$5,094,917 and remitted to the Town \$4,965,099, a difference of \$129,818 for FY 2022 taxes. Distributions of ~\$35,000 are due to the Town for FY 2013-2021 tax years.

	Jul-23
Tax Year	Balance Remaining
2014	\$856
2015	\$2,788
2016	\$8,900
2017	\$11,705
2018	\$12,218
2019	\$17,848
2020	\$29,826
2021	<u>\$47,969</u>
Prior Years Total	\$132,110
2022	<u>\$74,939</u>
Current & Prior Year Total	<u>\$207,049</u>

- No MVT was received in July.
- Sales and Use tax distribution for August is \$240,828 (May sales). This is a 4% increase from the distribution received in August 2022.

- General Fund – Unrestricted Fund Balance

General Fund- Unrestricted Fund Balance	
Beginning Balance from FY 22 Audit	7,307,744.00
BA #2 SRO positions	(152,000.00)
BA #3 Projects budgeted in FY 22 complete in FY 23	(509,831.00)
BA #4 Projects budgeted in FY 22 complete in FY 23- PD Vehicle	(35,000.00)
BA #5 Oceanview Cemetery maintenance work	(39,740.00)
BA #6 CAMA plan additional work	(12,845.00)
BA #7 First Tryon Financial Advisors	(6,250.00)
BA #9 B ARP Revenue Replacement Amt (decrease FB appropriated)	1,360,688.02
BA #10 B Transfer to Capital Projects 66 & 67	(1,360,688.02)
Balance	<u>6,552,078.00</u>

- Utility Fund Unrestricted Net Position

Utility Fund Unrestricted Net Position	
Beginning Balance from FY 22 Audit	3,420,023
BA #3 Projects budgeted in FY 22 complete in FY 23	(19,930)
BA #4 Projects budgeted in FY 22 complete in FY 23- Water Vehicle	(41,000)
BA #8 Chemicals, Meters, Concrete/Asphalt Repair	(120,500)
Balance as of 05/15/2023	<u>3,238,593</u>

- Capital Reserve Balances

Capital Reserve Balances 08/21/2023	Current Balance
Debt Service Payment for Fire Pumper @ Station 2	78,608
FCO- Bulkhead/Boardwalk	0
FCO - Street Project	620,046
FCO-Utility Line Project	440,989

REQUESTED ACTION:

No action requested/ review

EXPECTED LENGTH OF PRESENTATION: 5 minutes

5 minutes

SUBMITTED BY:

BUDGET AMENDMENT REQUIRED:

No

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Revenue Account Range: 10-301-0000 to 60-307-0001

Expend Account Range: First to Last

Print Zero YTD Activity: No

Include Non-Anticipated: Yes

Include Non-Budget: No

Year To Date As Of: 07/31/23

Current Period: 07/01/23 to 07/31/23

Prior Year: 07/01/22 to 07/31/22

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
10-301-0000	AD VALOREM TAX - CURRENT YEAR	0.00	5,328,596.00	22,731.06	22,731.06	0.00	5,305,864.94 -	0
10-301-0001	AD VALOREM TAX PRIOR YEAR	0.00	70,000.00	0.00	0.00	0.00	70,000.00 -	0
10-301-0002	PENALTIES AND INTEREST	156.96	20,000.00	0.00	0.00	0.00	20,000.00 -	0
10-301-0004	MOTOR VEHICLE TAX	19,886.40	257,060.00	0.00	0.00	0.00	257,060.00 -	0
10-301-0006	PAYMENT IN LIEU OF TAXES	0.00	26,000.00	0.00	0.00	0.00	26,000.00 -	0
10-303-0001	LOCAL OPTION SALES TAX	0.00	2,965,282.00	0.00	0.00	0.00	2,965,282.00 -	0
10-303-0002	UTILITIES FRANCHISE TAX	0.00	450,000.00	0.00	0.00	0.00	450,000.00 -	0
10-303-0003	BEER AND WINE TAX	0.00	18,890.00	0.00	0.00	0.00	18,890.00 -	0
10-303-0004	POWELL BILL	0.00	138,800.00	0.00	0.00	0.00	138,800.00 -	0
B-0009	NC DOT	0.00	8,338.00	0.00	0.00	0.00	8,338.00 -	0
B-0016	GRANTS - SRO, CAD, School Safety	0.00	536,915.00	3,524.53	3,524.53	0.00	533,390.47 -	1
10-304-0001	COUNTY ABC PROFIT DISTRIBUTION	0.00	277,520.00	0.00	0.00	0.00	277,520.00 -	0
10-304-0002	FIRE DISTRICT AD VALOREM TAX	50,833.33	623,629.00	54,296.67	54,296.67	0.00	569,332.33 -	9
10-304-0003	FIRE DISTRICT SALES TAX	12,500.00	225,000.00	18,750.00	18,750.00	0.00	206,250.00 -	8
10-304-0004	HARLOWE DIST AD VALOREM TAX	5,742.65	69,998.00	5,830.46	5,830.46	0.00	64,167.54 -	8
10-304-0005	HARLOWE FIRE DISTRICT SALES TAX	1,869.70	24,051.00	2,003.25	2,003.25	0.00	22,047.75 -	8
10-305-0001	SOLID WASTE USER FEE (RES)	54,408.48	706,200.00	60,636.73	60,636.73	0.00	645,563.27 -	9
10-305-0002	SOLID WASTE USER FEES (COMM)	1,252.80	16,700.00	1,452.10	1,452.10	0.00	15,247.90 -	9
10-305-0003	STORMWATER	0.00	145,000.00	1,045.67	1,045.67	0.00	143,954.33 -	1
10-305-0004	SOLID WASTE USER FEE -WBD	4,743.77	63,000.00	5,264.71	5,264.71	0.00	57,735.29 -	8
10-305-0005	BUILDING PERMITS	38,087.58	210,000.00	73,572.77	73,572.77	0.00	136,427.23 -	35
10-305-0006	PARKING METER	47,891.72	205,000.00	52,386.07	52,386.07	0.00	152,613.93 -	26
10-305-0007	PARKING VIOLATIONS/PENALTIES	1,930.00	10,000.00	5,370.00	5,370.00	0.00	4,630.00 -	54
10-305-0008	COURT COSTS, FEES, CHARGES	58.50	750.00	100.50	100.50	0.00	649.50 -	13
10-305-0011	SPECIAL EVENT FEES	75.00	0.00	340.00	340.00	0.00	340.00	0

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
10-305-0012	SPECIAL EVENT PARKING FEES	0.00	0.00	90.00	90.00	0.00	90.00	0
10-305-0013	TRAIN DEPOT RENTAL	195.00	0.00	265.00 -	265.00 -	0.00	265.00 -	0
10-306-0000	DREDGE FUNDS	10,000.00	60,000.00	10,000.00	10,000.00	0.00	50,000.00 -	17
10-306-0001	PROPERTY LEASES	19,722.68	178,000.00	21,667.88	21,667.88	0.00	156,332.12 -	12
10-306-0002	ANTENNA CONTRACT REVENUE	0.00	69,900.00	3,522.00	3,522.00	0.00	66,378.00 -	5
10-306-0003	CEMETERY LOT SALES	575.00	3,500.00	100.00	100.00	0.00	3,400.00 -	3
10-307-0001	INVESTMENT EARNINGS	12,336.94	300,000.00	52,514.43	52,514.43	0.00	247,485.57 -	18
10-307-0002	MISCELLANEOUS REVENUE	19,226.86	22,500.00	3,600.00	3,600.00	0.00	18,900.00 -	16
10-307-0003	MISCELLANEOUS REVENUE - PD	1,790.00	0.00	1,025.17	1,025.17	0.00	1,025.17	0
10-307-0007	PROCEEDS FROM LOAN	0.00	732,000.00	0.00	0.00	0.00	732,000.00 -	0
10-307-0010	UTILITY FUND ADMIN EXPENSE REIMBL	0.00	250,000.00	0.00	0.00	0.00	250,000.00 -	0
	General Fund Revenue Totals	303,283.37	14,012,629.00	399,559.00	399,559.00	0.00	13,613,070.00 -	3

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-410-0000	GOVERNING BODY:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-410-0200	SALARIES AND WAGES	4,014.21	53,613.00	4,394.32	4,394.32	0.00	49,218.68	8
10-410-0500	FICA	307.07	4,248.00	336.19	336.19	0.00	3,911.81	8
10-410-0800	WORKERS COMPENSATION	139.00	130.00	0.00	0.00	0.00	130.00	0
10-410-1140	PUBLIC NOTICES/ADVERTISING	0.00	4,500.00	157.62	157.62	0.00	4,342.38	4
10-410-1141	NEWSLETTER	425.54	5,500.00	554.40	554.40	0.00	4,945.60	10
10-410-1210	OFFICE SUPPLIES	0.00	9,500.00	202.49	202.49	0.00	9,297.51	2
10-410-1250	DUES & SUBSCRIPTIONS	2,611.00	12,500.00	1,621.00	1,621.00	0.00	10,879.00	13
10-410-1430	TRAINING- REGISTRATION & CLASS MA	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0
10-410-4510	PROFESSIONAL SERVICES	0.00	6,000.00	0.00	0.00	0.00	6,000.00	0
10-410-4520	CODIFICATION	1,295.00	3,000.00	2,953.60	2,953.60	0.00	46.40	98
10-410-5400	INSURANCE	5,014.20	5,525.00	0.00	0.00	0.00	5,525.00	0
10-410-5720	ELECTIONS	0.00	12,000.00	0.00	0.00	0.00	12,000.00	0
	410 GOVERNING BODY:	13,806.02	131,516.00	10,219.62	10,219.62	0.00	121,296.38	8

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-420-0000	ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-420-0200	SALARIES AND WAGES	43,359.78	325,860.00	23,800.81	23,800.81	0.00	302,059.19	7
10-420-0500	FICA EXPENSE	3,307.88	25,792.00	1,813.08	1,813.08	0.00	23,978.92	7
10-420-0600	GROUP INSURANCE EXPENSE	2,145.28	24,454.00	1,990.56	1,990.56	0.00	22,463.44	8
10-420-0700	RETIREMENT EXPENSE	7,062.84	57,677.00	4,211.46	4,211.46	0.00	53,465.54	7
10-420-0800	WORKERS COMPENSATION	769.00	4,752.00	0.00	0.00	0.00	4,752.00	0
10-420-0900	UNEMPLOYMENT INSURANCE EXPENSE	0.00	7,500.00	0.00	0.00	0.00	7,500.00	0
10-420-1110	TELEPHONE	0.00	8,400.00	0.00	0.00	1,728.48	6,671.52	21
10-420-1120	INTERNET/CABLE	0.00	8,200.00	0.00	0.00	658.59	7,541.41	8
10-420-1130	POSTAGE	500.00	3,000.00	0.00	0.00	0.00	3,000.00	0
10-420-1210	OFFICE SUPPLIES	32.19	16,500.00	883.11	883.11	113.31	15,503.58	6
10-420-1220	OFFICE EQUIPMENT (NON-CAPITAL)	0.00	6,000.00	0.00	0.00	0.00	6,000.00	0
10-420-1221	OFFICE EQUIPMENT LEASES	1,043.52	7,500.00	529.64	529.64	0.00	6,970.36	7
10-420-1230	OFFICE CONTRACT SERVICES	15.15	6,800.00	0.00	0.00	1,977.13	4,822.87	29
10-420-1250	DUES AND SUBSCRIPTIONS	6,083.00	4,500.00	1,117.10	1,117.10	0.00	3,382.90	25
10-420-1310	ELECTRIC	1,316.29	18,500.00	1,241.73	1,241.73	0.00	17,258.27	7
10-420-1330	WATER/SEWER/SOLID WASTE	0.00	3,500.00	0.00	0.00	314.48	3,185.52	9
10-420-1430	TRAINING-REGISTRATION & CLASS MAT	0.00	16,000.00	912.13	912.13	0.00	15,087.87	6
10-420-1610	NON-CAPITAL EQUIPMENT PURCHASES	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0
10-420-5400	INSURANCE	49,697.83	68,000.00	0.00	0.00	0.00	68,000.00	0
	420 ADMINISTRATION:	115,332.76	620,935.00	36,499.62	36,499.62	4,791.99	579,643.39	7
10-425-0000	HUMAN RESOURCES:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-425-0200	SALARIES AND WAGES	0.00	92,886.00	7,002.93	7,002.93	0.00	85,883.07	8
10-425-0500	FICA EXPENSE	0.00	7,430.00	523.16	523.16	0.00	6,906.84	7
10-425-0600	GROUP INSURANCE EXPENSE	0.00	8,151.00	9.00	9.00	0.00	8,142.00	0
10-425-0700	RETIREMENT EXPENSE	0.00	16,626.00	1,242.10	1,242.10	0.00	15,383.90	7
10-425-0800	WORKERS COMPENSATION	0.00	2,618.00	0.00	0.00	0.00	2,618.00	0

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-425-1400	TRAINING-REGISTRATION & CLASS MAT	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
10-425-1410	HUMAN RESOURCES - EMPLOYMENT	0.00	30,000.00	15,052.20	15,052.20	0.00	14,947.80	50
10-425-1420	HUMAN RESOURCES - TRAINING	0.00	10,500.00	0.00	0.00	0.00	10,500.00	0
10-425-1430	HUMAN RESOURCES- EMPLOYEE ADVE	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
10-425-1440	HUMAN RESOURCES- EMPLOYEE ASSI	0.00	1,750.00	0.00	0.00	0.00	1,750.00	0
10-425-1450	EMPLOYEE ENGAGEMENT	0.00	25,000.00	470.55	470.55	200.78	24,328.67	3
	425 HUMAN RESOURCES:	0.00	199,461.00	24,299.94	24,299.94	200.78	174,960.28	12
10-430-0000	FINANCE:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-430-0200	SALARIES AND WAGES	37,180.59	346,608.00	24,179.23	24,179.23	0.00	322,428.77	7
10-430-0500	FICA EXPENSE	2,728.51	27,679.00	1,771.77	1,771.77	0.00	25,907.23	6
10-430-0600	GROUP INSURANCE EXPENSE	3,561.72	45,240.00	2,630.64	2,630.64	0.00	42,609.36	6
10-430-0700	RETIREMENT EXPENSE	6,091.47	62,126.00	4,276.15	4,276.15	0.00	57,849.85	7
10-430-0800	WORKERS COMPENSATION	711.00	8,975.00	0.00	0.00	0.00	8,975.00	0
10-430-1230	OFFICE CONTRACT SERVICES	13,891.48	71,280.00	21,805.76	21,805.76	51.22	49,423.02	31
10-430-1250	DUES & SUBSCRIPTIONS	0.00	400.00	0.00	0.00	0.00	400.00	0
10-430-1430	TRAINING-REGISTRATION & CLASS MAT	0.00	5,000.00	867.46	867.46	0.00	4,132.54	17
10-430-4510	PROFESSIONAL SERVICES	0.00	20,800.00	2,152.00	2,152.00	0.00	18,648.00	10
10-430-4520	TAX COLLECTION ADMIN EXPENSE PRC	0.00	118,000.00	475.53	475.53	0.00	117,524.47	0
10-430-4525	TAX COLLECTION ADMIN EXPENSE MVT	1,089.17	18,000.00	0.00	0.00	0.00	18,000.00	0
	430 FINANCE:	65,253.94	724,108.00	58,158.54	58,158.54	51.22	665,898.24	8
10-450-0000	PARKING DEPARTMENT:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-450-0200	SALARIES AND WAGES	10,319.41	21,042.00	7,182.08	7,182.08	0.00	13,859.92	34
10-450-0201	OVERTIME	41.09	2,142.00	0.00	0.00	0.00	2,142.00	0
10-450-0205	OTHER SALARIES - PART TIME	0.00	14,175.00	0.00	0.00	0.00	14,175.00	0
10-450-0500	FICA EXPENSE	792.60	3,060.00	499.04	499.04	0.00	2,560.96	16
10-450-0600	GROUP INSURANCE	0.00	3,667.00	648.12	648.12	0.00	3,018.88	18

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-450-0700	RETIREMENT EXPENSE	663.29	3,950.00	642.64	642.64	0.00	3,307.36	16
10-450-0800	WORKERS COMPENSATION	0.00	1,741.00	0.00	0.00	0.00	1,741.00	0
10-450-1210	OFFICE SUPPLIES	0.00	2,200.00	0.00	0.00	0.00	2,200.00	0
10-450-1230	OFFICE CONTRACT SERVICES - SOFTW	992.00	12,387.00	0.00	0.00	0.00	12,387.00	0
10-450-1430	TRAINING -REGISTRATION AND CLASS I	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0
10-450-1620	EQUIPMENT RENTAL - HANDHELDS	440.00	2,100.00	0.00	0.00	0.00	2,100.00	0
10-450-1630	EQUIPMENT MAINTENANCE AND REPAI	0.00	3,100.00	0.00	0.00	1.00	3,099.00	0
10-450-3901	PARKING METER CREDIT CARD PROCE	3,371.44	22,440.00	4,236.49	4,236.49	0.00	18,203.51	19
10-450-3902	COLLECTION FEES	82.47	1,000.00	0.00	0.00	0.00	1,000.00	0
10-450-5730	CONTINGENCY	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-450-7420	CAPITAL OUTLAY- EQUIPMENT	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0
	450 PARKING DEPARTMENT:	16,702.30	115,504.00	13,208.37	13,208.37	1.00	102,294.63	11
	POLICE DEPARTMENT:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-510-0200	SALARIES AND WAGES	129,938.89	1,413,707.00	100,882.35	100,882.35	0.00	1,312,824.65	7
10-510-0201	OVERTIME	2,427.04	32,860.00	1,504.56	1,504.56	0.00	31,355.44	5
10-510-0203	SEPARATION PAY	5,350.83	46,374.00	3,567.22	3,567.22	0.00	42,806.78	8
10-510-0205	OTHER SALARIES-PARTTIME	792.14	14,000.00	721.69	721.69	0.00	13,278.31	5
10-510-0500	FICA EXPENSE	10,412.67	120,627.00	7,980.51	7,980.51	0.00	112,646.49	7
10-510-0600	GROUP INSURANCE EXPENSE	12,817.52	171,175.00	11,742.48	11,742.48	0.00	159,432.52	7
10-510-0700	RETIREMENT EXPENSE	22,463.31	274,309.00	19,382.43	19,382.43	0.00	254,926.57	7
10-510-0800	WORKERS COMPENSATION	28,000.00	39,695.00	0.00	0.00	191.21	39,503.79	0
10-510-1110	TELEPHONE	0.00	7,000.00	0.00	0.00	1,287.03	5,712.97	18
10-510-1111	TELEPHONE-CELLULAR	0.00	12,200.00	0.00	0.00	898.95	11,301.05	7
10-510-1120	INTERNET/CABLE	0.00	5,200.00	0.00	0.00	418.97	4,781.03	8
10-510-1130	POSTAGE	0.00	500.00	0.00	0.00	4.75	495.25	1
10-510-1210	OFFICE SUPPLIES	0.00	2,500.00	0.00	0.00	41.32	2,458.68	2
10-510-1220	OFFICE EQUIPMENT (NON-CAPITAL)	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-510-1221	OFFICE EQUIPMENT LEASES	748.50	3,000.00	226.53	226.53	0.00	2,773.47	8
10-510-1230	OFFICE CONTRACT SERVICES	6,687.10	46,000.00	23,754.00	23,754.00	17,131.10	5,114.90	89
10-510-1250	DUES AND SUBSCRIPTIONS	0.00	1,600.00	95.00	95.00	76.83	1,428.17	11
10-510-1260	MISC. ADMIN. EXPENSE	0.00	350.00	0.00	0.00	0.00	350.00	0
10-510-1310	ELECTRIC	607.06	7,000.00	654.59	654.59	0.00	6,345.41	9
10-510-1330	WATER/SEWER/SOLID WASTE	0.00	3,000.00	0.00	0.00	270.00	2,730.00	9
10-510-1420	OSHA/SAFETY COMPLIANCE	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-510-1430	TRAINING- REGISTRATION &CLASS MAT	958.00	20,000.00	0.00	0.00	696.66	19,303.34	3
10-510-1440	UNIFORMS	237.90	20,000.00	446.72	446.72	361.41	19,191.87	4
10-510-1451	EMPLOYEE WELLNESS	471.00	25,500.00	968.00	968.00	0.00	24,532.00	4
10-510-1610	NON-CAPITAL EQUIPMENT PURCHASE	17,010.00	60,500.00	0.00	0.00	11,656.87	48,843.13	19
10-510-1630	EQUIPMENT MAINT. & REPAIRS	0.00	4,000.00	0.00	0.00	16.82	3,983.18	0
10-510-1710	AUTO FUEL	5,092.53	39,000.00	3,636.91	3,636.91	0.00	35,363.09	9
10-510-1730	VEHICLE MAINT. & REPAIRS	249.77	18,000.00	1,666.08	1,666.08	693.39	15,640.53	13
10-510-3310	DEPARTMENT SUPPLIES & MATERIALS	390.00	15,000.00	1,644.74	1,644.74	1,701.25	11,654.01	22
10-510-4510	PROFESSIONAL SERVICES	0.00	500.00	62.91	62.91	0.00	437.09	13
10-510-4560	ABANDONED AND DERELICT VESSEL R	3,100.00	12,000.00	0.00	0.00	0.00	12,000.00	0
10-510-4570	MARINE OPERATIONS	0.00	4,000.00	7.96	7.96	1,251.50	2,740.54	31
10-510-5400	INSURANCE AND BONDS	27,511.84	33,150.00	0.00	0.00	0.00	33,150.00	0
10-510-5791	CRIMINAL INVESTIGATION	0.00	7,000.00	0.00	0.00	122.75	6,877.25	2
10-510-5793	CRIME PREVENTION	0.00	3,000.00	0.00	0.00	216.89	2,783.11	7
10-510-7430	CAPITAL OUTLAY - VEHICLES	0.00	280,000.00	0.00	0.00	0.00	280,000.00	0
	510 POLICE DEPARTMENT:	275,266.10	2,745,747.00	178,944.68	178,944.68	37,037.70	2,529,764.62	8
10-531-0000	FIRE DEPARTMENT:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-531-0200	SALARIES & WAGES	133,022.27	1,430,747.00	101,271.30	101,271.30	0.00	1,329,475.70	7
10-531-0201	OVERTIME	3,036.04	47,373.00	1,928.47	1,928.47	0.00	45,444.53	4
10-531-0205	SALARIES-PARTIME/PRN	5,289.01	45,260.00	5,387.92	5,387.92	0.00	39,872.08	12

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-531-0500	FICA EXPENSE	10,602.91	121,895.00	8,097.84	8,097.84	0.00	113,797.16	7
10-531-0600	GROUP INSURANCE	11,776.37	179,327.00	12,997.42	12,997.42	0.00	166,329.58	7
10-531-0700	RETIREMENT EXPENSE	22,300.97	264,572.00	18,405.39	18,405.39	0.00	246,166.61	7
10-531-0701	FIREMAN'S PENSION FUND	0.00	2,640.00	0.00	0.00	0.00	2,640.00	0
10-531-0800	WORKERS COMPENSATION	39,000.00	53,075.00	0.00	0.00	0.00	53,075.00	0
10-531-1110	TELEPHONE	0.00	8,000.00	0.00	0.00	1,264.95	6,735.05	16
10-531-1111	TELEPHONE- CELLULAR	0.00	1,825.00	0.00	0.00	152.04	1,672.96	8
10-531-1120	INTERNET/CABLE	0.00	4,725.00	0.00	0.00	375.00	4,350.00	8
10-531-1130	POSTAGE	0.00	280.00	0.00	0.00	0.00	280.00	0
10-531-1210	OFFICE SUPPLIES	240.80	1,500.00	139.20	139.20	26.68	1,334.12	11
10-531-1220	OFFICE EQUIPMENT (NON-CAPITAL)	0.00	3,800.00	0.00	0.00	345.53	3,454.47	9
10-531-1221	OFFICE EQUIPMENT LEASES	479.88	3,300.00	264.82	264.82	0.00	3,035.18	8
1-1230	OFFICE CONTRACT SERVICES	2,128.00	2,800.00	2,128.00	2,128.00	0.00	672.00	76
1-1250	DUES & SUBSCRIPTIONS	0.00	2,175.00	40.00	40.00	25.00	2,110.00	3
10-531-1310	ELECTRIC	1,595.52	27,350.00	1,656.66	1,656.66	304.40	25,388.94	7
10-531-1320	LP GAS	22.99	520.00	12.57	12.57	0.00	507.43	2
10-531-1330	WATER/SEWER/SOLID WASTE	59.64	7,750.00	77.82	77.82	474.91	7,197.27	7
10-531-1420	OSHA/ SAFETY COMPLIANCE	170.70	17,000.00	0.00	0.00	0.00	17,000.00	0
10-531-1421	SAFETY EQUIPMENT	4,520.00	36,000.00	4,808.70	4,808.70	0.00	31,191.30	13
10-531-1422	SAFETY SUPPLIES & MATERIALS	0.00	3,200.00	36.52	36.52	133.55	3,029.93	5
10-531-1430	TRAINING- REGIST & CLASS MATERIAL	0.00	12,735.00	0.00	0.00	1,047.16	11,687.84	8
10-531-1440	UNIFORMS	71.82	17,500.00	399.21	399.21	150.24	16,950.55	3
10-531-1510	BUILDING MAINTENANCE	1,109.36	7,900.00	9.18	9.18	0.00	7,890.82	0
10-531-1511	GROUND MAINT	400.00	1,000.00	13.99	13.99	0.00	986.01	1
10-531-1512	JANITORIAL SUPPLIES	997.02	5,500.00	119.60	119.60	0.00	5,380.40	2
10-531-1513	CONTRACTED SERVICES	90.00	9,000.00	150.00	150.00	0.00	8,850.00	2
10-531-1610	NON-CAPITAL EQUIPMENT PURCHASE	57.98	45,000.00	3,354.12	3,354.12	2,312.07	39,333.81	13
10-531-1630	EQUIPMENT MAINT & REPAIRS	27.96	10,000.00	83.51	83.51	881.84	9,034.65	10

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-531-1710	AUTO FUEL	2,466.73	26,360.00	2,191.83	2,191.83	68.30	24,099.87	9
10-531-1730	VEHICLE MAINT & REPAIRS	2,713.85	34,604.00	1,205.53	1,205.53	521.28	32,877.19	5
10-531-3310	DEPARTMENT SUPPLIES & MATERIALS	727.51	9,550.00	522.14	522.14	656.44	8,371.42	12
10-531-5400	INSURANCE & BONDS	39,558.26	47,550.00	47,820.00	47,820.00	0.00	270,000.00	101
10-531-7430	CAPITAL OUTLAY- VEHICLES	0.00	732,000.00	0.00	0.00	732,000.00	0.00	100
10-531-8010	DEBT SERVICE - PRINCIPAL	170,040.03	325,076.00	171,006.59	171,006.59	0.00	154,069.41	53
10-531-8011	DEBT SERVICE - INTEREST	35,118.00	74,060.00	30,801.44	30,801.44	0.00	43,258.56	42
	531 FIRE DEPARTMENT:	487,623.62	3,622,949.00	414,929.77	414,929.77	740,739.39	2,467,279.84	32
10-540-0000	PLANNING & INSPECTIONS:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-540-0200	SALARIES AND WAGES	40,372.56	398,727.00	30,348.27	30,348.27	0.00	368,378.73	8
10-540-0201	OVERTIME	0.00	0.00	1.72	1.72	0.00	1.72	0
10-540-0500	FICA EXPENSE	3,068.70	31,714.00	2,291.57	2,291.57	0.00	29,422.43	7
10-540-0600	GROUP INSURANCE EXPENSE	3,558.80	40,756.00	3,240.60	3,240.60	0.00	37,515.40	8
10-540-0700	RETIREMENT EXPENSE	6,593.15	70,919.00	5,364.89	5,364.89	0.00	65,554.11	8
10-540-0800	WORKERS COMPENSATION	6,500.00	9,282.00	0.00	0.00	0.00	9,282.00	0
10-540-1230	OFFICE CONTRACT SERVICES	0.00	10,000.00	0.00	0.00	76.83	9,923.17	1
10-540-1250	DUES & SUBSCRIPTIONS	50.00	2,600.00	55.00	55.00	57.00	2,488.00	4
10-540-1420	OSHA/SAFETY COMPLIANCE	0.00	300.00	0.00	0.00	0.00	300.00	0
10-540-1430	TRAINING-REGISTRATION & CLASS MAT	0.00	8,500.00	197.00	197.00	70.00	8,233.00	3
10-540-1610	NON-CAPITAL EQUIPMENT PURCHASE	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
10-540-1710	AUTO FUEL	158.70	1,890.00	103.86	103.86	0.00	1,786.14	6
10-540-1730	VEHICLE MAINT & REPAIRS	0.00	600.00	0.00	0.00	0.00	600.00	0
10-540-1810	PERMITS & FEES RECURRING	0.00	2,000.00	310.00	310.00	0.00	1,690.00	16
10-540-3510	HISTORIC COMM. EXPENSE	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-540-3512	HISTORIC COMM-TRAVEL	0.00	1,800.00	0.00	0.00	0.00	1,800.00	0
10-540-7440	CAPITAL OUTLAY - CONTRACTED SERV	0.00	140,000.00	0.00	0.00	0.00	140,000.00	0
	540 PLANNING & INSPECTIONS:	60,301.91	722,588.00	41,912.91	41,912.91	203.83	680,471.26	6

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-550-0000	PUBLIC SERVICE ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-550-0200	SALARIES AND WAGES	25,789.63	246,888.00	18,796.03	18,796.03	0.00	228,091.97	8
10-550-0500	FICA EXPENSE	1,889.52	19,646.00	1,352.56	1,352.56	0.00	18,293.44	7
10-550-0600	GROUP INSURANCE EXPENSE	1,425.46	16,303.00	1,296.24	1,296.24	0.00	15,006.76	8
10-550-0700	RETIREMENT	4,214.01	43,932.00	3,342.95	3,342.95	0.00	40,589.05	8
10-550-0800	WORKERS COMPENSATION	6,000.00	5,245.00	0.00	0.00	0.00	5,245.00	0
10-550-1230	OFFICE CONTRACT SERVICES	0.00	6,000.00	0.00	0.00	0.00	6,000.00	0
10-550-1250	DUES AND SUBSCRIPTIONS	0.00	1,100.00	0.00	0.00	51.22	1,048.78	5
10-550-1420	OSHA/SAFETY COMPLIANCE	0.00	250.00	0.00	0.00	0.00	250.00	0
10-550-1430	TRAINING - REGISTRATION & CLASS MA	0.00	2,700.00	0.00	0.00	0.00	2,700.00	0
10-550-1440	UNIFORMS	0.00	300.00	0.00	0.00	0.00	300.00	0
10-550-1610	NON-CAPITAL EQUIPMENT PURCHASE	0.00	150.00	0.00	0.00	0.00	150.00	0
33	AUTO FUEL	113.45	525.00	0.00	0.00	0.00	525.00	0
33	VEHICLE MAINT. & REPAIRS	0.00	500.00	0.00	0.00	0.00	500.00	0
10-550-3310	DEPARTMENTAL SUPPLIES & MATERIAL	0.00	250.00	0.00	0.00	0.00	250.00	0
10-550-4510	PROFESSIONAL SERVICES	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
10-550-5730	CONTINGENCY	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
	550 PUBLIC SERVICE ADMINISTRATION	39,432.07	349,789.00	24,787.78	24,787.78	51.22	324,950.00	7
10-560-0000	PUBLIC WORKS:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-560-0200	SALARIES AND WAGES	66,225.56	680,100.00	45,289.81	45,289.81	0.00	634,810.19	7
10-560-0201	OVERTIME	1,005.95	10,600.00	1,234.27	1,234.27	0.00	9,365.73	12
10-560-0500	FICA EXPENSE	4,885.30	54,771.00	3,343.41	3,343.41	0.00	51,427.59	6
10-560-0600	GROUP INSURANCE EXPENSE	9,261.88	105,966.00	7,777.44	7,777.44	0.00	98,188.56	7
10-560-0700	RETIREMENT EXPENSE	10,931.81	120,245.00	8,237.29	8,237.29	0.00	112,007.71	7
10-560-0800	WORKERS COMPENSATION	26,342.95	31,780.00	0.00	0.00	0.00	31,780.00	0
10-560-1110	TELEPHONE	0.00	1,560.00	0.00	0.00	249.03	1,310.97	16
10-560-1111	TELEPHONE- CELLULAR	0.00	2,500.00	0.00	0.00	272.37	2,227.63	11

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-560-1120	INTERNET/CABLE	0.00	5,500.00	0.00	0.00	443.60	5,056.40	8
10-560-1130	POSTAGE	516.12	4,800.00	568.13	568.13	0.00	4,231.87	12
10-560-1210	OFFICE SUPPLIES	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0
10-560-1220	OFFICE EQUIPMENT (NON-CAPITAL)	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-560-1221	OFFICE EQUIPMENT LEASE	532.60	3,400.00	303.13	303.13	0.00	3,096.87	9
10-560-1230	OFFICE CONTRACT SERVICES	0.00	2,350.00	192.39	192.39	0.00	2,157.61	8
10-560-1250	DUES AND SUBSCRIPTIONS	0.00	825.00	31.99	31.99	25.61	767.40	7
10-560-1310	ELECTRIC	719.99	8,000.00	745.41	745.41	0.00	7,254.59	9
10-560-1320	LP GAS	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0
10-560-1330	WATER/SEWER/SOLID WASTE	0.00	2,750.00	0.00	0.00	207.32	2,542.68	8
10-560-1420	OSHA/SAFETY COMPLIANCE	195.88	4,000.00	169.22	169.22	0.00	3,830.78	4
10-560-1430	TRAINING -REGISTRATION & CLASS	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
10-560-1440	UNIFORMS	311.57	7,500.00	701.57	701.57	0.00	6,798.43	9
10-560-1610	NON-CAPITAL EQUIPMENT PURCHASE	0.00	12,000.00	3,478.31	3,478.31	0.00	8,521.69	29
10-560-1630	EQUIPMENT MAINT. & REPAIRS	0.00	10,500.00	0.00	0.00	0.00	10,500.00	0
10-560-1710	AUTO FUEL	2,284.92	16,275.00	2,027.03	2,027.03	0.00	14,247.97	12
10-560-1730	VEHICLE MAINT. & REPAIRS	419.23	15,000.00	61.77	61.77	0.00	14,938.23	0
10-560-3310	DEPARTMENT SUPPLIES & MATERIAL	147.63	6,000.00	204.79	204.79	7.50	5,787.71	4
10-560-3811	STREET CONT. SERVICES	0.00	8,000.00	560.00	560.00	0.00	7,440.00	7
10-560-3812	STREET SUPPLIES & MAT'L	722.58	10,000.00	0.00	0.00	0.00	10,000.00	0
10-560-3814	SIDEWALKS & MULTI-MODAL	0.00	19,250.00	11.97	11.97	0.00	19,238.03	0
10-560-4550	CONTRACT SERVICES	0.00	68,000.00	0.00	0.00	33,595.00	34,405.00	49
10-560-4552	MOSQUITO CONTROL	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
10-560-5400	INSURANCE	14,979.40	17,680.00	0.00	0.00	0.00	17,680.00	0
10-560-5900	STREET LIGHTS	10,683.12	135,000.00	12,077.76	12,077.76	0.00	122,922.24	9
10-560-8010	DEBT SERVICES-PRINCIPAL	0.00	245,000.00	0.00	0.00	0.00	245,000.00	0
10-560-8011	DEBT SERVICES-INTEREST	0.00	71,736.00	0.00	0.00	0.00	71,736.00	0
560 PUBLIC WORKS:		150,166.49	1,692,588.00	87,015.69	87,015.69	34,800.43	1,570,771.88	7

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-570-0000	SANITATION:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-570-1310	ELECTRIC FOR COMPACTOR	46.93	1,100.00	48.17	48.17	0.00	1,051.83	4
10-570-1630	EQUIPMENT MAINT.	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0
10-570-1710	AUTO FUEL	2,360.07	12,600.00	661.53	661.53	0.00	11,938.47	5
10-570-1730	VEHICLE MAINTENANCE	0.00	1,020.00	0.00	0.00	0.00	1,020.00	0
10-570-4520	COLLECTION CONTRACTED SV WBD RC	0.00	28,634.00	0.00	0.00	0.00	28,634.00	0
10-570-4521	COLLECTION CONTRACTSVC RESROLL	0.00	508,250.00	72.00	72.00	46,018.31	462,159.69	9
10-570-4550	CONTRACTOR SERVICES	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
10-570-4560	RECYCLING DISPOSAL WBD CARDBOAF	0.00	8,828.00	0.00	0.00	0.00	8,828.00	0
10-570-4561	SOLID WASTE DISPOSAL RES BULK SEF	0.00	45,475.00	0.00	0.00	3,346.74	42,128.26	7
10-570-4562	YARD DEBRIS DISPOSAL FEE DEE GARI	6,350.00	58,470.00	4,310.00	4,310.00	0.00	54,160.00	7
10-570-4563	SOLID WASTE DISPOSAL WBD COMPAC	18.99	48,150.00	50.88	50.88	16,609.10	31,490.02	35
10-7430	CAPITAL OUTLAY - VEHICLES	0.00	190,000.00	0.00	0.00	0.00	190,000.00	0
	570 SANITATION:	8,775.99	909,027.00	5,142.58	5,142.58	65,974.15	837,910.27	8
10-580-0000	STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	0
10-580-1610	NON-CAPITAL EQUIPMENT PURCHASES	1,737.06	25,500.00	2,955.00	2,955.00	0.00	22,545.00	12
10-580-1630	EQUIPMENT MAINT & REPAIRS	359.60	7,500.00	335.43	335.43	0.00	7,164.57	4
10-580-1710	AUTO FUEL	0.00	11,340.00	0.00	0.00	0.00	11,340.00	0
10-580-3310	DEPARTMENT SUPPLIES & MATERIALS	840.00	17,500.00	2,495.31	2,495.31	0.00	15,004.69	14
10-580-4550	CONTRACT SERVICES	0.00	394,815.00	0.00	0.00	0.00	394,815.00	0
10-580-7421	CAPITAL OUTLAY - EQUIPMENT STORM	0.00	60,000.00	0.00	0.00	0.00	60,000.00	0
	580 STORMWATER	2,936.66	516,655.00	5,785.74	5,785.74	0.00	510,869.26	1
10-620-0000	FACILITIES & GROUND MAIN:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-620-1510	TOWN HALL BLDG MAINT	93.54	25,000.00	769.43	769.43	0.00	24,230.57	3
10-620-1511	TOWN HALL GROUND MAINT	0.00	510.00	15.57	15.57	0.00	494.43	3
10-620-1512	TOWN HALL JANITORIAL SUPPLIES	0.00	500.00	0.00	0.00	0.00	500.00	0

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TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-620-1513	TOWN HALL CONTRACTED SERVICES	135.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-620-1520	TRAIN DEPOT BLDG MAINT	0.00	55,000.00	0.00	0.00	0.00	55,000.00	0
10-620-1522	TRAIN DEPOT JANITORIAL SUPPLIES	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-620-1530	POLICE DEPT BLDG MAINT	27.98	15,000.00	68.88	68.88	0.00	14,931.12	0
10-620-1532	POLICE DEPT JANITORIAL SUPPLIES	0.00	800.00	0.00	0.00	0.00	800.00	0
10-620-1540	PUBLIC WORKS BLDG MAINT	53.35	11,000.00	230.00	230.00	0.00	10,770.00	2
10-620-1541	PUBLIC WORKS GROUND MAINT	0.00	765.00	0.00	0.00	0.00	765.00	0
10-620-1542	PUBLIC WORKS JANITORIAL SUPPLIES	0.00	510.00	0.00	0.00	0.00	510.00	0
10-620-1550	CEMETERY MAINTENANCE	30.86	20,000.00	2,082.85	2,082.85	172.77	17,744.38	11
10-620-1560	PUBLIC RESTROOM BLDG MAINT	9.58	6,100.00	18.99	18.99	782.87	5,298.14	13
10-620-1562	PUBLIC RESTROOM JANITORIAL SUPPL	1,452.90	10,000.00	2,554.90	2,554.90	0.00	7,445.10	26
10-620-1570	PARKS MAINTENANCE	923.71	20,000.00	898.54	898.54	348.50	18,752.96	6
10-620-1571	RJP PARK MAINTENANCE	1,964.56	17,000.00	138.16	138.16	1,086.83	15,775.01	7
10-620-1572	TOPSAIL PARK IMPROVEMENTS	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0
10-620-1573	PARKS CONTRACTED SERVICE	379.74	55,000.00	115.37	115.37	0.00	54,884.63	0
10-620-1580	DOCKS AND BOARDWALK MAINT	99.13	5,600.00	94.95	94.95	0.00	5,505.05	2
10-620-1590	PUBLIC R.O.W. MAINT	2,343.92	15,000.00	1,150.00	1,150.00	0.00	13,850.00	8
10-620-1591	TREES	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0
10-620-1610	NON CAPITAL EQUIPMENT PURCHASE	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
10-620-1630	EQUIPMENT MAINT & REPAIRS	0.00	2,550.00	63.25	63.25	411.00	2,075.75	19
10-620-3310	DEPARTMENTAL SUPPLIES & MATERIAL	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
	620 FACILITIES & GROUND MAIN:	7,514.27	283,335.00	8,200.89	8,200.89	2,801.97	272,332.14	4
10-700-0000	NON-DEPARTMENTAL:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-700-0200	GENERAL ADJUSTMENTS-FOR BUDGET	0.00	57,500.00	0.00	0.00	0.00	57,500.00	0
10-700-0206	MERIT AWARDS	0.00	83,000.00	0.00	0.00	0.00	83,000.00	0
10-700-1000	PUBLIC INFORMATION/PARKS	0.00	20,500.00	0.00	0.00	0.00	20,500.00	0
10-700-1120	INTERNET- FIBER HUB CONNECTION	0.00	8,000.00	0.00	0.00	629.52	7,370.48	8

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
10-700-1130	INFORMATION TECHNOLOGY SERVICES	11,996.57	67,000.00	4,956.77	4,956.77	0.00	62,043.23	7
10-700-1250	EURY'S LANDING CONDOMINIUM ANNU,	0.00	800.00	0.00	0.00	0.00	800.00	0
10-700-1410	HUMAN RESOURCES - EMPLOYMENT	7,668.15	0.00	0.00	0.00	0.00	0.00	0
10-700-1450	EMPLOYEE ENGAGEMENT	93.91	0.00	0.00	0.00	0.00	0.00	0
10-700-1592	WBD PROJECTS	427.77	70,000.00	887.18	887.18	0.00	69,112.82	1
10-700-4510	PROFESSIONAL SERVICES	0.00	96,500.00	3,595.30	3,595.30	0.00	92,904.70	4
10-700-4530	LEGAL SERVICES	16,664.25	187,000.00	10,933.50	10,933.50	0.00	176,066.50	6
10-700-5600	CONTRIBUTIONS TO OTHER AGENCIES	0.00	2,100.00	2,100.00	2,100.00	0.00	0.00	100
10-700-5750	DREDGING	0.00	85,000.00	0.00	0.00	0.00	85,000.00	0
10-700-8010	DEBT SERVICE - PRINCIPAL	100,000.00	100,000.00	200,000.00	200,000.00	0.00	100,000.00 -	200
10-700-8011	DEBT SERVICE - INTEREST	7,415.97	10,457.00	11,863.63	11,863.63	0.00	1,406.63 -	113
	700 NON-DEPARTMENTAL:	144,266.62	787,857.00	234,336.38	234,336.38	629.52	552,891.10	30
	GENERAL FUND TRANSFERS:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-800-8000	TRANSFER TO CAPITAL RESERVE	0.00	590,570.00	0.00	0.00	0.00	590,570.00	0
	General Fund Expenditure Totals	1,387,378.75	14,012,629.00	1,143,442.51	1,143,442.51	887,283.20	11,981,903.29	14

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10 General Fund	Prior	Current	YTD
Revenues:	303,283.37	399,559.00	399,559.00
Expenditures:	1,387,378.75	1,143,442.51	2,030,725.71
Net Income:	1,084,095.38 -	743,883.51 -	1,631,166.71 -

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
40-303-0009	GRANTS NC	0.00	175,000.00	0.00	0.00	0.00	175,000.00 -	0
40-305-0001	REVENUE ACCOUNT REGULAR - WATEF	130,011.98	1,390,012.00	137,434.24	137,434.24	0.00	1,252,577.76 -	10
40-305-0002	REVENUE ACCOUNT REGULAR - SEWEI	302,480.55	3,317,091.00	317,390.86	317,390.86	0.00	2,999,700.14 -	10
40-305-0003	WATER TAP IN FEES	6,875.00	48,000.00	11,150.00	11,150.00	0.00	36,850.00 -	23
40-305-0004	SEWER TAP IN FEE	5,250.00	50,000.00	8,250.00	8,250.00	0.00	41,750.00 -	16
40-305-0005	ACCOUNT SERVICE CHARGES	1,940.00	15,000.00	1,185.00	1,185.00	0.00	13,815.00 -	8
40-305-0008	LATE FEES - WATER	5,019.32	40,000.00	3,891.68	3,891.68	0.00	36,108.32 -	10
40-305-0009	LATE FEES - SEWER/GREASE	6.33	0.00	4.24	4.24	0.00	4.24	0
40-305-0010	RETURNED CHECK FEES - WATER	75.00	0.00	100.00	100.00	0.00	100.00	0
40-305-0012	TEMPORARY UTILITY USE CHARGE	600.00	1,000.00	0.00	0.00	0.00	1,000.00 -	0
40-305-0013	SPRINKLER FEES	0.00	4,000.00	0.00	0.00	0.00	4,000.00 -	0
40-305-0014	SEWER ALLOCATION REQUEST FEE	50.00	0.00	50.00	50.00	0.00	50.00	0
	Utility Fund Revenue Totals	452,308.18	5,040,103.00	479,456.02	479,456.02	0.00	4,560,646.98 -	10
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
40-800-0206	MERIT AWARDS	0.00	22,275.00	0.00	0.00	0.00	22,275.00	0
40-800-1240	CONTRIBUTION TO GF FOR ADMIN SER	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0
40-800-8000	TRANSFER TO CAPITAL RESERVE	0.00	493,543.00	0.00	0.00	0.00	493,543.00	0
	800 Total	0.00	765,818.00	0.00	0.00	0.00	765,818.00	0
40-810-0000	SEWER DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
40-810-0200	SALARIES AND WAGES	57,675.63	554,916.00	49,354.07	49,354.07	0.00	505,561.93	9
40-810-0201	OVERTIME	5,632.15	55,120.00	3,268.84	3,268.84	0.00	51,851.16	6
40-810-0500	FICA EXPENSE	4,684.97	48,587.00	3,893.66	3,893.66	0.00	44,693.34	8
40-810-0600	GROUP INSURANCE EXPENSE	5,694.08	65,209.00	5,181.82	5,181.82	0.00	60,027.18	8
40-810-0700	RETIREMENT EXPENSE	10,336.34	109,464.00	9,361.03	9,361.03	0.00	100,102.97	9
40-810-0800	WORKERS COMPENSATION	14,072.00	14,275.00	0.00	0.00	0.00	14,275.00	0
40-810-1110	TELEPHONE	498.08	9,300.00	0.00	0.00	456.91	8,843.09	5

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
40-810-1111	TELEPHONE-CELLULAR	0.00	970.00	0.00	0.00	96.99	873.01	10
40-810-1120	INTERNET/CABLE	0.00	4,700.00	0.00	0.00	373.60	4,326.40	8
40-810-1130	POSTAGE	516.12	6,000.00	568.13	568.13	181.77	5,250.10	12
40-810-1210	OFFICE SUPPLIES	0.00	1,500.00	0.00	0.00	56.44	1,443.56	4
40-810-1230	OFFICE CONTRACT SERVICES	184.40	4,200.00	192.39	192.39	0.00	4,007.61	5
40-810-1250	DUES & SUBSCRIPTIONS	83.52	1,300.00	0.00	0.00	25.60	1,274.40	2
40-810-1310	ELECTRIC	14,431.95	213,985.00	16,336.57	16,336.57	706.80	196,941.63	8
40-810-1330	WATER/SEWER/SOLID WASTE	0.00	1,600.00	0.00	0.00	95.10	1,504.90	6
40-810-1420	OSHA/SAFETY COMPLIANCE	177.14	3,100.00	101.55	101.55	117.41	2,881.04	7
40-810-1430	TRAINING - REGISTRATION & CLASS MA	0.00	3,900.00	85.00	85.00	0.00	3,815.00	2
40-810-1440	UNIFORMS	424.92	7,000.00	497.52	497.52	0.00	6,502.48	7
40-810-1510	BUILDING MAINT	178.03	15,500.00	0.00	0.00	6,458.38	9,041.62	42
40-810-1512	JANITORIAL SUPPLIES	0.00	1,000.00	0.00	0.00	89.65	910.35	9
40-810-1610	NON-CAPITAL EQUIPMENT PURCHASE	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
40-810-1630	EQUIPMENT MAINT & REPAIRS	1,880.16	111,279.00	5,827.99	5,827.99	8,854.05	96,596.96	13
40-810-1710	AUTO FUEL	1,242.25	18,480.00	1,096.90	1,096.90	0.00	17,383.10	6
40-810-1730	VEHICLE MAINT & REPAIRS	146.63	8,000.00	36.00	36.00	638.00	7,326.00	8
40-810-1810	PERMITS & FEES - RECCURING	2,560.00	8,260.00	0.00	0.00	0.00	8,260.00	0
40-810-1830	COMPLIANCE TESTING	474.00	10,000.00	571.00	571.00	0.00	9,429.00	6
40-810-3310	DEPARTMENT SUPPLIES & MATERIALS	1,115.96	34,000.00	892.68	892.68	33.41	33,073.91	3
40-810-3311	DEPARTMENT SUPPLIES & MATERIALS	5,919.13	70,000.00	9,829.09	9,829.09	0.00	60,170.91	14
40-810-4510	PROFESSIONAL SERVICES	0.00	185,000.00	0.00	0.00	0.00	185,000.00	0
40-810-4550	CONTRACT SERVICES	0.00	68,800.00	0.00	0.00	407.36	68,392.64	1
40-810-4560	STREET PATCHING FOR UTILITY REPAIR	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0
40-810-5400	INSURANCE	58,731.43	65,195.00	0.00	0.00	0.00	65,195.00	0
40-810-5730	CONTINGENCIES	0.00	0.00	480.00	480.00	0.00	480.00	0
40-810-7420	CAPITAL OUTLAY - EQUIPMENT	0.00	430,000.00	0.00	0.00	221,339.00	208,661.00	51
40-810-7440	CAPITAL OUTLAY - CONTRACTED SERV	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
40-810-8010	DEBT SERVICE-PRINCIPAL	0.00	1,029,525.00	0.00	0.00	0.00	1,029,525.00	0
40-810-8011	DEBT SERVICE-INTEREST	0.00	123,999.00	0.00	0.00	0.00	123,999.00	0
	810 SEWER DEPARTMENT	186,658.89	3,359,164.00	107,574.24	107,574.24	239,930.47	3,011,659.29	10
40-812-0000	WATER DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
40-812-0200	SALARIES AND WAGES	24,608.15	244,370.00	20,662.70	20,662.70	0.00	223,707.30	8
40-812-0201	OVERTIME	0.00	10,500.00	0.00	0.00	0.00	10,500.00	0
40-812-0500	FICA EXPENSE	1,872.39	20,820.00	1,565.33	1,565.33	0.00	19,254.67	8
40-812-0600	GROUP INSURANCE EXPENSE	2,135.28	32,605.00	2,592.48	2,592.48	0.00	30,012.52	8
40-812-0700	RETIREMENT EXPENSE	4,015.21	46,853.00	3,663.46	3,663.46	0.00	43,189.54	8
40-812-0800	WORKERS COMPENSATION	7,297.00	6,605.00	0.00	0.00	0.00	6,605.00	0
40-812-1110	TELEPHONE	0.00	2,040.00	0.00	0.00	251.23	1,788.77	12
40-812-1111	TELEPHONE-CELLULAR	0.00	800.00	0.00	0.00	65.85	734.15	8
40-812-1120	INTERNET/CABLE	0.00	3,700.00	0.00	0.00	323.61	3,376.39	9
40-812-1130	POSTAGE	516.12	5,000.00	568.12	568.12	0.00	4,431.88	11
40-812-1210	OFFICE SUPPLIES	10.99	500.00	0.00	0.00	0.00	500.00	0
40-812-1230	OFFICE CONTRACT SERVICES	184.39	3,500.00	192.39	192.39	0.00	3,307.61	6
40-812-1250	DUES AND SUBSCRIPTIONS	27.84	2,000.00	0.00	0.00	0.00	2,000.00	0
40-812-1310	ELECTRIC	4,476.37	50,715.00	5,068.06	5,068.06	0.00	45,646.94	10
40-812-1320	LP GAS	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
40-812-1330	WATER/SEWER/SOLID WASTE	0.00	750.00	0.00	0.00	64.33	685.67	9
40-812-1420	OSHA/SAFETY COMPLIANCE	9.85	1,500.00	0.00	0.00	0.00	1,500.00	0
40-812-1430	TRAINING -REGISTRATION&CLASS MAT	0.00	3,200.00	0.00	0.00	0.00	3,200.00	0
40-812-1440	UNIFORMS	78.00	2,600.00	186.96	186.96	0.00	2,413.04	7
40-812-1510	BUILDING MAINT	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
40-812-1512	JANITORIAL SUPPLIES	0.00	250.00	9.98	9.98	0.00	240.02	4
40-812-1610	NON-CAPITAL EQUIPMENT PURCHASES	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
40-812-1630	EQUIPMENT MAINT. & REPAIRS	3,602.40	22,000.00	13.98	13.98	10,380.00	11,606.02	47

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
40-812-1710	AUTO FUEL	1,444.88	7,875.00	393.66	393.66	0.00	7,481.34	5
40-812-1730	VEHICLE MAINT. & REPAIRS	743.82	4,000.00	0.00	0.00	0.00	4,000.00	0
40-812-1810	PERMITS & FEES - REOCCURRING	0.00	4,575.00	0.00	0.00	0.00	4,575.00	0
40-812-1830	COMPLIANCE TESTING	0.00	13,000.00	300.00	300.00	0.00	12,700.00	2
40-812-3310	DEPARTMENT SUPPLIES & MATERIALS .	196.95	57,000.00	3,492.40	3,492.40	43,987.50	9,520.10	83
40-812-3311	DEPARTMENT SUPPLIES & MATERIALS .	2,319.63	89,000.00	10,444.67	10,444.67	316.80	78,238.53	12
40-812-4550	CONTRACT SERVICES	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0
40-812-4560	STREET PATCHING FOR UTILITY REPAIF	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0
40-812-4570	COUNTY WATER PURCHASE	4,784.93	46,120.00	4,615.25	4,615.25	0.00	41,504.75	10
40-812-5400	INSURANCE	22,993.12	25,415.00	0.00	0.00	0.00	25,415.00	0
40-812-8010	DEBT SERVICE - PRINCIPAL	0.00	97,311.00	0.00	0.00	0.00	97,311.00	0
40-812-8011	DEBT SERVICE - INTEREST	0.00	24,017.00	0.00	0.00	0.00	24,017.00	0
	812 WATER DEPARTMENT	81,317.32	915,121.00	53,769.44	53,769.44	55,389.32	805,962.24	12
	Utility Fund Expenditure Totals	267,976.21	5,040,103.00	161,343.68	161,343.68	295,319.79	4,583,439.53	9

40 Utility Fund	Prior	Current	YTD
Revenues:	452,308.18	479,456.02	479,456.02
Expenditures:	267,976.21	161,343.68	456,663.47
Net Income:	184,331.97	318,112.34	22,792.55

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
60-305-0000	WATER CAPACITY FEES	2,537.00	0.00	476.00	476.00	0.00	476.00	0
60-305-0001	SEWER CAPACITY FEES	7,015.00	0.00	0.00	0.00	0.00	0.00	0
	Impact Fee Fund Revenue Totals	9,552.00	0.00	476.00	476.00	0.00	476.00	0

60 Impact Fee Fund

	Prior	Current	YTD
Revenues:	9,552.00	476.00	476.00
Expenditures:	0.00	0.00	0.00
Net Income:	9,552.00	476.00	476.00

Grand Totals

	Prior	Current	YTD
Revenues:	765,143.55	879,491.02	879,491.02
Expenditures:	1,655,354.96	1,304,786.19	2,487,389.18
Net Income:	890,211.41 -	425,295.17 -	1,607,898.16 -

Comparison of FY 19-24 Sales and Use Tax Distributions									
Sales Month	Collection Month	Distribution Month	Distribution FY 2019	Distribution FY 2020	Distribution FY 2021	Distribution FY 2022	Distribution FY 2023	% change from PY	
July	August	October	\$102,279	\$154,624	\$198,338	\$228,391	\$264,635	16%	
August	September	November	\$118,261	\$147,895	\$158,529	\$217,102	\$249,919	15%	
September	October	December	\$104,910	\$132,455	\$173,832	\$205,782	\$225,122	9%	
October	November	January	\$113,279	\$130,905	\$162,919	\$194,343	\$218,710	13%	
November	December	February	\$118,047	\$116,991	\$155,965	\$191,363	\$181,677	-5%	
December	January	March	\$112,470	\$133,544	\$177,189	\$215,076	\$235,472	9%	
January	February	April	\$91,523	\$110,330	\$137,779	\$150,659	\$195,672	30%	
February	March	May	\$96,640	\$96,305	\$136,463	\$172,209	\$151,089	-12%	
March	April	June	\$127,685	\$127,868	\$191,746	\$217,795	\$229,612	5%	
April	May	July	\$123,099	\$110,588	\$190,518	\$221,813	\$217,699	-2%	
May	June	August	\$145,214	\$158,801	\$210,430	\$232,434	\$240,828	4%	
June	July	September	\$150,652	\$202,009	\$250,816	\$267,403		-100%	
Total			<u>\$1,404,059</u>	<u>\$1,622,314</u>	<u>\$2,144,525</u>	<u>\$2,514,371</u>	<u>\$2,410,436</u>		