



## **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, March 28, 2022 Train Depot- 614 Broad Street Beaufort, NC 28516**

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#### **Call To Order**

#### **Roll Call**

#### **Agenda Approval**

#### **Public Comment**

#### **Items for Discussion and Consideration**

- [1.](#) Zoning Text Amendment - Duplexes as a Permitted Use in the TR Zone
- [2.](#) Minutes
- [3.](#) NCDEQ-DWI Spring 2022 Applications
- [4.](#) FY 2022 Budget Amendment 8
- [5.](#) FY 2022 Audit Contract
- [6.](#) Financial Notes

#### **Mayor/Commissioner Comments**

#### **Closed Session**

- [1.](#) Pursuant to NCGS 143-318.11 (a) (3)

#### **Adjourn**



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**Board of Commissioners  
Work Session Meeting  
4:00 PM Monday, March 28, 2022  
Train Depot, 614 Broad Street**

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**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Zoning Text Amendment - Duplexes as a Permitted Use in the TR Zone

**BRIEF SUMMARY:**

Fred & Joyce McCune have submitted a Text Amendment request to modify Section 8B & Table 8-8 of the Land Development Ordinance to allow Duplexes as a permitted use by right in TR District and remove Duplexes as a Special Use in the TR District. At the March 21, 2022 Planning Board meeting the item was unanimously recommended for approval.

**REQUESTED ACTION:**

Schedule a Public Hearing for April 11<sup>th</sup>

**EXPECTED LENGTH OF PRESENTATION:**

10 Minutes

**SUBMITTED BY:**

Kyle Garner, AICP  
Planning & Inspections Director

**BUDGET AMENDMENT REQUIRED:**

N/A

# BOARD STAFF REPORT

**BOARD ACTION REQUEST**

**Case No. : 22-08**

**TO: Board of Commissioners**  
**FROM: Kyle Garner, Planning Director**  
**DATE: March 22, 2022**  
**RE: LDO Text Amendment Modifying Section 8B (Transitional District) & Table 8-8 (Transitional Zoning Table of Uses) to allow Duplex Dwellings as a Permitted Use and Remove Duplex Dwellings as a Special Use**

**Background**

Fred & Joyce McCune have submitted a Text Amendment request to modify Section 8B & Table 8-8 of the Land Development Ordinance to allow Duplexes as a permitted use by right in TR District and remove Duplexes as a Special Use in the TR District.

Duplexes were made Special Uses in the 2013 update to the Land Development Ordinance. They were previously permitted as two-dwelling units in the previous ordinance under the Office & Institutional Zoning District.

Staff has developed a map showing all the properties this proposed change could affect to include the total number and use data.

It should be noted that there are existing non-conforming uses that if the amendment were to be approved would become conforming uses.

Staff has included “Draft” text language which shows text to be added as **bold highlighted** and that to be removed shown with ~~strikethrough~~.

**Action Needed:**

- Conduct a Public Hearing on the proposed text amendment.
- Decision to modify the Ordinance as requested; to change the modification to other language; or to deny changing the Ordinance

**Attachments:**

- Section 8B & Table 8-8 of the LDO
- Draft Ordinance
- Draft Written Consistency Statement

Agenda Item Prepared By:  
Kyle Garner, Planning Director

Board Action: Motion by \_\_\_\_\_ 2nd by \_\_\_\_\_

## Section 8 Transitional Zoning Districts

### B) *Transitional District (TR).*

The intent of this district is to serve as a transition between residential and more intensive districts. This includes residential and commercial uses with a low noise and traffic impact which would generally be considered compatible with a residential area which may or may not have buffering requirements as documented in section 19 of this Ordinance. Uses in this district which require potable water or sanitary sewer must be connected to both municipal water and municipal sewer.

1) Minimum Lot Size.

All lots in the TR district shall be a minimum of eight thousand square feet (8,000 ft<sup>2</sup>).

2) Minimum Lot Width.

All lots in the TR district shall have a minimum lot width of sixty feet (60') at the minimum building line.

3) Building Setback and Building Height Requirements and Limitations.

Subject to the exceptions allowed in this Ordinance, each structure on a lot in this zoning district shall be set back from the boundary lines of the lot at least the distances provided in the tables set forth in this section. The building height limitation in this district is provided in the tables set forth in this section.

**Table 8-4 Lot Requirements**

<i>District</i>	<i>Front Setback (Right-of-Way)</i>	<i>Rear Setback</i>	<i>Side Setbacks</i>	<i>Building Height Limitation</i>
TR	25 feet	25 feet	15 feet	35 feet

**Table 8-5 Other Lot Requirements**

<i>District</i>	<i>Front Setback (Right-of-Way)</i>	<i>Rear Setback</i>	<i>Side Setbacks</i>	<i>Building Height Limitation</i>
TR	25 feet	25 feet	8 feet	35 feet

4) Accessory Building Setback Requirements.

All accessory buildings must comply with the lot setback requirements as set forth in section 2-F, section 6, section 15, and all other sections of this Ordinance.

5) Permitted Uses.

- |   |  |
|---|--|
| Antenna Co-Location on Existing Tower   | Community Garden   |
| Assisted Living                         | Dock   |
| Athletic Field, Public                  | Dormitory  |
| Bed & Breakfast                         | <b>Dwelling, Duplex</b>                                    |
| Carport                                 | Dwelling, Single-Family                                    |
| Club, Lodge, or Hall                    | Garage, Private Detached                                   |
| Commercial Indoor Recreational Facility | Government/Non-Profit Owned/Operated Facilities & Services |
|   | Group Home   |

Home Occupation  
 Library  
 Mixed Use  
 Mortuary/Funeral Home/  
 Crematorium  
 Neighborhood Recreation Center  
 Indoor/Outdoor, Private  
 Neighborhood Recreation Center,  
 Public  
 Nursing Home  
 Office: Business, Professional, or  
 Medical  
 Park, Public

Personal Service Establishment  
 Public Safety Station  
 Public Utility Facility  
 Religious Institution  
 Resource Conservation Area  
 Restaurant with Indoor Operation  
 Shed  
 Signs, Commercial Free-Standing  
 Swimming Pool (Personal Use)  
 Temporary Construction Trailer  
 Utility Minor  
 Vehicle Charging Station

6) Special Uses (*Special Uses* text may be found in section 20 of this Ordinance).

Accessory Dwelling Unit  
 Aquaculture  
 Financial Institution  
 Cemetery/Graveyard  
 Concealed (Stealth) Antennae &  
 Towers  
 Day Care Center  
 Day Care/Child Care Home  
~~Dwelling, Duplex~~  
 Golf Course, Privately Owned  
 Golf Driving Range  
 Hotel or Motel  
 Kennel, Indoor/Outdoor Operation  
 Marina

Museum  
 Other Freestanding Towers  
 Outdoor Amphitheater, Public  
 Parking Lot  
 Preschool  
 Produce Stand/Farmers' Market  
 Retail Store  
 Satellite Dish Antenna  
 School, K-12  
 School, Post-Secondary  
 Tavern/Bar/ Pub with Indoor  
 Operation  
 Utility Facility

Land Development Ordinance Uses		TCA	TR	PUD	CS-MU
<b>Residential Uses</b>					
<b>Group Living</b>	Assisted Living	P	P	S	
	Dormitory	P	P	S	
	Group Home	P	P	S	
	Nursing Home	P	P	S	
<b>Household Living</b>	Accessory Dwelling Unit		S	S	
	<b>Dwelling, Duplex/Townhome</b>	P	P	S	
	Dwelling, Multi-Family	P		S	P
	Dwelling, Single-Family	S	P	S	P
	Manufactured Home			S	
	Manufactured Home Park			S	
	Recreational Vehicle Park			S	
<b>Mixed Uses</b>					
	Mixed Use	S	P	S	P
<b>Public/Institutional Uses</b>					
<b>Aviation</b>	Airport/Landing Strip			S	
<b>Cemeteries/ Graveyards</b>	Cemetery/Graveyard		S	S	
<b>Cultural Facilities</b>	Library		P	S	
	Museum		S	S	
<b>Day Care</b>	Day Care Center		S	S	
	Day Care/Child Care Home		S	S	
<b>Government Services</b>	Government/Non-Profit Owned/ Operated Facilities & Services	P	P	S	
	Public Safety Station	P	P	S	
	Public Utility Facility	P	P	S	P
<b>Hospitals</b>	Hospital			S	
<b>Park and Athletic Fields, Public Use</b>	Athletic Field, Public			S	
	Community Garden	P	P	S	
	Neighborhood Recreation Center, Public	P	P	S	
	Outdoor Amphitheater, Public	S	S	S	
	Park, Public	P	P	S	P
	Resource Conservation Area	P	P	S	
<b>Religious Uses</b>	Religious Institution	S	P	S	P
<b>Educational Uses</b>	Preschool	S	S	S	
	School, K-12		S	S	
	School, Post-Secondary	S	S	S	
<b>Non-Governmental Facilities</b>	Transportation Facility	S		S	
	Utility Facility	S	S	S	P
	Utility Minor	P	P	S	P
<b>Agricultural Uses</b>	Agritourism			S	
	Aquaculture		S	S	
	Farming, General			S	
	Forestry			S	
	Produce Stand/Farmers' Market		S	S	P

**DRAFT ORDINANCE 22-0**

AN ORDINANCE TO MODIFY THE Town of Beaufort *Land Development Ordinance (LDO)*, specifically Section 8B (Transitional District) & Table 8-8 (Transitional Zoning Table of Uses)

WHEREAS, the Beaufort Land Development Ordinance contains regulations which establish the development of land within the Town of Beaufort and its Extraterritorial Jurisdiction; and

WHEREAS, the Beaufort Planning Board has reviewed these ordinance text amendments and unanimously recommended its adoption; and

WHEREAS, the Board of Commissioners determines that the public interest will be served by adopting the following text amendments to modify text as it relates to these items.

NOW THEREFORE be it ordained by the Board of Commissioners of the Town of Beaufort as follows:

The Town of Beaufort LDO is amended as follows:

## Section 8 Transitional Zoning Districts

### C) *Transitional District (TR).*

The intent of this district is to serve as a transition between residential and more intensive districts. This includes residential and commercial uses with a low noise and traffic impact which would generally be considered compatible with a residential area which may or may not have buffering requirements as documented in section 19 of this Ordinance. Uses in this district which require potable water or sanitary sewer must be connected to both municipal water and municipal sewer.

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7) Building Setback and Building Height Requirements and Limitations.

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8) Accessory Building Setback Requirements.

All accessory buildings must comply with the lot setback requirements as set forth in section 2-F, section 6, section 15, and all other sections of this Ordinance.

7) Permitted Uses.

- |   |  |
|---|--|
| Antenna Co-Location on Existing Tower   | Community Garden   |
| Assisted Living                         | Dock   |
| Athletic Field, Public                  | Dormitory  |
| Bed & Breakfast                         | <b>Dwelling, Duplex</b>  |
| Carport                                 | Dwelling, Single-Family  |
| Club, Lodge, or Hall                    | Garage, Private Detached                                       |
| Commercial Indoor Recreational Facility | Government/Non-Profit Owned/<br>Operated Facilities & Services |
|   | Group Home   |

Home Occupation	Personal Service Establishment
Library	Public Safety Station
Mixed Use	Public Utility Facility
Mortuary/Funeral Home/ Crematorium	Religious Institution
Neighborhood Recreation Center Indoor/Outdoor, Private	Resource Conservation Area
Neighborhood Recreation Center, Public	Restaurant with Indoor Operation
Nursing Home	Shed
Office: Business, Professional, or Medical	Signs, Commercial Free-Standing
Park, Public	Swimming Pool (Personal Use)
	Temporary Construction Trailer
	Utility Minor
	Vehicle Charging Station

8) Special Uses (*Special Uses* text may be found in section 20 of this Ordinance).

Accessory Dwelling Unit	Museum
Aquaculture	Other Freestanding Towers
Financial Institution	Outdoor Amphitheater, Public
Cemetery/Graveyard	Parking Lot
Concealed (Stealth) Antennae & Towers	Preschool
Day Care Center	Produce Stand/Farmers' Market
Day Care/Child Care Home	Retail Store
<del>Dwelling, Duplex</del>	Satellite Dish Antenna
Golf Course, Privately Owned	School, K-12
Golf Driving Range	School, Post-Secondary
Hotel or Motel	Tavern/Bar/ Pub with Indoor Operation
Kennel, Indoor/Outdoor Operation	Utility Facility
Marina	

Land Development Ordinance Uses		TCA	TR	PUD	CS-MU
<b>Residential Uses</b>					
<b>Group Living</b>	Assisted Living	P	P	S	
	Dormitory	P	P	S	
	Group Home	P	P	S	
	Nursing Home	P	P	S	
<b>Household Living</b>	Accessory Dwelling Unit		S	S	
	<b>Dwelling, Duplex/Townhome</b>	P	P	S	
	Dwelling, Multi-Family	P		S	P
	Dwelling, Single-Family	S	P	S	P
	Manufactured Home			S	
	Manufactured Home Park			S	
	Recreational Vehicle Park			S	
<b>Mixed Uses</b>					
	Mixed Use	S	P	S	P
<b>Public/Institutional Uses</b>					
<b>Aviation</b>	Airport/Landing Strip			S	
<b>Cemeteries/ Graveyards</b>	Cemetery/Graveyard		S	S	
<b>Cultural Facilities</b>	Library		P	S	
	Museum		S	S	
<b>Day Care</b>	Day Care Center		S	S	
	Day Care/Child Care Home		S	S	
<b>Government Services</b>	Government/Non-Profit Owned/ Operated Facilities & Services	P	P	S	
	Public Safety Station	P	P	S	
	Public Utility Facility	P	P	S	P
<b>Hospitals</b>	Hospital			S	
<b>Park and Athletic Fields, Public Use</b>	Athletic Field, Public			S	
	Community Garden	P	P	S	
	Neighborhood Recreation Center, Public	P	P	S	
	Outdoor Amphitheater, Public	S	S	S	
	Park, Public	P	P	S	P
	Resource Conservation Area	P	P	S	
<b>Religious Uses</b>	Religious Institution	S	P	S	P
<b>Educational Uses</b>	Preschool	S	S	S	
	School, K-12		S	S	
	School, Post-Secondary	S	S	S	
<b>Non-Governmental Facilities</b>	Transportation Facility	S		S	
	Utility Facility	S	S	S	P
	Utility Minor	P	P	S	P
<b>Agricultural Uses</b>	Agritourism			S	
	Aquaculture		S	S	
	Farming, General			S	
	Forestry			S	
	Produce Stand/Farmers' Market		S	S	P

Enacted on motion of Commissioner ---- and carried on a vote of \_\_\_\_\_ in favor and 0 against.

This, the \_\_\_\_\_<sup>th</sup> day of 2022.

TOWN OF BEAUFORT

By: \_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_ Town Clerk



<u>PIN15</u>	<u>OWNER</u>	<u>Acreage</u>	<u>ITE</u>	<u>HOU5</u>	<u>SITE</u>	<u>ST</u>	<u>SITE</u>	<u>Use_desc</u>
730617109762000	OLD TOWN CEMETERY	1.7750	0000411	ANN	ST		CEMETERY	EXEMPT
731605096049000	GRACE PRESBYTERIAN CHURCH	4.9900	0002101	LIVE OAK	ST		CHURCHES	
731609072219000	BEAUFORT FIRST FWB CHURCH	10.3600	0001947	LIVE OAK	ST		CHURCHES	
730617110361000	ST PAULS EPISCOPAL CHURCH	2.0000	0000000				CHURCHES	
730617200857000	PURVIS CHAPEL CEMETERY/EDUCATI	0.1610	0000215	CRAVEN	ST		CHURCHES	
730617201718000	PURVIS CHAPEL CHURCH	0.2210	0000217	CRAVEN	ST		CHURCHES	
730617107661000	FIRST BAPTIST CHURCH BEAUFORT	0.4990	0000403	ANN	ST		CHURCHES	
730617104651000	FIRST BAPTIST CHURCH BEAUFORT	0.6620	0000000	ANN	ST		CHURCHES	
730617109540000	ANN STREET METHODIST CHURCH	0.2380	0000417	ANN	ST		CHURCHES	
730617109293000	ANN STREET METHODIST CHURCH	1.1850	0000500	ANN	ST		CHURCHES	
731605081163000	MERCER BUILDING & DESIGN INC	0.0000	0000106	PROFESSIONAL PARK	DR		COMM	CONDO
731605080236000	VAN DYKEN,DEBORAH ANNE	0.0000	0000106	PROFESSIONAL PARK	DR		COMM	CONDO
731605081195000	STREAMLINE DVLPER5 HLD CO LLC	0.0000	0000106	PROFESSIONAL PARK	DR		COMM	CONDO
731605080269000	MERCER BUILDING & DESIGN INC	0.0000	0000106	PROFESSIONAL PARK	DR		COMM	CONDO
730608977059000	COASTAL FITNESS & HEALTH INC	3.7800	0000105	PROFESSIONAL PARK	DR		COMMERCIAL	
731605073874000	SCHMITT & AUSTIN PROPRTIE LLC	1.0870	0000102	PROFESSIONAL PARK	DR		COMMERCIAL	
731605075636000	SCHMITT & AUSTIN PROPRTIE LLC	1.3600	0001975	LIVE OAK	ST		COMMERCIAL	
730616845329000	JAMES J CROSSWELL JR MD PA	0.5490	0000097	CAMPEN	RD		COMMERCIAL	
730616739801000	CAP INVESTMENTS OF BEAUFRT LLC	0.3780	0001621	LIVE OAK	ST		COMMERCIAL	
730616738706000	SHORT,WILLIAM DAVID ETUX DEBRA	0.6130	0001619	LIVE OAK	ST		COMMERCIAL	
730618414806000	BALLOU-LEWIS PROPERTIES LLC	15.9000	0000801	MULBERRY	ST		COMMERCIAL	
730618400137000	JONES,LOGAN LOUIS ETAL RAWSON	0.3500	0000900	CEDAR	ST		COMMERCIAL	
730608987167000	COURTYARD EAST OWNERS ASSO INC	0.9710	0000000				COMMON AREA	
731605081211000	MERCER BUILDING & DESIGN INC	0.0000	0000106	PROFESSIONAL PARK	DR		COMMON AREA	
730617212200000	CARTERET COUNTY COURTHOUSE	4.9810	0000000				COUNTY GOVERN	
730617109926000	CARTERET COUNTY	0.2290	0000402	BROAD	ST		COUNTY GOVERN	
730617108836000	CARTERET COUNTY	0.3220	0000210	TURNER	ST		COUNTY GOVERN	
730618206816000	COUNTY OF CARTERET	0.0370	0000309	QUEEN	ST		COUNTY GOVERN	
730617202632000	SOCIAL SERVICES OFFICES	1.2630	0000210	CRAVEN	ST		COUNTY GOVERN	
730617203638000	CARTERET COUNTY	0.1010	0000000				COUNTY GOVERN	
730617204603000	CARTERET COUNTY	0.2290	0000000				COUNTY GOVERN	
730617204536000	CARTERET COUNTY	0.0550	0000000				COUNTY GOVERN	
730608989357000	EAST CAROLINA COMMUNITY DEVELO	0.7940	0000108	PROFESSIONAL PARK	DR		EXEMPT	

730608985163000	COASTAL COMMUNITY ACTION INC	1.1580	0000201	PROFESSIONAL PARK	DR	EXEMPT
730608984057000	COASTAL COMMUNITY ACTION INC	0.4570	0000000			EXEMPT
731605082052000	FRANKLIN MASONIC LODGE 109	0.8060	0000104	PROFESSIONAL PARK	DR	EXEMPT
730617108982000	CONCORDIA LODGE 11	0.2470	0000212	TURNER	ST	EXEMPT
730618301802000	HERO LODGE 248	0.0480	0000616	CEDAR	ST	EXEMPT
639620903752000	UNITED STATES OF AMERICA	9.8000	0000101	PIVERS ISLAND	RD	FEDERAL EXEMPT
639500992754000	DUKE UNIVERSITY	14.5200	0000135	DUKE MARINE LAB	RD	ISLAND
730618302387000	COASTAL CONUNDRUM COMPANY INC	0.2500	0000305	MARSH	ST	MULTIFAMILY 2-4
730507698466000	JOHNSON,VON J	0.0000	0000106	BEAUFORT WALK		MULTIFAMILY 2-4
730507699425000	FEEHAN,SUSAN V ETAL CAR MALONY	0.0000	0000104	BEAUFORT WALK		MULTIFAMILY 2-4
730507699495000	FOWLER,ROBERT O ETUX J CHRISTY	0.0000	0000102	BEAUFORT WALK		MULTIFAMILY 2-4
730507790464000	CUNNINGHAM,BOBBY ETUX LAURIE	0.0000	0000100	BEAUFORT WALK		MULTIFAMILY 2-4
730507790310000	SATTERLY,LAURA BETH	0.0000	0000103	BEAUFORT WALK		MULTIFAMILY 2-4
730507790370000	TOMLINSON,RITA MARY	0.0000	0000101	BEAUFORT WALK		MULTIFAMILY 2-4
731605076805000	TAYLOR,GEORGE A ETUX MARIA L/T	0.4680	0000103	PEARL	DR	RESIDENTIAL
731605076779000	TAYLOR,GEORGE A ETUX MARIA L/T	0.4840	0000101	PEARL	DR	RESIDENTIAL
730616844362000	CROSSWELL,JAMES J JR	0.1610	0001641	LIVE OAK	ST	RESIDENTIAL
730616844239000	LLEW & ELAINE RENTALS LLC	0.1640	0001639	LIVE OAK	ST	RESIDENTIAL
730616844204000	LLEW & ELAINE RENTALS LLC	0.1680	0001637	LIVE OAK	ST	RESIDENTIAL
730616843169000	WARREN,SARAH MASON	0.2100	0001635	LIVE OAK	ST	RESIDENTIAL
730616842183000	TICKLE,WILLIAM R JR ETUX MICHE	0.5560	0001633	LIVE OAK	ST	RESIDENTIAL
730616842016000	NASTASE,EDWARD N	0.3050	0001631	LIVE OAK	ST	RESIDENTIAL
730616841040000	YOUNG,JAMES WILLIAM II	0.4100	0001629	LIVE OAK	ST	RESIDENTIAL
730616830985000	BOYD,MICHAEL W ETUX CHRISTA	0.2280	0001627	LIVE OAK	ST	RESIDENTIAL
730616830829000	LEWIS,KENNETH R ETUX PATRICIA	0.4580	0001625	LIVE OAK	ST	RESIDENTIAL
730616737720000	DALE,VICTORIA E T ETVIR JAMES	0.2750	0001617	LIVE OAK	ST	RESIDENTIAL
730616736678000	WILLIS,CECIL M JR ETUX ANITA	0.3190	0001615	LIVE OAK	ST	RESIDENTIAL
730616736614000	WILLIS,TIMOTHY R	0.3240	0001613	LIVE OAK	ST	RESIDENTIAL
730617112347000	NC COASTAL LIFE LLC	0.1500	0000210	BROAD	ST	RESIDENTIAL
730617112384000	SOUTHGATE MANAGEMENT LLC	0.1100	0000212	BROAD	ST	RESIDENTIAL
730617112274000	BARNES,GAIL RACKLEY	0.2530	0000213	ORANGE	ST	RESIDENTIAL
730617113226000	WHEELER,DAVID S ETUX WINNIFORD	0.0900	0000215	ORANGE	ST	RESIDENTIAL
730617112139000	DANIEL,ALLISON D	0.2580	0000211	ORANGE	ST	RESIDENTIAL
730617018291000	COSTLOW,VIRGINIA HERRMAN MASOI	0.1430	0000201	ANN	ST	RESIDENTIAL

730617112134000	RODDEWIG,ROBBIN E ETUX JENNIFE	0.0840	0000209	ORANGE	ST	RESIDENTIAL
730617112111000	GAULDEN,LAURA ETAL HOLLAND	0.0750	0000207	ORANGE	ST	RESIDENTIAL
730617111098000	SEIGLER,ELIZABETH C	0.0770	0000205	ORANGE	ST	RESIDENTIAL
730617111052000	GAULDEN,LAURA ETAL HOLLAND	0.2110	0000219	ANN	ST	RESIDENTIAL
730617107777000	BEAUFORT LODGE HOSPITALITY LLC	0.2840	0000204	TURNER	ST	RESIDENTIAL
730617103685000	HARRIS,STEPHEN W JR ETUX MARGE	0.1840	0000310	ANN	ST	RESIDENTIAL
730617204661000	EKUEHL,JESSICA	0.0800	0000223	QUEEN	ST	RESIDENTIAL
730617203459000	QUEEN ST PROPERTIES OF BFT LLC	0.1540	0000213	QUEEN	ST	RESIDENTIAL
730617201435000	MYERS,THOMAS D ETUX JEWEL	0.2180	0000505	ANN	ST	RESIDENTIAL
730617200455000	SULLIVAN,JAMES B	0.2220	0000200	CRAVEN	ST	RESIDENTIAL
730617203496000	THE EITNER FAMILY LLC	0.0890	0000209	QUEEN	ST	RESIDENTIAL
730617202372000	MCGINNIS,EILEEN B	0.1920	0000513	ANN	ST	RESIDENTIAL
730507698390000	CLARK,JAMIE M ETAL MARIE K	1.0000	0000107	BEAUFORT WALK		RESIDENTIAL
730507699350000	COX,PAUL D ETUX LISA A	1.0000	0000105	BEAUFORT WALK		RESIDENTIAL
730617203424000	YOST,MARK S	0.0680	0000211	QUEEN	ST	RESIDENTIAL
730617203416000	STEWART,JOHN ALEXANDER JR ETAL	0.3190	0000511	ANN	ST	RESIDENTIAL
731605194019000	HEAVYWEIGHT PROPERTIES LLC	1.8750	0002124	LIVE OAK	ST	VACANT
730616739865000	CAP INVESTMENTS OF BEAUFRT LLC	0.2650	0001623	LIVE OAK	ST	VACANT
730617201494000	ANN STREET METHODIST CHURCH	0.2750	0000507	ANN	ST	VACANT
730507697476000	MCCUNE,FREDERICK JOHN	0.0000	0000108	BEAUFORT WALK		VACANT
730507697338000	MCCUNE,FREDERICK JOHN	0.0000	0000112	BEAUFORT WALK		VACANT
730507697380000	MCCUNE,JOYCE	0.0000	0000109	BEAUFORT WALK		VACANT
731605193243000	ALLEY HILL LLC	1.5970	0002132	LIVE OAK	ST	VACANT
730617103546000	DAVIDSON,ARIAIL SCOTT	0.1840	0000308	ANN	ST	VACANT
730617104662000	GROTHER,SANDRA F	0.1840	0000312	ANN	ST	VACANT
730617113341000	BOWEN,MARY ELIZABETH WARD	0.1430	0000214	BROAD	ST	VACANT W/ XFOB



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

**APPLICATION FOR AN AMENDMENT TO THE**  
**BEAUFORT ZONING MAP Ordinance**

**Instructions:**

Please complete the application below, include all the required attachments and the **\$300.00** for **Rezoning request with no Land Use Plan Change** or **\$400.00** for **Rezoning Request with Land Use Plan Change** and return to the Beaufort Town Hall, 701 Front Street or P.O. Box 390, Beaufort, N.C., 28516. Incomplete applications will not be processed and **will be** returned to the applicant. Please contact Planning and Inspections at 252-728-2142 if there are any questions.

**APPLICANT INFORMATION**

Applicant Name: Neil + Joyce McCune  
Applicant Address: 608 Ann Street, Beaufort, NC 28516  
Phone Number: 252-728-7821 Email: joyce@historicbeaufort.com  
Property Owner Name: Same  
Address of Property Owner: \_\_\_\_\_  
Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

**PROPERTY INFORMATION**

Property Address: NA - Text Amendment  
15-Digit PIN: NA Lot/Block Number: \_\_\_\_\_  
Size of Property (in square feet or acres): \_\_\_\_\_  
Current Zoning: \_\_\_\_\_ Requested Zoning: \_\_\_\_\_  
Current Use of Property:  Residential  Vacant  Commercial  Other: \_\_\_\_\_

Applicant Signature: [Signatures] Date of Applicant's Signature: 2/28/22 2/28/22  
Property Owner Signature (if different than applicant): \_\_\_\_\_ Date of Owner's Signature: \_\_\_\_\_

An application fee of **\$300.00** for **Rezoning request with no Land Use Plan Change** or **\$400.00** for **Rezoning Request with Land Use Plan Change**, either in cash, money order, or check made payable to the "Town of Beaufort," should accompany this application. Payments can be made in person on the day of submittal and at such time, a credit card can be used to make the payment. Credit card payments are subject to a 3% extra fee.

Please refer to the *Land Development Ordinance*, Section 3 and all other pertinent sections for the information required to accompany this application.

**REQUIRED ATTACHMENTS FOR AN AMENDMENT TO THE  
BEAUFORT ZONING MAP**

**Please provide the following as attachments to the zoning map amendment form:**

1. A statement as to whether or not the proposed zoning amendment is consistent with the Beaufort Land Use Plan.
2. A statement as to how the zoning amendment will promote the public health, safety or general welfare of the Town of Beaufort.
3. Proof of ownership (For example: a copy of the deed or city tax statement).

If a property is owned by more than one individual or if multiple properties under different ownership are applying under one request, attach a statement and signatures indicating that all owners have given consent to request the zoning change.

4. An area map of property to scale which includes:
  - North Arrow;
  - All Property lines and accurate property line dimensions;
  - Adjacent streets and names;
  - Location of all easements;
  - Location of all structures;
  - Zoning classifications of all abutting properties.
5. Please submit one digital/electronic copy of any drawings or plans associated with the amendment. At least one paper copy of the drawings or plans should also be submitted.
6. A TYPED list all property owners (with addresses) within 100 feet of the boundary lines of all properties requested to be rezoned (notification of adjacent property owners by the Town is required by North Carolina law).

Pdf or  
Jpeg?  
CAN?

**THE COMPLETE APPLICATION WITH SUPPORTING  
DOCUMENTATION IS DUE TO TOWN STAFF AT LEAST 15 WORKING  
DAYS PRIOR TO A SCHEDULED PLANNING BOARD MEETING.**

The Town's website is [www.beaufortnc.org](http://www.beaufortnc.org).

OFFICE USE ONLY

Revised 08/2020

Received by: \_\_\_\_\_

Reviewed for Completeness By: \_\_\_\_\_

Date: \_\_\_\_\_

Date Deemed Complete and Accepted: \_\_\_\_\_

Feb 26, 2022

To: the Town of Beaufort Planning Department

From: Joyce and Frederick McCune

Regarding needed Text Amendment

In Beaufort’s previous zoning ordinance that was in place before 2013, there was a zoning category “Office and Institutional” or O&I which was designed for offices, light commercial and single and duplex residential housing.

In 2013 the town completely revised their zoning ordinance and replaced it with the current ordinance. In doing so, they replaced the O&I designation with what is now the TR or Transitional zone. Similar to the O&I zone it permits offices, medical, mixed use, clubs, B&Bs, dormitory, group homes, funeral homes and Single Family Dwellings. However Duplex Family Dwellings were eliminated as a Permitted use and became a Special Use under the new ordinance.

First, this made many properties in Beaufort that were conforming duplex units under the O&I designation became Non-Conforming after 2013. This places a great burden on all the homeowners that now find themselves owning Non-Conforming to go back through the entire rezoning process just to be returned to the Conforming status they enjoyed before 2013.

Secondly, the current TR zoning designation, while permitting dormitories, group homes, B&Bs, mixed use, and nursing homes also permits Single Family dwellings but does not permit Duplex dwellings. This is frankly illogical when so many multiple housing arrangements are permitted in TR but not Duplexes. It really seems to be an oversight when the zoning ordinance was changed in 2013.

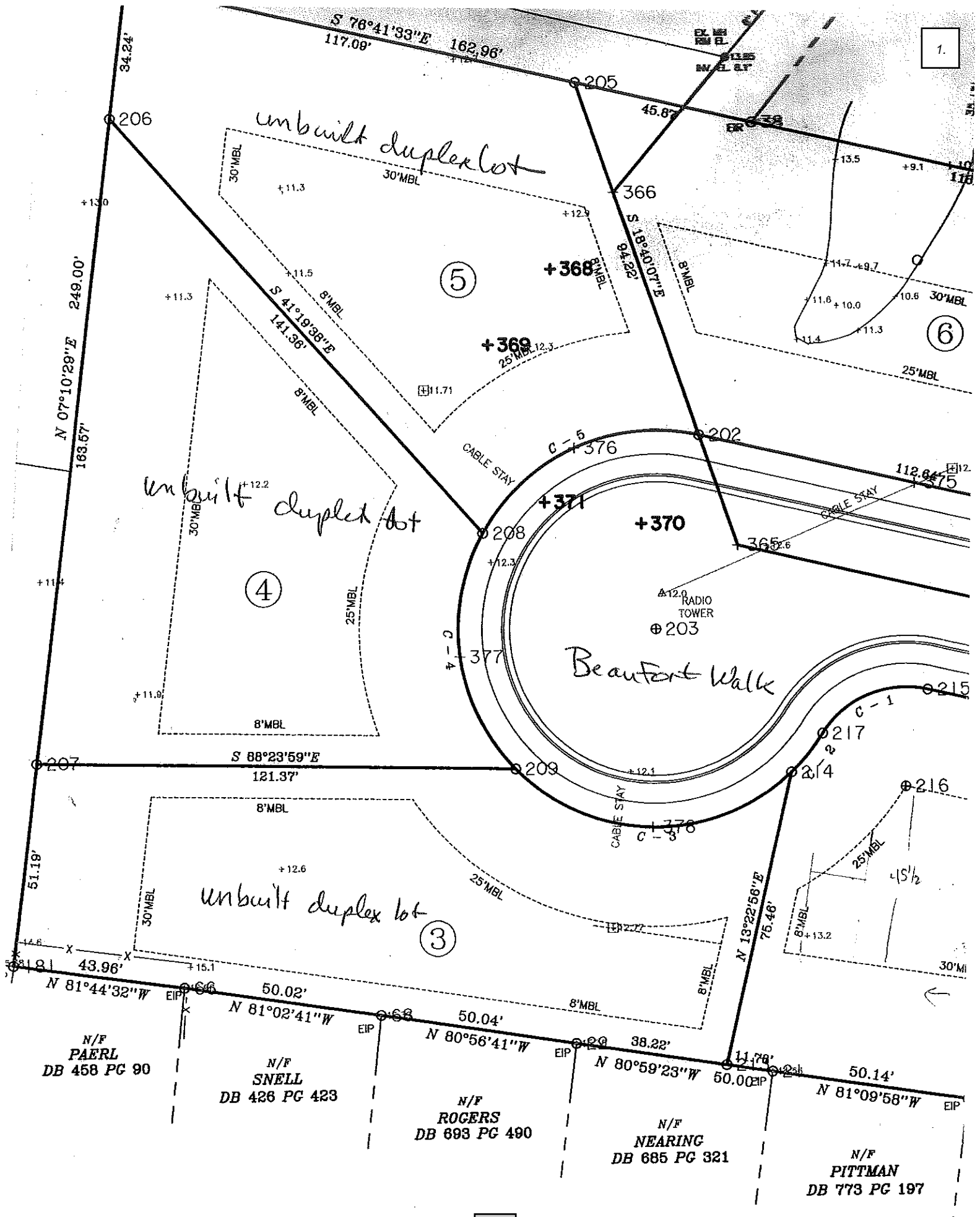
We own several properties on Marsh Street and in Beaufort Walk that were conforming in O&I and now are non-conforming in TR. The entire Beaufort Walk neighborhood is duplex units and they are all non-conforming as they were built under O&I and were conforming before 2013.

An examination of all the TR zoned properties in the town of Beaufort reveals that most of the properties are church connected or light commercial and/or fully developed. Adding duplex would affect none of these properties. Only the few now non-conforming or unbuilt parcels would be improved by making duplex a permitted use under TR such as Beaufort Walk and the old school property.

Further, making duplexes permitted uses in TR further increases the housing inventory potential in Beaufort when affordable housing is scarce and badly needed.

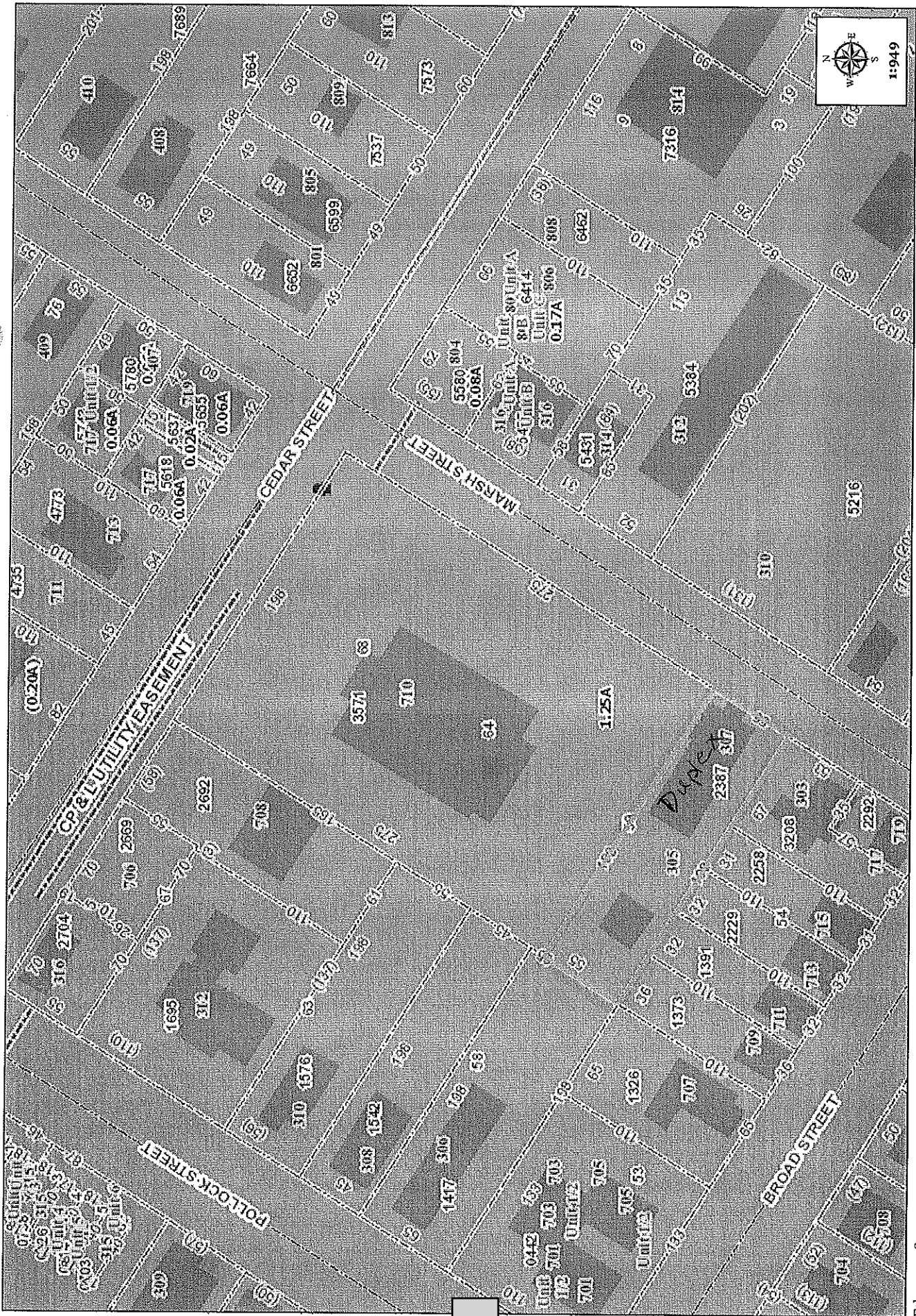
We request the staff and the Town of Beaufort amend the current zoning designation Transitional to move duplex dwelling to a permitted use.

Thank you.





# Carteret County, N. C.



February 28, 2022

The information displayed by this website is prepared for the inventory of real property found within this jurisdiction and is compiled from recorded deeds, plats, and other public records and data. Users of this information are hereby notified that the aforementioned public primary information sources should be consulted for verification of the information contained on this site. Carteret County assumes no legal responsibility for the information contained on this site. Carteret County does not guarantee that the data and map services will be available to users in the event of an interruption or error. Furthermore, Carteret County may modify or remove map services and access methods at will.



**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, March 28, 2022  
Train Depot, 614 Broad Street**

**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Minutes

**REQUESTED ACTION:**  
Review draft minutes from the February 14, 2022 Work Session and February 28, 2022 Regular Meeting. Recommend placing on Items of Consent for the April Regular Meeting.

**EXPECTED LENGTH OF PRESENTATION:**  
1 Minute

**SUBMITTED BY:**  
Elizabeth Lewis, Town Clerk

**BUDGET AMENDMENT REQUIRED:**  
No



**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

**Town of Beaufort Board of Commissioners  
Regular Meeting  
6:00 PM Monday, February 14, 2022  
Via Zoom Due to COVID-19 Pandemic  
Minutes**

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**Call to Order**

Mayor Harker called the meeting to order at 6:01 PM

**Roll Call**

Elizabeth Lewis, Town Clerk, called the roll.

**PRESENT:**

Mayor Harker

Mayor Pro-Tem Hagle

Commissioner Cooper

Commissioner Hollinshed

Commissioner Oliver

Commissioner Terwilliger

**Agenda Approval**

Commissioner Hagle made a motion to approve the agenda.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

**Manager Report**

Todd Clark, Town Manager, gave a report on several topics and happenings throughout Town. He said the Annual Audit Report was being prepared, with an anticipated presentation date of February 28, 2022 at the Board of Commissioners Work Session meeting. The auditor will furnish both electronic and

hard copies of the audit results and those are expected by the end of the week. No action will be required by the board and if there are any questions.

Mr. Clark gave a recap of the CARES Act Funding, how much the Town received and how those funds were distributed; the total amount of funding was \$94,760 and were used for purposes such as: purchasing payroll software and other equipment that allowed staff to work remotely; a drone; microphones and camera equipment for board meetings; and Personal Protective Equipment (PPE). Mr. Clark also gave some background on the American Rescue Plan Act Funding, stating the total amount that the Town will receive is \$1,418,841.00; to this point one of two distributions has been received, which is 50% of the funds; the remainder of the distribution will take place in July 2022. He went over the two separate Capital Project Ordinances that were approved by the board last November; it was broken down as follows: \$60,000 Stormwater improvements; \$500,000 for Water Treatment Plant site evaluation and land purchase; \$740,000 to replace sewer pump station #7; \$20,000 for hybrid audio/visual meeting equipment; and there is a balance of \$98,841.00 that is unallocated.

Mr. Clark announced the Annual Board Retreat would be March 10-11, 2022; he and the Mayor were in the process of finalizing the agenda. He said Chris Aycocock with The Aycocock Group would be facilitating the meeting.

Mr. Clark reported that staff had been working with NC DOT regarding Cedar Street Park, but they were at somewhat of a stand still in the process. He said there are plans for the park, however some of the issues now revolve around the underlying right of way. Once DOT relinquishing the right of way, the question is who obtains ownership of that; those issues would need to be resolved and it would need to go to the North Carolina Board of Transportation to authorize that the property be turned over to the Town of Beaufort. He said staff is in the process of seeking a meeting with our division engineer.

Mr. Clark also touched on the Cedar Street Resurfacing Project, stating that it was staffs understanding the resurfacing would be completed Spring of 2023, according to NC DOT. He also discussed the Turner Street Project, indicating staff would moving forward with the bump-out at Middle Lane, budgeted at approximately \$14,000. He said traffic calming would also be installed at Turner Street and Broad Street as requested by the Board of Commissioners.

Mr. Clark gave some updates from the Planning and Inspections Department. He discussed the dredging project at Bulkhead Channel, suggesting the approximate total cost would be around \$90,000 and the Town's part would be one-third of that. He reported the Code Enforcement staff continues to work with the Town Attorney on multiple code issues, including minimum housing and illegal use. He commented on the Resilient Beaufort Initiative, stating that the Planning staff was working with multiple groups and citizens in development of the plan, which is expected to be completed by late Spring; staff intends on presenting the information to the board in late April. He reported the Planning Staff expects to have a final draft of the CAMA Land Use Plan by March. He made note there were not any preliminary plans on file for the Old Beaufort School, as the developer has not submitted any proposals.

Mr. Clark announced there was now a Human Resource page on the Town website, as well as online applications for employment opportunities.

Mr. Clark reported some updates from the Fire Department, highlighting continued construction on Fire Station 2, and completion of fire pump certification test for this calendar year.

Mr. Clark gave a few updates on Public Works activity, such as ditch maintenance, painting crosswalks, cleaning out storm drains, splashpad maintenance, replacement of weathered wood on the boardwalk, and working to obtain dock quotes for maintenance/repair at the Ferry area.

Mr. Clark announced that Elizabeth Lewis, Town Clerk, was attending the Clerks Certification Institute through the UNC School of Government to achieve designation as a Certified Municipal Clerk, as well as a North Carolina Certified Municipal Clerk. He also reminded the board of upcoming events throughout Town, such as Mardi Gras and the Menhaden Melody Dedication at Topsail Park.

**Public Comment**

Harriet Altman, 103 Leonda Drive, Beaufort

I am part of a group, a grassroots effort, called Plastic Free by The Sea. We started out as a sub-committee from the Sierra Club. The main thing tonight that I wanted to emphasize to you is that there is going to be a North Carolina Plastic Policy Workshop that is going to be presented by the Coastal Carolina Riverwatch, Duke University Environmental Law and Policy Clinic, and North Carolina Marine Debris Symposium. This is going to be on April 29<sup>th</sup> from 1-5 pm and there is going to be plastic policy experts that are trying to reach out to people such as, government planners, solid waste representatives, and elected officials, to learn what you can do to help effect change on this. I know that we have so many issues right now that we are dealing with, obviously over development is a big deal and the resilient Beaufort is a great effort. I think even a part of that is that we have got to recognize the fact that plastics are also polluting our waters at a record rate. There was an article on the front page of the Jacksonville paper two days ago about plastic pollution and how it is rapidly rising in the seas and all around the world. It hasn't hit us quite as badly here yet, but it is just a matter of time, especially with the increase in our tourism and how people do not seem conscious of it here. Back in the fall, Doug Doubleday did a presentation to the Commissioners, some of you weren't there at that time because you weren't in office; the Town did agree to work with us on this, and we have Sam Burdick working with us, but I want to again emphasize we need to be very aggressive about this. I really want you all to attend this workshop to learn more about it and learn what the roll of Beaufort could be in this effort. There is also a United States Plastics Pact, that is bringing together businesses and government agencies to work collectively on this issue. As a Coastal Community, I feel like we should be a leader in this. I feel like we should be setting an example; we have all these tourists coming to Town and we should show them how we are committed to this effort. I hope you will consider participating in the workshop. I am going to send you this information by email, but I wanted to talk to you about it as well. We can do this; we can really start approaching this and get our businesses on board; our grocery stores can encourage people to bring reusable bags. It is just a matter of educating and emphasizing to people the importance of having the city and businesses coming together in this effort.

**Presentations**

- 1. Doug Townsend, Chairman, Beaufort Harbor & Waterways Master Plan Advisory Committee

Mr. Townsend notified the board he was there to provide them with information and updates regarding the Beaufort Harbor & Waterways Master Plan Advisory Committee, which was formed in July 2021. The Power Point presentation made is attached and referenced as Appendix 1.

Mayor Harker thanked Mr. Townsend for the presentation and asked if there were any questions from the Commissioners.

Commissioner Terwilliger said he agreed to the overview of the priority items; with the first three items being key. He said those items should be pulled out and addressed, just like this, to ensure a concrete plan moving forward. In moving forward, he asked Mr. Townsend what he and the committee needed from the Commissioners to make that happen.

Mr. Townsend said the thing needed most was expertise in sourcing the multitudes of state and federal financing that is available. He said what they would ask is for the Town to have the opportunity to engage Moffatt & Nichol to work with us to complete all the applications for the funding, as there is significant grant money available.

Commissioner Terwilliger said several options were mentioned in reference to a master plan; he offered guidance in suggesting that all the options the committee believes to be reasonable should be laid out in the final report for consideration.

Commissioner Cooper asked what the difference was between boaters who were transient versus long-term.

Mr. Townsend said transient boaters on their way to somewhere else, and generally only spend a few days at the dock; a permanent marina might be somebody who docks their boat there all the time.

Commissioner Cooper asked if there was currently anyone who met those criteria, there for more than fifteen days?

Mr. Townsend said typically in the winter months boats stay on more of a long-term basis, but for the most part the main part of the season starts in April and those rates make it almost cost prohibited for folks to leave their boat there full-time.

Commissioner Cooper asked about the past dredging efforts, specifically if the sand was pumped somewhere else.

Mr. Townsend said the dredge takes the spoil, which is the sediment that is pulled up, and it goes back out the inlet and somewhere back out into the Ocean, near Atlantic Beach.

Commissioner Cooper asked what the responsibility of the lessee was, the one who was renting the docks from the Town.

Mr. Townsend said they only have responsibility for the docks themselves, the floating docks where the boats dock every night; those are assets of Beaufort Waterfront Enterprises, and those assets will convey to the Town when the lease expires in 2024.

Commissioner Cooper asked about the different options that had to do with the loss of parking spaces, specifically how many parking spots was Mr. Townsend suggesting.

Mr. Townsend said option 1 could be anywhere from 0-26 parking spaces; option 2 could be 26-52 parking spaces; option 3 could mean losing as many as 95 parking spaces, if both current waterfront parking areas were converted into a welcome center and a green park.

Commissioner Hollinshed said at one time there was some thought of relocating the channel and asked if that had been looked at as a possibly. She said there seems to be a natural, deeper channel out there, that doesn't seem to silt up as fast.

Mr. Townsend suggested he would have to consult with Moffatt and Nichol, as he was not aware of anything regarding that plan to this point. He said the only discussion he remembers was centered around could there be more of a permanent way to move the water so that the sediment can't get in, like a bulkhead out into the water.

Commissioner Hollinshed said she thought some of the eastern end of Taylors Creek had been relocated to a more natural channel and remembered some discussion about doing it on the western end as well.

Commissioner Oliver added there has been an idea that perhaps the Town setback line could be modified if requested by the Town.

Commissioner Hagle said it was a great report and he thought it would help inform the public of future goals and intentions.

Mayor Harker commended Mr. Townsend on an outstanding presentation and asked him about public participation in the Harbors & Waterway Committee meetings. She also touched on the comment Commissioner Hollinshed made about the natural channel, saying she too remembered that being considered as an option in the past.

**Items of Consent**

- 1. Minutes- December 6, 13 & 20, 2021; January 10, 2022
- 2. Wooden Boat Show Event

Commissioner Hagle made a motion to approve the items of consent as presented.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

**Items for Discussion and Consideration**

- 1. Returning to In-Person Meetings

Mayor Harker gave an updated on COVID cases in Carteret County and initiated a discussion about returning to in-person meetings.

After much discussion, the consensus of the Commissioners was to meet in-person at the February 28<sup>th</sup> Work Session, utilizing the Train Depot for the meeting venue and exercising safety measures while gathered.

- 2. Update Golf Cart on Public Streets Ordinance

Paul Burdette, Police Chief, briefly described the proposed updates, by explaining there were some minor language changes and some clarifications to get Town Ordinances in line with statutory requirements through North Carolina General Statues. He recognized Lieutenant David Halsey to present the proposed updates in more detail.

The proposed amendments are referenced below:

Sec. 73.04 - Registration and permit requirements

(B) Application and permit. The owner shall complete an application provided by the town and the golf cart shall be inspected by designated town staff for compliance with the provision of this chapter prior to the issuance of an annual permit. To evidence the registration, the owner shall be issued a unique license plate and annual registration decal which shall be displayed on the rear of the golf cart. The Board of Commissioners may establish, and amend from time to time, an annual registration fee for golf carts.

(C) Basic requirements. In order to register a golf cart and secure an annual permit, the owner and golf cart must meet the following basic requirements:

- (1) All golf cart operators must be at least 16 years old and possess a valid driver’s license. A golf cart may be operated without a valid driver’s license by a driver or operator 18 years of age or older with a medical or physical condition that prevents that indivi

driver's license but which would not prevent the safe operation of a golf cart, provided further such medical or physical condition must be evidenced by a certification from a licensed health professional attesting to such medical or physical condition and stating that same would not prevent the safe operation of a golf cart. Any driver or operator that is exempt from the requirement of a valid North Carolina license must still present and have on record and while operating a golf cart, a valid North Carolina Identification card.

(E) Inspection. Prior to the issuance or renewal of an annual permit, designated town staff shall inspect the golf cart for compliance with the requirements of this chapter. No golf cart shall be registered and permitted unless it in compliance with all requirements.

Sec. 73.05 - Standards of operation

It is unlawful to operate a golf cart on a public street, road or highway within the town unless the following requirements are met:

(C) Any person who operates a golf cart shall comply with § 73.04(C)(1). The driver and passengers must be properly seated while the golf cart is in motion, with seat belts properly fastened and may not be transported in a negligent manner. The seating capacity with seat belts shall not be exceeded. Age and weight appropriate child passenger restraint systems must be used when transporting a child of less than 8 years of age.

(M) Golf carts may not be operated on any sidewalk.

Sec. 73.99 - Penalties and remedies

(G) The town may refuse to register and issue a permit for the operation of a golf cart, or may immediately revoke a previously issued permit, if the registered golf cart and/or the owner of the golf cart is charged with operating a golf cart under the influence of an impairing substance, aiding and abetting the operation of the golf cart under the influence of an impairing substance, or operating a golf cart in a careless and reckless manner. Said revocation and/or denial of a permit shall be effective for one year, unless the charge is dismissed or the owner and/or operator is acquitted, in which event the permit shall either be immediately reinstated or the application for the permit shall be approved if the conditions of the ordinance have been met.

Mr. Halsey also explained where Golf Cart information was listed on the Town's website and explained several processes, including how to obtain a registration and contact information for those who handle the process at Town Hall.

Commissioner Terwilliger asked that the ordinance be cleaned up to address the portion regarding golf carts and trailers, explaining there are many people in Town who have trailers to pull kayaks behind their golf cart.

Mr. Halsey said they had seen this happening and it was not really an area of concern. He explained the issue came about when people were trying to tow other things that were not safe, such as a lawn mower or another golf cart.

Commissioner Terwilliger said if that would be addressed, he would be comfortable with it.

Commissioner Cooper asked if rental companies will be made aware of these changes.

Mr. Halsey said yes, he had already been in contact with Sinclair Motor Company.

Commissioner Cooper asked several other questions, including how many citations had been issued in 2021.

Mr. Halsey explained the Police Department tried to use education over enforcement, and said they do issue citations, but he did not have a total number in front of him.

Commissioner Hollinshed asked a question about the registration form and how a golf cart would be identified if the tag wasn't visible.

Mr. Halsey explained the process is similar to how they report and identify those driving by in a vehicle; he also noted the new tags were bigger, making them more visible on the back of the golf cart.

Commissioner Oliver asked if there was an insurance requirement prior to these updates.

Mr. Halsey said yes; that was another reason why annual registration would be beneficial, as it will need to pass an annual inspection, where proof of insurance is verified.

Commissioner Oliver asked when the effective date would be.

Mr. Halsey said the updates would be effective immediately, but there would be a grace period to ensure everyone was in compliance.

Commissioner Hagle asked how the annual aspect would be managed.

Mr. Halsey said they were going to keep in very simple, explaining the golf carts would be valid for the year they are registered; it would be determined by calendar year, and a new registration would be required at the beginning of January. He added the golf cart must be registered to a physical address in Beaufort.

Commissioner Hagle made a motion to approve the updates as presented.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

3. Volunteer Board, Commission & Committee Appointments

**Beaufort Harbor & Waterways Master Plan Advisory Committee:**

Commissioner Hollinshed made a motion to open the floor for nominations to the Beaufort Harbor and Waterways Master Plan Advisory Committee.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

Commissioner Terwilliger nominated Becky Bowler.

Commissioner Hagle nominated Doug Williams.

Commissioner Cooper made a motion to close nominations.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

Voting for Becky Bowler: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver

Voting for Doug Williams: Commissioner Hagle

Mayor Harker confirmed the appointment of Becky Bowler to the Beaufort Harbor and Waterways Master Plan Advisory Committee, with a (4-1) vote by the Commissioners.

**Board of Adjustment:**

Commissioner Hollinshed made a motion to open the floor for nominations to the Board of Adjustment.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

Commissioner Cooper nominated Wendi Oliver.

Commissioner Terwilliger nominated Ann Carter.

Commissioner Hagle made a motion to close nominations.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

Voting for Wendi Oliver and Ann Carter: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver

Mayor Harker confirmed a unanimous (5-0) vote for both Wendi Oliver and Ann Carter, announcing their appointments to the Board of Adjustment.

**Historic Preservation Commission:**

Commissioner Hollinshed made a motion to open the floor for nominations to the Historic Preservation Commission.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

Commissioner Hagle nominated Joyce McCune.

Commissioner Hollinshed nominated Tammy Hunsucker.

Commissioner Terwilliger nominated Ian Huckabee and Sandra Grotheer.

Commissioner Hollinshed nominated Bradley Hedrick.

Commissioner Terwilliger made a motion to close nominations.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

Voting for Sandra Grotheer: Commissioner Terwilliger, Commissioner Cooper

Voting against Sandra Grotheer: Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

Voting for Bradley Hedrick: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

Voting for Ian Huckabee: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

Voting for Tammy Hunsucker: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

Voting for Joyce McCune: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

Mayor Harker confirmed a unanimous (5-0) vote for Joyce McCune, Ian Huckabee, Tammy Hunsucker, and Bradley Hedrick, announcing their appointments to the Historic Preservation Commission.

**Parks & Recreation Advisory Board:**

Commissioner Terwilliger made a motion to open the floor for nominations to the Parks and Recreation Advisory Board.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

Commissioner Cooper nominated Rebecca Drohan.

Commissioner Hollinshed nominated Michael Rave.

Commissioner Hagle made a motion to close nominations.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

Voting for Michael Rave: Commissioner Terwilliger, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

Voting for Rebecca Drohan: Commissioner Cooper

Mayor Harker confirmed the re-appointment of Michael Rave to the Parks and Recreation Advisory Board, with a (4-1) vote by the Commissioners.

**Planning Board:**

Commissioner Hagle made a motion to open the floor for nominations to the Planning Board.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

Commissioner Hollinshed nominated Diane Meelheim.

Commissioner Hagle made a motion to close nominations.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle.

The motion carried unanimously with a (5-0) vote.

Voting for Diane Meelheim: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

Mayor Harker confirmed the re-appointment of Diane Meelheim to the Planning Board, with a (5-0) vote by the Commissioners.

Commissioner Hollinshed made a motion to adopt a resolution requesting that the Carteret County Board of Commissioners fill vacant Town of Beaufort Planning Board and Board of Adjustment seats.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (5-0) vote.

#### 4. Wastewater Asset Management Plan

Mr. Meshaw, Town Engineer, explained he had previously presented the plan at the January Work Session but was going to offer more detail in a few areas and address questions the Commissioners had. He recapped the plan and suggested this would be a tool for facilitating proper maintenance and operation. He went over the inventory assets and 10-year capital project recommendations. He also addressed questions from the Work Session, which included what the next steps were if the plan was adopted. He explained if adopted, the plan would be used as a guide for capital planning, budgeting, and the development of contingency plans. He suggested some alternative options if something failed and the importance of developing a plan of action to deal with potential issues. Mr. Meshaw explained the original permit design suggested the Town could treat for 1.85 MGD, but they can actually only put 1.5 MGD in Taylors Creek, according to the current permit. Mr.

Meshaw suggested he had confidence in the inventory, and the cost estimates by the consultant seemed to be realistic, but noted it was becoming more and more difficult to predict construction costs. He also mentioned future tests and monitoring systems that might be necessary to ensure efficiency, while discussing the effects of new development. Mr. Meshaw noted he thought the addition of an injection station for inserting a cleaning pig into US 70 force main was needed and explained that it was not in the proposed plan because it deals with existing assets.

Commissioner Hollinshed said she would like to add a condition, that it is mandated this plan is examined on a yearly basis.

Commissioner Oliver asked a few questions regarding capacity and growth of the system.

Mr. Meshaw explained the benefit of the SCADA system and pigging the lines, and how that relates to capacity.

Commissioner Oliver suggested it would be essential to build into the capacity already available in the system.

Commissioner Hagle suggested Mr. Meshaw bring to the board a request for additional manpower if needed, to ensure this plan can be a working document in the future.

Commissioner Hagle made a motion to approve Resolution No. 22-001, Adopting the Wastewater Asset Management Plan, as presented by Mr. Meshaw.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Hagle

The motion to pass the resolution was unanimous with a (5-0) vote.

**Quasi-Judicial Proceeding**

- 1. Case #22-01 Special Use Permit for an Accessory Dwelling Unit at 308 Ann Street

Commissioner Hollinshed notified the board she had a conflict of interest, as the adjoining landowner was one of her business partners. She asked to be recused from participating in the hearing.

Commissioner Terwilliger made a motion to recuse Commissioner Hollinshed from voting.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (4-0) vote.

Commissioner Hagle made a motion to open the evidentiary hearing for Case #22-01 Special Use Permit for an Accessory Dwelling Unit at 308 Ann Street.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Oliver, Commissioner Hagle

The motion carried unanimously with a (4-0) vote.

Mayor Harker said, this hearing is a quasi-judicial evidentiary hearing. That means it is like a court hearing. State law sets specific procedures and rules concerning how this Board must make its decision. The Board of Commissioners must base its decision upon competent, material and substantial evidence in the record. A quasi-judicial decision is a decision constrained by the standards in the Land Development Ordinance and based on the facts presented. All applications for special use permits must be consistent with the Land Development Ordinance for the Town of Beaufort and whether the special use is appropriate in the proposed location. If you will be speaking as a witness, please focus on the facts and standards, not personal preference or opinion. The Board of Commissioners shall hear relevant information from the parties with standing, as set forth in North Carolina General Statutes 160D-406 and 1402. At the sole discretion of the Board of Commissioners, other witnesses who do not have standing may present competent, material, and substantial evidence that is not repetitive. Parties may appear in person, by designee, or by attorney to present information relevant to the requirements of the Ordinance. Parties may present evidence, call witnesses and make legal arguments. The Board of Commissioners, acting through the Mayor, may subpoena witnesses and compel the production of evidence. For certain topics, the Board of Commissioners may hear opinion testimony from expert witnesses. Individuals providing expert opinion must be qualified as experts and provide the factual evidence upon which they base their expert opinion. Witnesses must swear or affirm their testimony. At this time, we will administer the oath for all individuals who intend to provide witness testimony.

Elizabeth Lewis, Town Clerk, administered the oath to those listed below.

Ms. Lewis asked Mr. Garner: Do you swear or affirm that the evidence you shall give to the board in this action shall be the truth, the whole truth and nothing but the truth, so help you God.

Mr. Garner said, I do.

Ms. Lewis asked Sarah Afflerbach: Do you swear or affirm that the evidence you shall give to the board in this action shall be the truth, the whole truth and nothing but the truth, so help you God.

Ms. Afflerbach said, I do.

Ms. Lewis asked Scott Davidson: Do you swear or affirm that the evidence you shall give to the board in this action shall be the truth, the whole truth and nothing but the truth, so help you God.

Mr. Davidson said, I do.

Mayor Harker asked if any other Board members had any ex parte communication, bias or conflicts of interest in the case.

Commissioner Terwilliger said no.

Commissioner Cooper said no.

Commissioner Oliver said no.

Commissioner Hagle said no.

Mr. Garner presented the overview of the case. He asked that the exhibits included in the Board packet be submitted for the record as evidence for Case #22-01 Special Use Permit for an Accessory Dwelling Unit at 308 Ann Street; applicant Sarah Afflerbach and owner Scott Davidson. He said that 23 notices were mailed to property owners within 200 feet, a sign was posted on the property, and an advertisement in the Carteret County News Times ran for two consecutive weeks. He explained this request was allowed as a Special Use in a Transitional Zoning District, and confirmed it was a Transitional Zoning District, per the maps included in the meeting packet. He added this property had been through the Historic Preservation Commission and has received a certificate of appropriateness for the main structure, as well as the accessory structure before the board. He noted the approximate square footage of the accessory dwelling unit is around 520 square feet and the request is consistent with the CAMA Land Use Plan. He explained the property was previously the First Baptist parsonage lot, and that structure was demolished within the last year. He said the lot was 1.84 acres and in the CAMA Land Use Plan it is identified as Public and Institutional, which is very similar to the zoning in Transitional. In regard to the required findings, he reported the following:

- a) Staff confirmed that the proposed use is an allowable special use in the zoning district it is being located within.
- b) Staff confirmed the application is complete.
- c) Staff confirmed the location and character of the use will be in conformity with the Town's land use plan and other comprehensive planning elements, adding the significance of obtaining a certificate of appropriateness from the Historic Preservation Commission, that is also consistent with the Historic Guidelines.
- e) The proposed special use will not substantially injure the value of adjoining or abutting properties; Staff was not presented with any information that would state that this particular use would create a problem regarding adjacent property value.
- f) The proposed special use will be compatible and in harmony with adjoining land uses and the development patterns of the immediate area; Staff reported they could not find anything to indicate it was not consistent, and there are several other accessory dwelling units within a block and a half of this proposal.

g) Staff finds the criteria has been satisfied, the proposed use will not materially endanger the public health or safety of the community if located where proposed and developed according to the submitted and approved plan.

Mr. Garner said based on the information presented, staff feels the applicant has done their due diligence, and would be glad to answer any questions.

Mayor Harker asked if the applicant would like to add anything that had not been entered into the record as far as the case was concerned.

Ms. Afflerbach said Kyle Garner really helped her and the owner put the application together and helped with reviewing the maps and ordinances. She said that she appreciated the help and was very excited about putting the structure there.

Mr. Davidson said thank you for the consideration and for Mr. Garner and his staff's efforts in the process. He said he was open to any questions and looked forward to being a full-time resident of Beaufort.

Mayor Harker asked if the Commissioners had any questions.

Commissioner Terwilliger had no questions.

Commissioner Cooper had no questions.

Commissioner Oliver said he loved the plan and asked if there were any issues with permeable surfaces or drainage requirements on this particular site.

Mr. Garner said the pavers were there for the driveway, and the Historic Commission believed there was not an excess of impervious surface on the lot.

Commissioner Hagle had no questions.

Mayor Harker asked the Board if there was any other material not in evidence which would prevent the Board from determining the case.

Commissioner Terwilliger said no, he believed they had the information needed.

Commissioner Cooper said he had no questions.

Commissioner Oliver said no, the only question he had was whether they have to make it conditional upon meeting an impervious surface requirement and I do not know the answer to that professionally.

Ms. Afflerbach said when they submitted their application to the Historic Preservation Commission, it was calculated and listed on the site plan; the Historic Preservation Commission reviewed it during a meeting and found it appropriate.

Commissioner Terwilliger said he participated in the meeting where the application was reviewed, and he actually asked a question regarding permeable surface. He explained at the time, it was stipulated that the applicant was under the 50% permeable surface area, around 42-43 %, meeting the guidelines at that time.

Commissioner Oliver said as long as Mr. Garner knows that to be accurate, he is strongly in support.

Mr. Garner said yes sir.

Commissioner Hagle said he had no questions, and with that, made a motion to close the evidentiary hearing.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Oliver, Commissioner Hagle

The motion passed unanimously with a (4-0) vote.

Mayor Harker asked for a motion of either approval or denial regarding the Finding of Facts.

Commissioner Hagle made a motion to approve the finding of facts as presented and listed (a-g), in Section 20 (E) of the LDO Plan.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Oliver, Commissioner Hagle

The motion passed unanimously with a 38 vote.

Mayor Harker asked for a motion to approve or deny the Special Use Permit.

Commissioner Oliver made a motion to approve the Special Use Permit Dwelling Unit at 308 Ann Street.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Oliver, Commissioner Hagle

The motion passed unanimously with a (4-0) vote.

Commissioner Hagle made a motion to bring Commissioner Hollinshed back to the meeting.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Oliver, Commissioner Hagle

The motion passed unanimously with a (4-0) vote.

**Mayor/Commissioner Comments**

Commissioner Terwilliger thanked the Harbor and Waterways Committee for their presentation and also recognized all of the applicants associated with the volunteer boards.

Commissioner Cooper thanked everyone who made a presentation and commended the Beaufort Historic Site in an event they put on the prior week.

Commissioner Hollinshed expressed her sympathy to the folks Down East dealing with a recent tragedy. She also thanked all those who applied for the volunteer boards.

Commissioner Oliver referenced a recent tour of Town Facilities, noting how impressed he was with the staff and the jobs they were doing. He mentioned he had completed a deep dive of the six-month financial statement and had recently submitted some questions to the Town Manager and he looked forward to connecting on those topics.

Commissioner Hagle noted it was great to see the continued progress on streets and sidewalks throughout Town. He also thanked all the applicants for the volunteer boards and committees. He noted he thought the Wastewater Assessment Management Plan would be a great tool to help the Town in the future. He thanked Mr. Townsend for his presentation and said he looked forward to future recommendations from the Harbor and Waterways Committee. He also thanked the Police Department for updating the Golf Cart Ordinance and ended with a safety message about slips, trips and falls.

Mayor Harker expressed congratulations for all those appointed to volunteer boards and commissioners and their willingness to serve the Town; she encouraged those who were not selected to continue applying in the future. She also gave praises to Sam Burdick and her efforts on the Resilient Beaufort Initiative. She ended by thanking the Commissioners for their positive efforts in the last 90-days they have been together as a Board.

**Adjourn**

Commissioner Terwilliger made a motion to adjourn the meeting.

Voting Yea: Commissioner Terwilliger, Commissioner Cooper, Commissioner Hollinshed, Commissioner Oliver, Commissioner Hagle

The motion passed unanimously with a (5-0) vote and the meeting was adjourned at 9:15 PM

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Sharon Harker, Mayor

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Elizabeth Lewis, Town Clerk



## Harbor & Waterways Advisory Committee

# Beaufort Board of Commissioners

## Update #1

February 14, 2022





## Harbor & Waterways Advisory Committee

# Committee Purview Items

Per Beaufort Board of Commissioners

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The following elements, **listed in priority order**, among others that may be identified during the process, should be addressed, coordinated, and integrated in the Master Plan:

1. Disposition of the Beaufort Docks
2. Reconstruction of bulkhead
3. Reconstruction boardwalk
4. Mooring fields in Taylors Creek/Town Creek
5. Disposition of the National Park Service lease
6. A dredging plan
7. Amendments to Navigable Waters Ordinance
8. Opportunities for public access
9. Best practices water quality



## Harbor & Waterways Advisory Committee

### Committee Members

Doug Townsend	Chairperson
Doug Doubleday	Vice Chairperson
Steve Bishop	Member
Tipper Davis	Member
Vic Fasolino	Member
Susan Sanders	Member
Miriam Sutton	Member
Vacant Position	Member
Bucky Oliver	Liaison to BOC's



## Harbor & Waterways Advisory Committee

# Committee Goals and Objectives

- Exist to Make Recommendations to Board of Commissioners and BOC's Prioritizes Our Activities
- Recommendations of Committee Will Be Fact-Based, Supported by Credible, Non-Partisan Research
- Recommendations Will Be Made to Board of Commissioners as Research Warrants



## Harbor & Waterways Advisory Committee

# Committee Member Responsibility

- Check Personal Opinions/Biases in the Closet
- There Are No Sacred Cows
- Think What Can Be Best for Beaufort and Its Tax-Paying Residents
- Think for Future Generations Who Will Have to Live with Our Work
- **Strong/Popular Docks = Strong/Popular Beaufort**
- **MATERIAL FINANCIAL BENEFIT TO THE TOWN**



## Harbor & Waterways Advisory Committee

# Important Facts

- Current Concessionaire's Lease Expires 12.31.24 (Two years, 10 months away)
- At Expiration, Total Years Under Lease – 46.3 Years (August 28, 1978)
- Current Lease Rate
  - Base Lease on Docks -- \$118,336 (\$9,863 per month)
  - Annual Dredge Fund -- \$ 60,000 (\$5,000 per month)
  - **Total Annual Pay -- \$ 178,336**
- At Expiration, All Dock Assets and Improvements Transfer to Town
- Town Owns the Bulkhead, Boardwalk, Parking Property and Riparian Rights
- Docks Are for Transient Boaters Only (No Long-Term Dockage)
- Diesel Fuel Resides on Finz/Geer Property and Piped to Docks via Agreement
- Dockside and Dockmaster Station Privately Owned/Do NOT Transfer
- Expectations for Quality Bathhouse Increase with Revenue-Mooring Spots
- Collapse of Western Tip of Shackleford Increasing Sediment Flow into Beaufort Inlet
- Abundant Grant Money in the Market with State and Federal Funds



## Harbor & Waterways Advisory Committee

### Purview Item

1. Disposition of the Beaufort Docks
2. Reconstruction of bulkhead
3. Reconstruction boardwalk
4. Mooring fields in Taylors Creek/Town Creek
5. Disposition of the National Park Service lease
6. A dredging plan
7. Amendments to Navigable Waters Ordinance
8. Opportunities for public access
9. Best practices water quality

### Sub-Committee

- Master Plan/Financial/Capital
- Condition/Construction/Capital
- Condition/Construction/Capital
- Master Plan/Capital
- YTBA
- Dredging
- YTBA
- Master Plan/Capital
- Water Quality



## Harbor & Waterways Advisory Committee

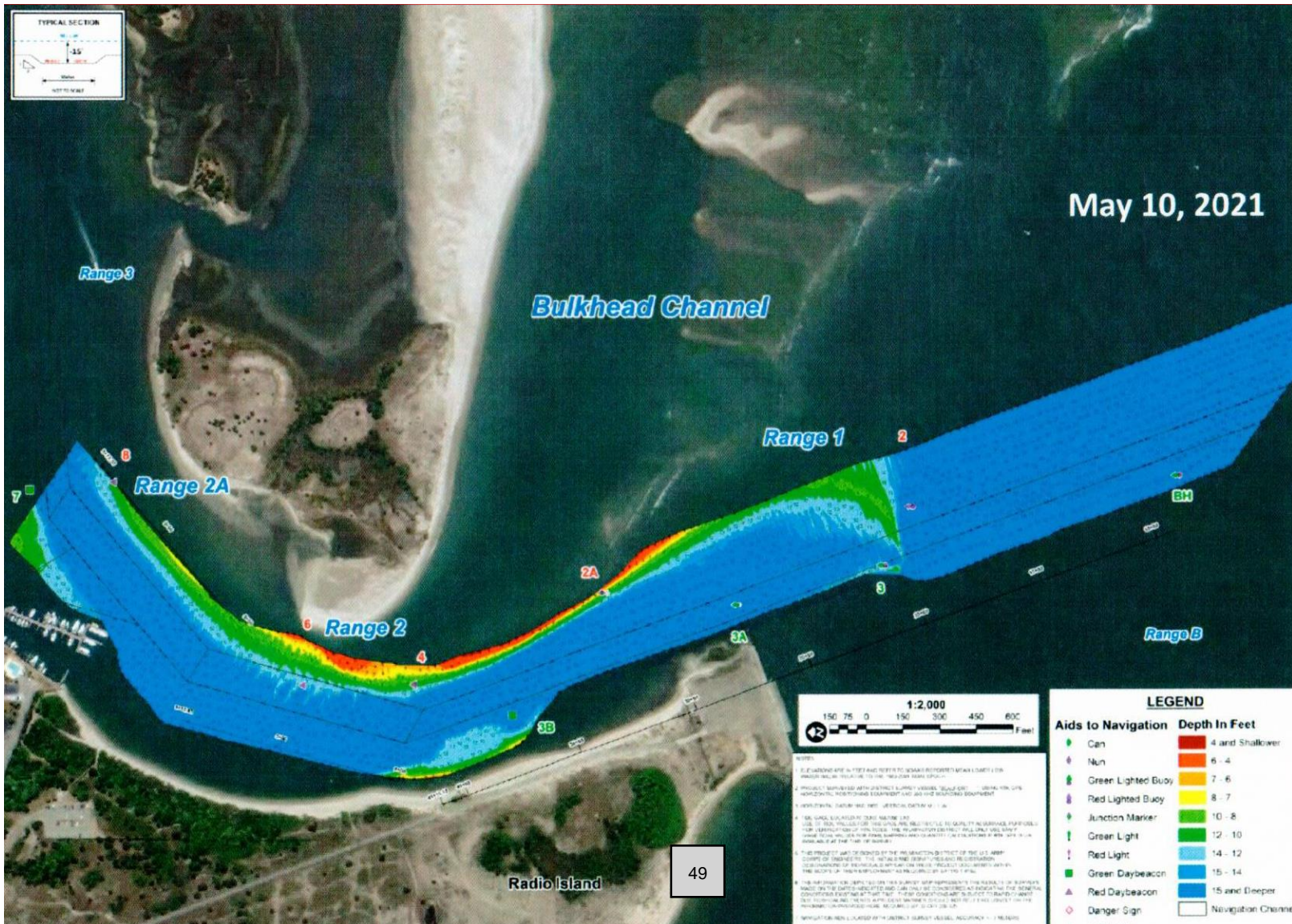
# Dredging Update

(Doug Townsend, Sub-Committee Chair)

(Bucky Oliver)

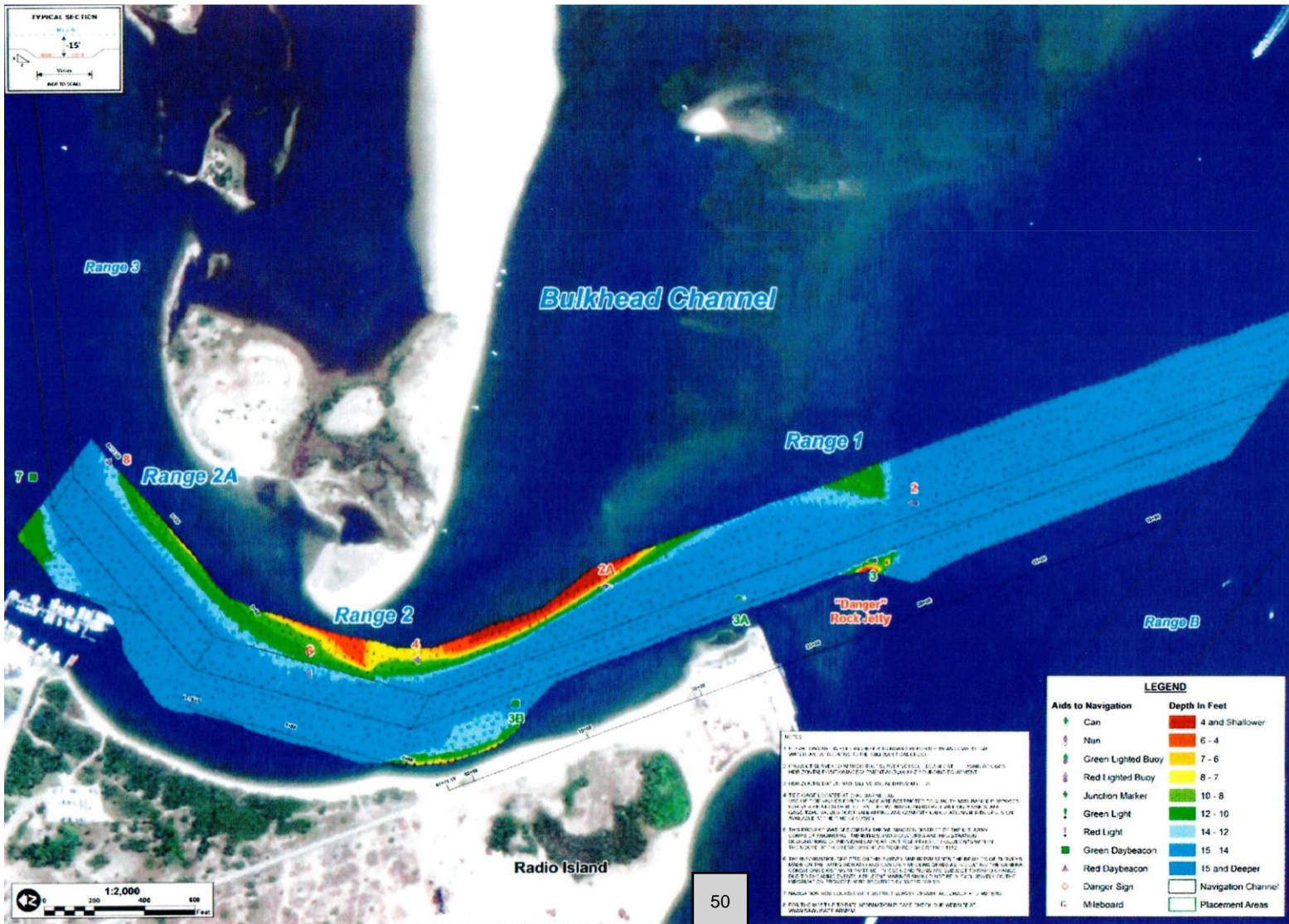


## Harbor & Waterways Advisory Committee





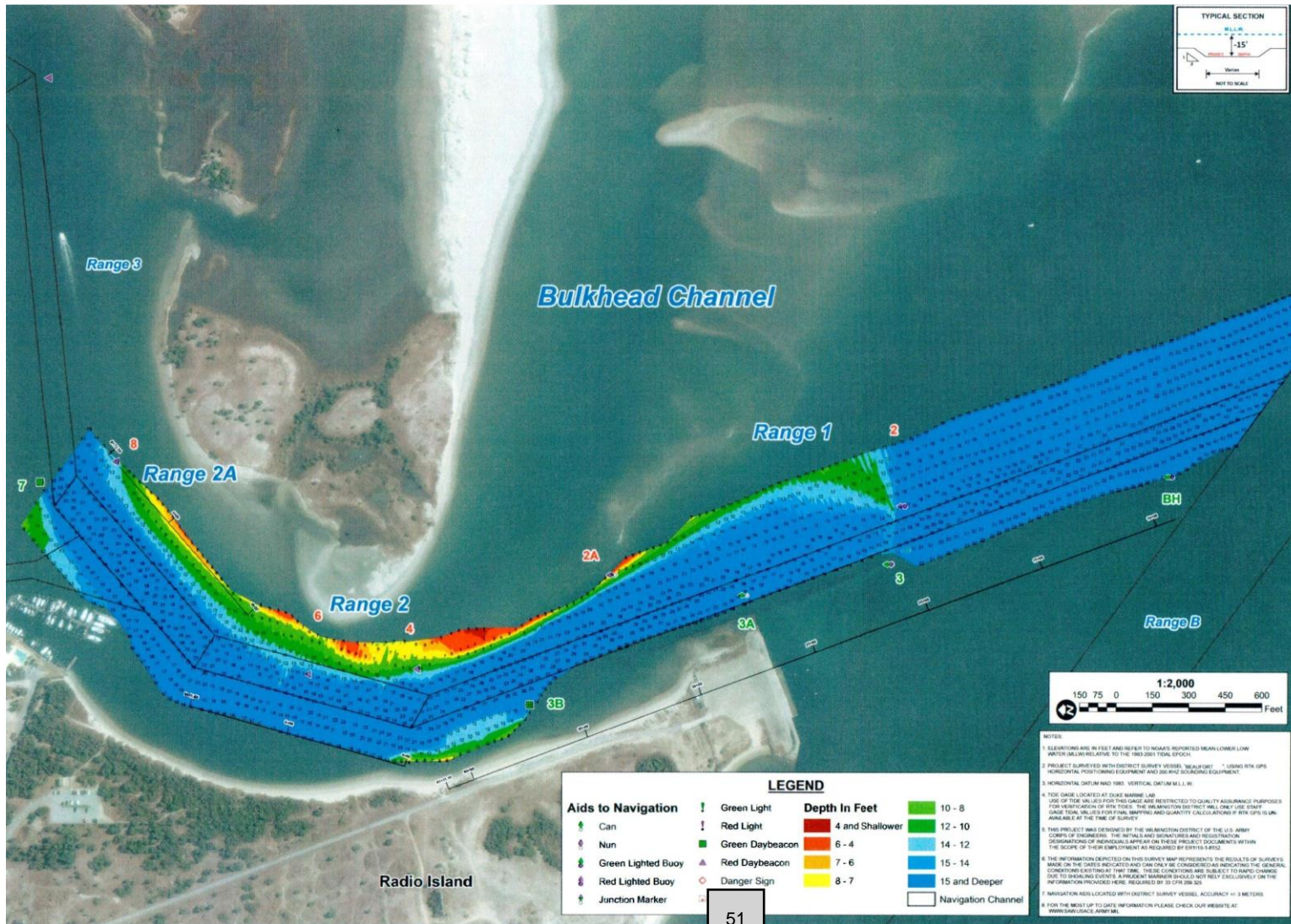
# Harbor & Waterways Advisory Committee



OCTOBER 15, 2021



# Harbor & Waterways Advisory Committee



DECEMBER 16, 2021

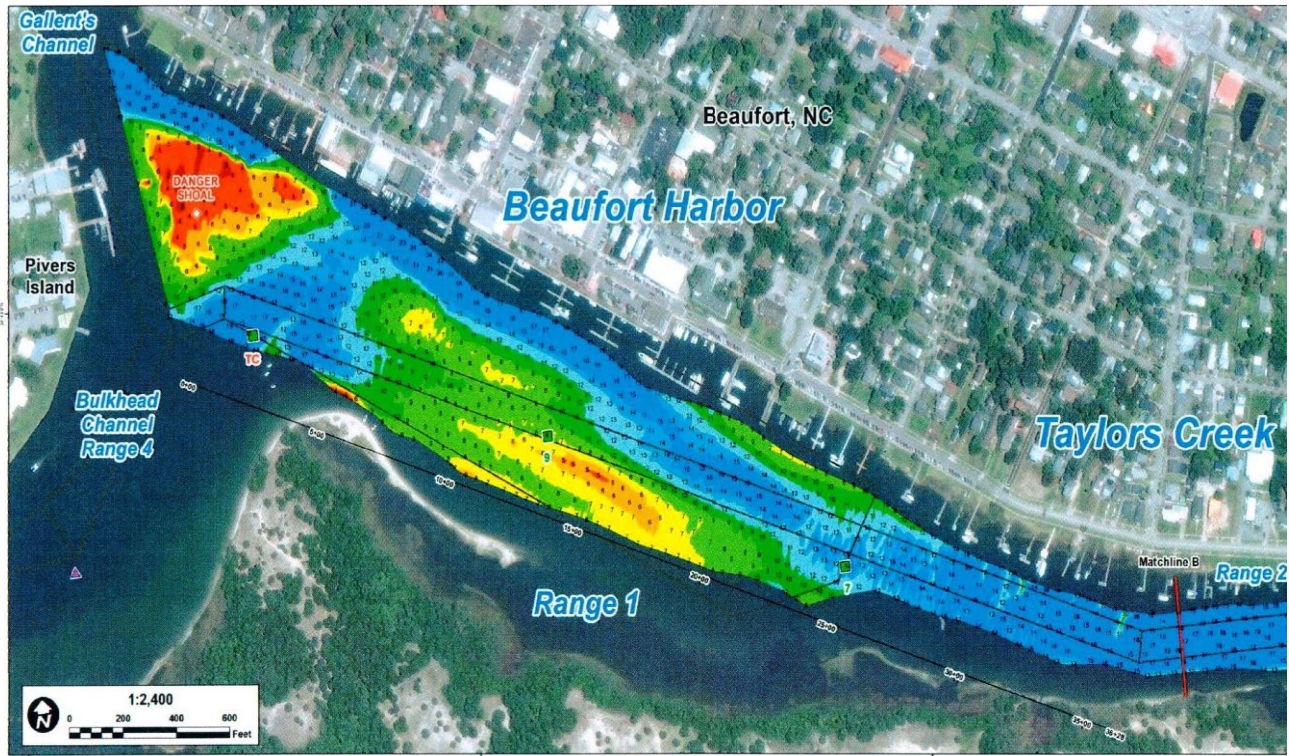
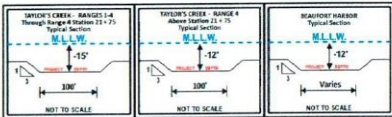


# Harbor & Waterways Advisory Committee

**LEGEND**

Aids to Navigation	Depth In Feet
Can	4 and Shallower
Nun	6 - 4
Green Lighted Buoy	7 - 6
Red Lighted Buoy	8 - 7
Junction Marker	10 - 8
Green Light	12 - 10
Red Light	14 - 12
Green Daybeacon	15 and Deeper
Red Daybeacon	Matchlines
Danger Sign	Navigation Channel
Mileboard	

- NOTES**
- ELEVATIONS ARE IN FEET AND REFER TO NOAA'S REPORTED MEAN LOWER LOW WATER (MLLW) RELATIVE TO THE 1985 ZONE TIDAL EPOCH.
  - PROJECT SURVEYED WITH DISTRICT SURVEY VESSEL "SEAFURY" USING RTK GPS HORIZONTAL POSITIONING EQUIPMENT AND 200 KHZ SOUNDING EQUIPMENT.
  - HORIZONTAL DATUM NAD 1983. VERTICAL DATUM MLLW.
  - TIDE GAGE LOCATED AT DUKE MARINE LAB. USE OF TIDE VALUES FOR THIS GAGE ARE RESTRICTED TO QUALITY ASSURANCE PURPOSES FOR VERIFICATION OF RTK TIDES. THE WILMINGTON DISTRICT WILL ONLY USE STAFF-GAGE TIDE VALUES FOR FINAL MAPPING AND QUANTITY CALCULATIONS IF RTK GPS IS UNAVAILABLE AT THE TIME OF SURVEY.
  - THIS PROJECT WAS DESIGNED BY THE WILMINGTON DISTRICT OF THE U.S. ARMY CORPS OF ENGINEERS. THE DETAILS AND SUBMITTALS AND DESIGNATION DESIGNATIONS OF INDIVIDUALS APPEAR ON THE SP PROJECT DOCUMENTS WITHIN THE SCOPE OF THEIR EMPLOYMENT AS REQUIRED BY DERIVS-18-025.
  - THE INFORMATION DEPICTED ON THIS SURVEY MAP REPRESENTS THE RESULTS OF SURVEYS MADE ON THE DATES INDICATED AND CAN ONLY BE CONSIDERED AS INDICATING THE GENERAL CONDITIONS EXISTING AT THAT TIME. THESE CONDITIONS ARE SUBJECT TO RAPID CHANGE DUE TO OCCASIONAL EVENTS. A PRESENT MAP USER SHOULD NOT RELY EXCLUSIVELY ON THE INFORMATION PROVIDED HERE. REQUIRED BY 33 CFR 209.225.
  - NAVIGATION AIDS LOCATED WITH DISTRICT SURVEY VESSEL. ACCURACY +/- 3 METERS.
  - FOR THE MOST UP TO DATE INFORMATION PLEASE CHECK OUR WEBSITE AT WWW.SAV.USACE.ARMY.MIL.



DECEMBER 1, 2021



## Harbor & Waterways Advisory Committee

# Committee Recommendation #1

The Harbor and Waterways Committee (“HWC”), after reviewing USACE sounding charts over a period of May 2021 through December 2021, recommends the Town of Beaufort formally contract with the US Army Corp of Engineers --Wilmington District (“USACE”) to dredge Bulkhead Channel (Range 1) twice per calendar year in the Spring and Fall.

The HWC further recommends the Town of Beaufort immediately engage with USACE to dredge the entry to Gallent’s Channel (Range 4) when the Murden vessel arrives in April 2022. Town should closely monitor USACE soundings over balance of 2022 and first six months of 2023 to determine ongoing frequency of dredging Range 4.



## Harbor & Waterways Advisory Committee

# USACE Federal Funding

Due in part to elevation of awareness the HWC brought to the attention of USACE regarding the Town's dredging issues, Kyle Garner has been notified by USACE that it allocated \$520,000 of a \$59.7 million federal infrastructure funding for ongoing dredging activities in Beaufort Inlet and the Town's surrounding waterways.

These funds will be available for use in calendar year 2022.

At the request of HWC, USACE has agreed to start attending ongoing meetings of the HWC in order to help better identify and remediate real-time issues of shoaling in the Town's waterways.



## Harbor & Waterways Advisory Committee

# Condition Assessment Update

(Steve Bishop/Vic Fasolino, Sub-Committee Chairs)



## Harbor & Waterways Advisory Committee

# Condition Assessment Summary

- Sub-Committee has worked with Moffatt & Nichol engineering consultants to assess and deliver a report on the condition of the docks, bulkhead and boardwalk
- Report based on surface observations was delivered in January 2022
- Further below-water assessment of bulkhead required through engineering dive
- High-Level Assessment
  - Bulkhead nearing end of useful life and needs to be repaired or replaced
  - Three repair options or total replacement option
  - Boardwalk at its end of useful life and needs to be replaced
  - Docks are operational and under the supervision of BWE
- Sub-Committee seeking additional local opinions on courses of action



## Harbor & Waterways Advisory Committee

<b>Initial Cost Parameters -- Beaufort Docks (Source: M&amp;N Report)</b>					
#	Item Description		Cost	Life	\$\$ /Year Life
1.	<b>Timber Bulkhead</b>	Repair	\$7,380	17.5	\$422
2.	<b>Stone Masonry Gravity Wall</b>	Repair	\$22,500	17.5	\$1,286
3.	<b>Concrete Bulkhead</b>				
	<b>Option One</b> -- Encapsulate Cap/Geotext Sheet Pile	Repair	\$2,643,452	17.5	\$151,054
	<b>Option Two</b> -- Encapsulate Cap/Concrete Fasia	Repair	\$3,346,850	17.5	\$191,249
	<b>Option Three</b> -- Composite Slip Form	Repair	\$2,883,335	17.5	\$164,762
	<b>Option Four</b> -- Rebuild Bulkhead	Replace	\$4,396,210	50.0	\$87,924
4.	<b>Timber Boardwalk</b>				
	Rebuild with Southern Yellow Pine	Replace	\$1,617,512	5.0	\$323,502
	Rebuild with Premium Materials	Replace	\$1,941,014	13.0	\$149,309
5.	<b>Total Cost Estimates (with Premium Materials)</b>				
	<b>Option One</b>		\$4,614,346		
	<b>Option Two</b>		\$5,317,744		
	<b>Option Three</b>		\$4,854,229		
	<b>Option Four</b>		\$6,367,104		



## Harbor & Waterways Advisory Committee

# Initial Funding Sources

(Source: M&N Jessica McIntyre, PE)

Funding Source	Amount
Public Beach & Waterfront Access Grant (PBWAG)	\$150,000
Parks & Recreation Trust Fund (PARTF)	\$500,000
Recreational Trails Program (RTP)	\$100,000
<b>Sub-total State Funding</b>	<b>\$750,000</b>
Building Resilient Infrastructure & Communities (BRIC)	\$4,800,000
<b>Sub-total Federal Funding</b>	<b>\$4,800,000</b>
<b>Sub-total Grant Funding</b>	<b>\$5,550,000</b>
Town of Beaufort (other State or Local sources)	\$850,000
<b>Total</b>	<b>\$6,400,000</b>



## Harbor & Waterways Advisory Committee

# Master Plan Update

(Susan Sanders/Miriam Sutton, Sub-Committee Chairs)



## Harbor & Waterways Advisory Committee

# Master Plan Summary

- Second part of Moffatt & Nichol's consulting contract with Town of Beaufort
- Blank-grease-board approach to considering investments Town of Beaufort could make on its boardwalk and upland properties to increase the quality of user experience for Town citizens, visitors, transient boaters and day boaters
- Sought public opinion and input via web site set up by M&N in October and November 2021
- Much of the public opinion aired views on Town parking problems
- Sub-Committee made recommendation to Waterways Committee to provide Master Plan guidance to M&N
- Committee approved the following Must Haves to any Master Plan scenario:
  - *Rebuild/Replacement of Bulkhead and Boardwalk*
  - *New Landmark Welcome Center/Dockmaster/Bathhouse*
  - *New Town-Controlled Fuel Tank Field*
  - *Revenue-Generating Mooring Field*



## Harbor & Waterways Advisory Committee

# Master Plan Optionality Example

- **Option One** – Complete the Must Haves Only (0-26)
- **Option Two** – Complete Must Haves, Convert Eastward Parking Lot into Community Green Space (26-52)
- **Option Three** – Complete Must Haves, Convert Eastward Parking Lot and Close Down Front Street from Turner to Queen Street to Construct a Walking Mall (69-95)

**NOTE:** Nothing more than a repair/replacement of the bulkhead and boardwalk can be achieved if the Town does not undertake some immediate measures to increase its parking capacity in alternative locations.



## Harbor & Waterways Advisory Committee

# Key Delivery Dates (Tentative)

Engineering Dive on Bulkhead.....	Feb 21
HWC Recommendation on Bulkhead and Boardwalk to BOC.....	Mch 21
HWC Master Plan Guidance to M&N.....	Apr 15
Master Plan Draft #1 to HWC.....	May 30
Town Input Meeting #1 on Master Plan.....	June 1
Master Plan Draft #2 to HWC.....	July 1
Town Input Meeting #2 on Master Plan.....	July 19
HWC Recommendation on Master Plan to BOC.....	Aug 22



## Harbor & Waterways Advisory Committee

# Final Thoughts and Observations

- Timing to undertake a meaningful project like this is likely as good as it will ever be
- Significant grant money appears to be available to fund construction costs
- Board of Commissioners showed great foresight in 1978 in its objective to transform the Beaufort Docks
- Board of Commissioners has equivalent opportunity to transform its waterfront in keeping with Beaufort's history, but enhance the user experience of the docks and waterfront amenities
- The derivative result of high popularity and usage of the transient docks can translate to a material increase in the annual lease rates of the docks
- This will benefit all tax-paying citizens of Beaufort



## Harbor & Waterways Advisory Committee

# Questions

# BOARD OF COMMISSIONERS REPORT

**To:** Honorable Mayor & Board of Commissioners

**From:** Kyle Garner, AICP, Planning Director

**Date:** January 19, 2022

**Case No.:** 22-01

**THE REQUEST:** Special Use Permit for Accessory Dwelling Unit

**BACKGROUND:**

Location:	308 Ann Street
Owner:	Scott Davidson
Applicant:	Sarah Afflerbach – Go Architecture
Requested Action:	Conduct Evidentiary Hearing and Provide Findings & Decision
CAMA Land Use:	Public & Institutional
PIN:	730617103546000
Size:	.184 Acres
Existing Land Use:	Vacant Lot – Former First Baptist Parsonage
Adjoining Land Use & Zoning:	North - Single-Family Residences; Zoned R-8 South – First Baptist Parking Lot – Zoned TR (Transitional) West – Single Family Residences - Zoned R-8 East – Single-Family Residences; Zoned TR

**SPECIAL INFORMATION:** This property has been granted a Certificate of Appropriateness from the Historic Commission to construct a single-family dwelling with detached garage. Prior to the new dwelling the site was the Former First Baptist parsonage.

At their January 18, 2022 meeting, after some discussion, the Planning Board recommended approval of the Special Use Permit for an accessory dwelling unit.

<b><u>Public Utilities:</u></b>	Water	Existing Service
	Sanitary Sewer	Existing Service

**ACTION:**

1. Conduct Evidentiary Hearing
2. Provide Findings & Render a Decision with or without conditions based on those Findings



**STAFF COMMENTS:**

- This application is for a Special Use Permit for an Accessory Dwelling Unit per the TR Zoning District.
- The property owner has been through the Historic Commission to obtain a Certificate of Appropriateness.
- Accessory Dwelling Units are not uncommon in the historic district as there are at 3 within one block of this property.
- The request is consistent with the current Land Use Plan – (*See Application*)

**SECTION 20 Special Use Permit (*Town of Beaufort Land Development Ordinance*)**

**E) Required Findings**

1) In addition to any other findings or requirements as specified by any other section of this Ordinance, before any application for a special use may be granted or denied, the BOC shall make each of the following findings:

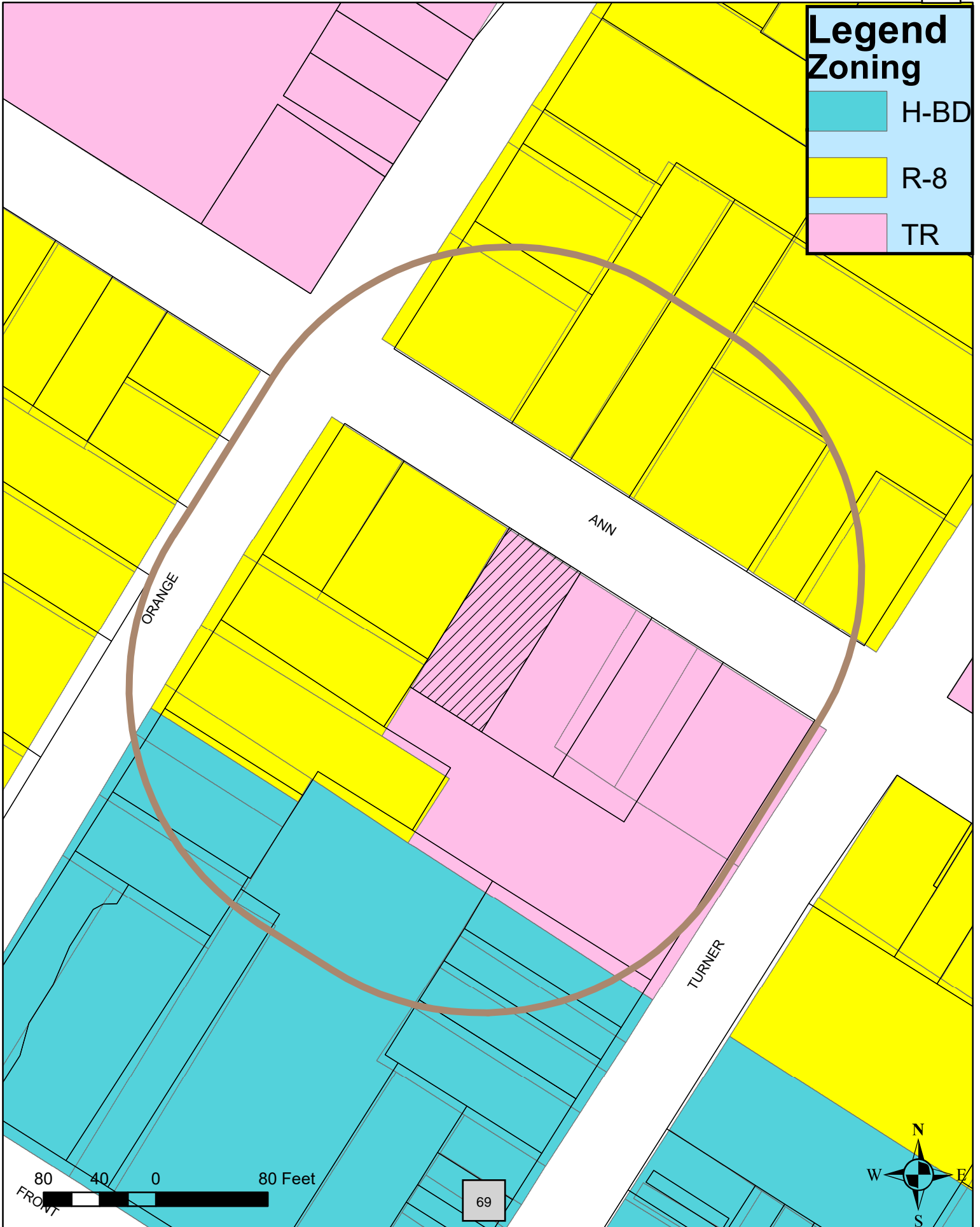
- a) The proposed use is an allowable special use in the zoning district it is being located within;
- b) The application is complete;
- c) The location and character of the use will be in conformity with the Town’s land use plan and other comprehensive planning elements;
- d) Streets, driveways, parking lots, traffic control, and any other traffic circulation features shall be designed and provided in accordance with current traffic engineering standards and Town regulations and found to be adequate for the proposed special use;
- e) The proposed special use will not substantially injure the value of adjoining or abutting properties;
- f) The proposed special use will be compatible and in harmony with adjoining land uses and the development patterns of the immediate area; and,
- g) The proposed use will not materially endanger the public health or safety of the community if located where proposed and developed according to the submitted and approved plan.

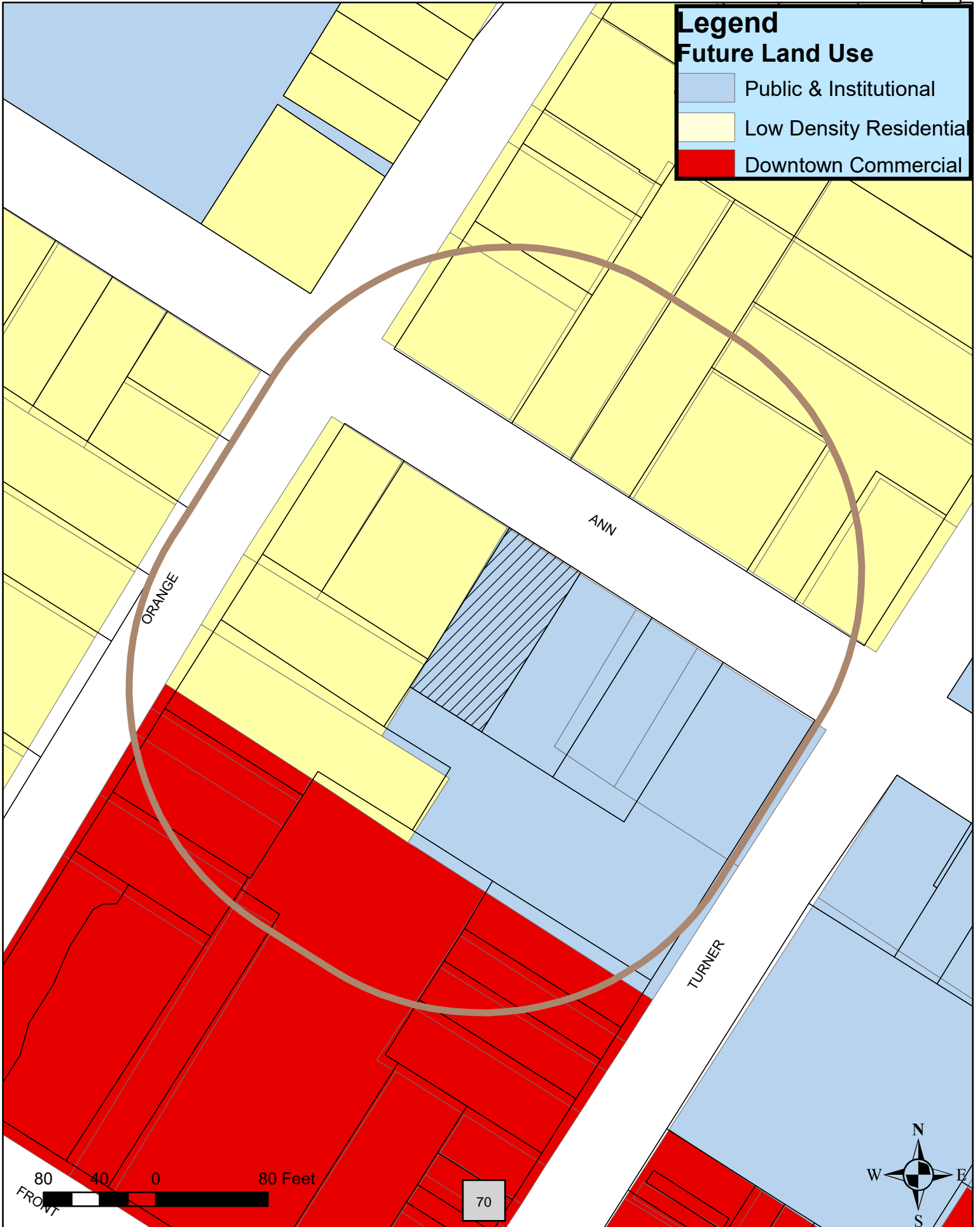


**Exhibits:**

- B- Vicinity Map
- C - Zoning Map
- D - CAMA Land Use Map
- E – List of Property Owners within 200 feet
- F - Application to include Site Plan
- G - Section 20 Special Use Permit Information







<u>OWNER</u>	<u>MAIL_HOU</u>	<u>MAIL_ST</u>	<u>MAIL_CITY</u>	<u>STATE</u>	<u>MAIL_ZIP</u>	<u>MAIL_ADD2</u>
AB CAUSEWAY LLC	5206	HOLLY COURT	MOREHEAD CITY	NC	28557	
ADAIR,GEOFFREY GLENN	1344	PINE VALLEY DRIVE	NEW BERN	NC	28562	
BEAUFORT HISTORICAL ASSOCIATIO	150	TURNER STREET	BEAUFORT	NC	28516	
BEAUFORT INVESTMENTS LLP	608	ANN STREET	BEAUFORT	NC	28516	
COLLINS,RICHARD A JR	2533	LAUREL CHERRY STREET	RALEIGH	NC	27612	
DAVIDSON,ARIAIL SCOTT			ASPEN	CO	81612	PO BOX 5141
FIRST BAPTIST CHURCH BEAUFORT	403	ANN STREET	BEAUFORT	NC	28516	
GOELLNER,ALBERT J ETUX RUTH	118	ORANGE ST	BEAUFORT	NC	28516	
GROTHER,SANDRA F	125	WHIMBREL WAY	BEAUFORT	NC	28516	
HARRIS,STEPHEN W JR ETUX MARGE	2816	CHELSEA CIRCLE	DURHAM	NC	27707	
HUCKABEE,IAN DOUGLAS ETUX TRAC	313	ANN STREET	BEAUFORT	NC 2105	28516	
MOSIER,DAVID W JR ETAL	305	ANN STREET	BEAUFORT	NC	28516	
MOSIER,WILLIAM H ETUX LAURA R	305	ANN STREET	BEAUFORT	NC	28516	
MOUNTCASTLE,RICHARD ETUX AMAND	12121	CASTLE RIDGE ROAD	RALEIGH	NC	27614	
NEWTON,FRANCES S TRUSTEE	301	ANN STREET	BEAUFORT	NC	28516	
NIXON-MOORE,MARY ELLEN	307	FRONT STREET	BEAUFORT	NC	28516	
OLD CAUSEWAY THOROUGHFARE LLC	4737F	ARENDELL STREET	MOREHEAD CITY	NC	28557	
SIMPSON,ANN KINDELL	3100	MORROW FARM LANE	CHAPEL HILL	NC	27516	
STATE OF NORTH CAROLINA	1321	MAIL SERVICE CENTER	RALEIGH	NC 1321	27699	
STEPHENSON,CATHERINE POTTER	116	ORANGE ST	BEAUFORT	NC	28516	
TAYLOR,NELSON W III ETUX PATRI	311	ANN ST	BEAUFORT	NC	28516	
THE '04 THOMAS O HOLLINSHED TR	100	S RIDGE STREET	SOUTHERN PINES	NC	28387	
WILLIS,BEN M	2737	SPIEGEL DR	VIRGINIA BEACH	VA	23454	



## APPLICATION FOR A SPECIAL USE PERMIT

### **Instructions:**

Please complete the form below including all required attachments, a **\$400.00 application fee**, and return to the Beaufort Town Hall; 701 Front Street; P.O. Box 390; Beaufort, N.C.; 28516. Incomplete applications will not be processed but will be returned to the applicant. Please call Planning and Inspections at (252) 728-2142 if there are any questions.

### **APPLICANT INFORMATION**

Applicant Name: GO Architectural Design, PLLC

Applicant Address: 1202A Pollock Street

Phone Number: (252) 633-0322 Email: sarah@goarchdesign.com

Property Owner Name: Scott Davidson

Address of Property Owner: 308 Ann Street, Beaufort, NC 28516

Phone Number: (970) 948-4800 Email: scott@christiesaspenre.com

### **PROPERTY INFORMATION**

Property Address: 308 Ann Street, Beaufort, NC 28516

15-Digit PIN: 730617103546000 Lot/Block #: LI 10 W0FB1A F0R1 TOWN0FB1A FOR IPA R 8AG 11

Size of Property (in square feet or acres): 0.184 Current Zoning: TR

Current Use of Property: Previously Single Family Requested Use: Residential Single Family

An application fee of **\$400.00**, either in cash, money order, or check made payable to the "Town of Beaufort" must accompany this application (a credit card payment can be made in person at Town Hall). The complete application, payment, and supporting materials must be received by Town Staff at least 15 working days prior to a regularly scheduled Planning Board meeting date.

Please refer to the Town's **Land Development Ordinance**, Sections 20 & 27, and all other pertinent sections of the Ordinance for information required to accompany this application. Any plans or documents submitted should be submitted in an electronic or digital format and one printed color copy of such documents submitted with the application.

The town's website address is [www.beaufortnc.org](http://www.beaufortnc.org).

Sarah Afflerbach  
Applicant Signature

12.8.21  
Date of Applicant's Signature

Scott Davidson  
Property Owner Signature (if different than above)

12/8/21  
Date of Owner's Signature

**OFFICE USE ONLY** Revised 8/2020

Date: \_\_\_\_\_ Reviewed for Completeness By: \_\_\_\_\_  
Received by: \_\_\_\_\_ Date Deemed Complete and Accepted: \_\_\_\_\_



308 Ann Street - SUP

December 08, 2021

Kyle Garner  
701 Front St.  
Beaufort, NC 28516

**RE: 308 Ann Street, Beaufort, NC**

Dear Kyle,

Thank you for your help taking this project through the Historic Preservation Commission. We understand that having a habitable accessory dwelling unit in our zoning area requires a Special Use Permit and we would like to apply for this permit.

The owner is looking toward the future in anticipation of needing a caretaker and would like to provide this habitable accessory dwelling unit for such a use. We also understand that there are other properties in the area that have similar structures with similar uses.

Attached are the pertinent Land Development Ordinance sections, site survey with the new structures located, plans and elevations of the structure, and photos of the streetscape. Please let us know if you need anything else to get this project on the schedule for a Special Use Permit.

Thanks again for your help.

Sincerely,

Sarah Afflerbach, AIA, LEED AP

## Land Development Ordinance

### Definitions – page 16

**Accessory Dwelling Units/Structures.** Accessory Dwelling Units/Structures are commonly understood to be a separate additional living unit or structure, including kitchen, sleeping, and bathroom facilities, attached to or detached from the primary residential unit, on a single-family lot. They shall be subordinate in size, location, and appearance to the primary residential unit and may or may not have separate means of ingress or egress.

### H) TR Transitional District. – page 63

Purpose: This intent of this district is to serve as a transition between residential and more intensive districts. This includes residential and commercial uses with a low noise and traffic impact which would generally be considered compatible with a residential area which may or may not have buffering requirements as documented in section 19 of this Ordinance. Uses in this district which require potable water or sanitary sewer must be connected to municipal water and municipal sewer.

### B) Transitional District (TR). – page 99, 100

**6) Special Uses** (Special Uses text may be found in section 20 of this Ordinance).

Accessory Dwelling Unit

### E) Required Findings. – page 190

1) In addition to any other findings or requirements as specified by any other section of this Ordinance, before any application for a special use may be granted or denied, the BOC shall make each of the following findings:

a) The proposed use is an allowable special use in the zoning district it is being located within;

[308 Ann Street is located in the TR District and this is an allowable use with a Special Use Permit.](#)

b) The application is complete;

[We have reviewed our application with the City staff and believe it is complete.](#)

c) The location and character of the use will be in conformity with the Town's land use plan and other comprehensive planning elements;

[The Town of Beaufort NC CAMA Core Land Use Plan \(map below\) shows on page 90 that 308 Ann Street is located in the Public & Institutional Use area. Page 94 of the Core Land Use Plan, Item D. states that for Public and Institutional designated areas may also include R-8 Medium Density Residential zoning districts which per the Town of Beaufort, NC Land Development Ordinance, page 82 allows for Accessory Dwelling Units provided they have a Special Use Permit which is what we are seeking.](#)

d) Streets, driveways, parking lots, traffic control, and any other traffic circulation features shall be designed and provided in accordance with current traffic engineering standards and Town regulations and found to be adequate for the proposed special use;

[We are proposing a residential driveway similar to the surrounding houses and properties.](#)

e) The proposed special use will not substantially injure the value of adjoining or abutting properties;

The owner has obtained an appraisal for the designed project by a licensed appraiser and the accessory dwelling unit shows an added value to the overall project.

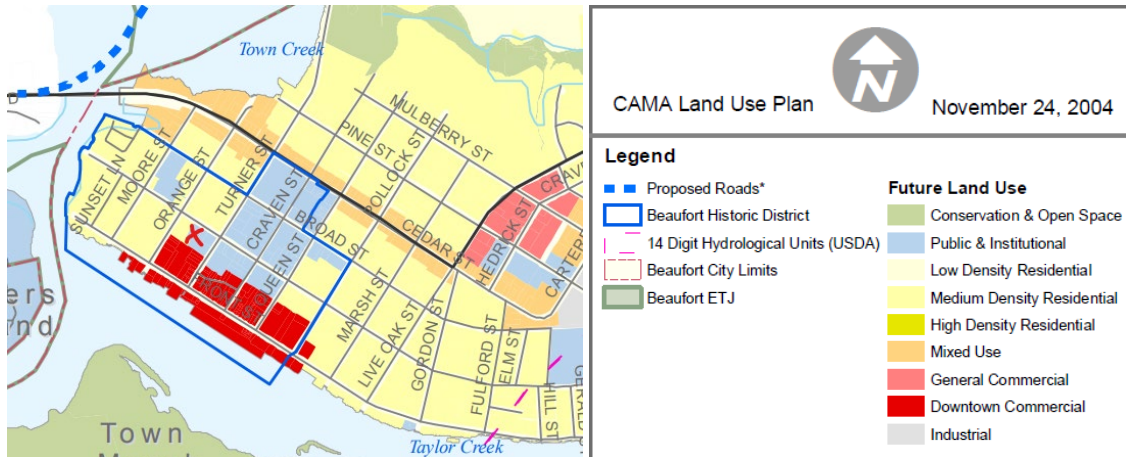
f) The proposed special use will be compatible and in harmony with adjoining land uses and the development patterns of the immediate area; and,

It is our understanding that there are similar accessory dwelling unit structures in the immediate vicinity, and this has not caused any harm to the neighborhood.

g) The proposed use will not materially endanger the public health or safety of the community if located where proposed and developed according to the submitted and approved plan.

The proposed use is allowed per the Town of Beaufort, NC Land Development Ordinance, and the CAMA Core Land Use plan.

**CAMA Core Land Use Plan  
308 Ann Street – Public & Institutional**



Photos of Streetscape, Site and Adjacent Homes:  
308 Ann Street, Beaufort, NC 28516



308 Ann Street – Existing Site



Street view West on Ann Street



Street view West on Ann Street



Street view West on Ann Street



Street view East on Ann Street



Street view East on Ann Street



Street view East on Ann Street

# DAVIDSON - CUSTOM HOME



SCALE: 3/16" = 1'-0"

### KEYS & SYMBOLS

**DOOR & WINDOW SIZE KEY**  
2060 = 2'-0" WIDE X 6'-0" HIGH

DRAWING NUMBER: 1  
SHEET NUMBER: A-204

ROOM NAME: BEDROOM  
10' C.G. WOOD

CEILING HEIGHT AND SQUARE FOOTAGE

FLOOR FINISH

DRAWING NUMBER: 1  
SHEET NUMBER: A-101  
**FIRST FLOOR PLAN**  
Scale: 1/4" = 1'-0"

0'-0" GRADE ELEVATION HEIGHT

### ELECTRICAL ELEGEND

- ⦿ RECEPTACLE
- ⦿<sub>F</sub> FLOOR RECEPTACLE
- ⦿<sub>GF</sub> GFCI RECEPTACLE
- ⦿<sub>WP</sub> WATER PROOF RECEPTACLE
- \$ SWITCH
- \$<sub>3</sub> 3 WAY SWITCH
- ✕ FAN / LIGHT
- ⦿<sub>SL</sub> SECURITY LIGHT
- ⦿<sub>CM</sub> CEILING MOUNT
- ⦿<sub>WS</sub> WALL SCONCE
- ⦿<sub>CP</sub> CEILING PENDANT
- ⦿<sub>FL</sub> FAN / LIGHT
- 6" RECESSED CAN
- ⦿<sub>DPL</sub> DIRECTIONAL PIN LIGHT
- ▭ FLUORESCENT
- ▬ UNDER-COUNTER
- ▴ CABLE
- ▭ GARAGE DOOR OPENER W/ LIGHT

### SHEET SCHEDULE

G-101	TITLE SHEET
C-101	SITE PLAN
A-101	FIRST FLOOR PLAN
A-102	SECOND FLOOR PLAN
A-201	ROOF PLAN
A-203	ELEVATIONS
A-202	ELEVATIONS
A-203	ELEVATIONS
A-204	COTTAGE ELEVATIONS
A-205	COLOR CHOICES

### SQUARE FOOTAGE

<b>HEATED / COOLED</b>	
FIRST FLOOR PLAN	1,573 SF
SECOND FLOOR PLAN	1,373 SF
<b>TOTAL</b>	<b>2,949SF</b>
<b>DEPENDANCY</b>	
	447 SF
<b>NON HEATED</b>	
GARAGE	305 SF
FRONT PORCH	413 SF
SCREENED PORCH	241 SF
1ST FL REAR DECK	337 SF
2ND FL REAR DECK	337 SF
<b>TOTAL</b>	<b>1,633 SF</b>



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New Bern, NC 28560  
252-633-0322  
www.goarchdesign.com

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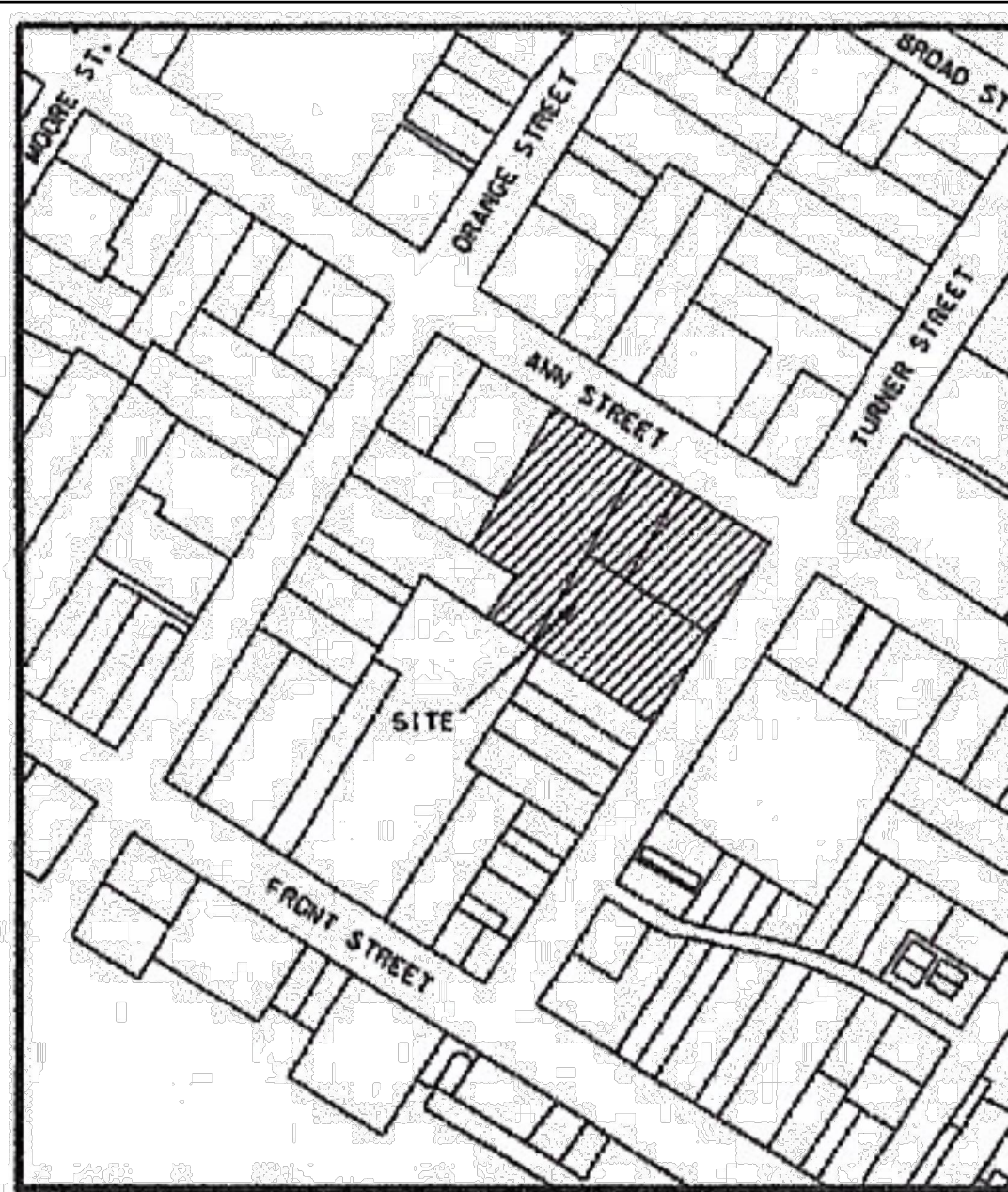
**DAVIDSON CUSTOM HOUSE**  
308 ANN STREET, NEW BERN, NC 28516

THIS PLAN HAS BEEN PREPARED TO MEET TOP PROFESSIONAL STANDARDS AND PRACTICES. HOWEVER, BUILDING CODES AND ENVIRONMENTAL CONDITIONS VARY FOR DIFFERENT LOCATIONS. IT IS THE RESPONSIBILITY OF THE PURCHASER OF THIS PLAN TO PERFORM THE FOLLOWING BEFORE BEGINNING CONSTRUCTION. VERIFY ALL DIMENSIONS PRIOR TO PROCEEDING WITH CONSTRUCTION. VERIFY COMPLIANCE WITH ALL LOCAL CODES. PLANS INDICATE LOCATIONS ONLY; ENGINEERING ASPECTS SHOULD INCORPORATE ACTUAL SITE CONDITIONS. HVAC & PLUMBING LAYOUTS ARE NOT INCLUDED. THESE SHOULD BE OBTAINED FROM A LOCAL MECH. CONTRACTOR OR ENGINEER. TO ENSURE COMPLIANCE WITH LOCAL CODE AND THAT EQUIPMENT IS SIZED CORRECTLY FOR YOUR PARTICULAR REGION AND CONDITIONS. VERIFY ALL STRUCTURAL ELEMENTS WITH LOCAL ENGINEER.

**G-101**

TITLE SHEET

11.22.2021  
DAVIDSON - 308 ANN ST



VICINITY MAP N.T.S.

COVERAGE	
LOT SIZE 60'X134'	8,040 SF
HOUSE FOOTPRINT	2,627 SF
DEPENDENCY FOOTPRINT	752 SF
TOTAL	3,379 SF
LOT COVERAGE	42%

**312 ANN STREET**  
 8,040 SQUARE FEET  
 VACANT LOT EXCEPT FOR  
 EXISTING WOOD FENCE  
 ALONG NE & SE LOT LINES

N/F MARIANNA HOLLINSHED  
 D.B. 932 PG. 446  
 NCPIN 730617102745000

N/F ALBERT GOELLNER  
 D.B. 821 PG. 247  
 NCPIN 730617101688000

N/F CATHERINE STEPHENSON  
 D.B. 786 PG. 662  
 NCPIN 730617101653000

**CERTIFICATE OF OWNERSHIP**

I HEREBY CERTIFY THAT I AM THE OWNER OF THE PROPERTY SHOWN AND DESCRIBED HEREON WHICH IS LOCATED WITHIN THE SUBDIVISION JURISDICTION OF BEAUFORT, AND THAT I HEREBY ADOPT THIS PLAN OF SUBDIVISION WITH MY FREE CONSENT, AND ESTABLISH MINIMUM BUILDING SETBACK LINES AS NOTED.

OWNER \_\_\_\_\_ DATE \_\_\_\_\_

OWNER \_\_\_\_\_ DATE \_\_\_\_\_

**TOWN APPROVAL**

THIS IS AN EXEMPT SUBDIVISION PURSUANT TO THE TOWN OF BEAUFORT SUBDIVISION ORDINANCE ARTICLE V SECTION 1A: COMBINATION OR RECOMBINATION OF PREVIOUSLY PLATTED LOTS.

*Mike Sam, Planning Director* 6/30/2020  
 DATE: PLANNING DIRECTOR

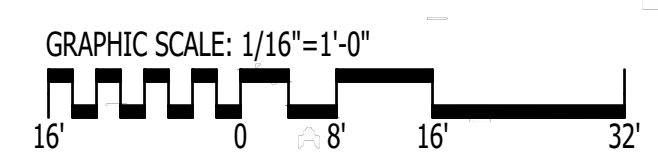
**REVIEW OFFICER CERTIFICATION**

COUNTY OF CARTERET  
 I *Regan Retchiff*, REVIEW OFFICER OF CARTERET COUNTY CERTIFY THAT THE MAP OR PLAT TO WHICH THIS CERTIFICATION IS AFFIXED MEETS ALL STATUTORY REQUIREMENTS FOR RECORDING.

*Regan Retchiff* 10/30/2020  
 REVIEW OFFICER DATE

**REGISTER OF DEEDS CERTIFICATION**

FILED FOR REGISTRATION AT 4:32 PM 10:00 CLOCK



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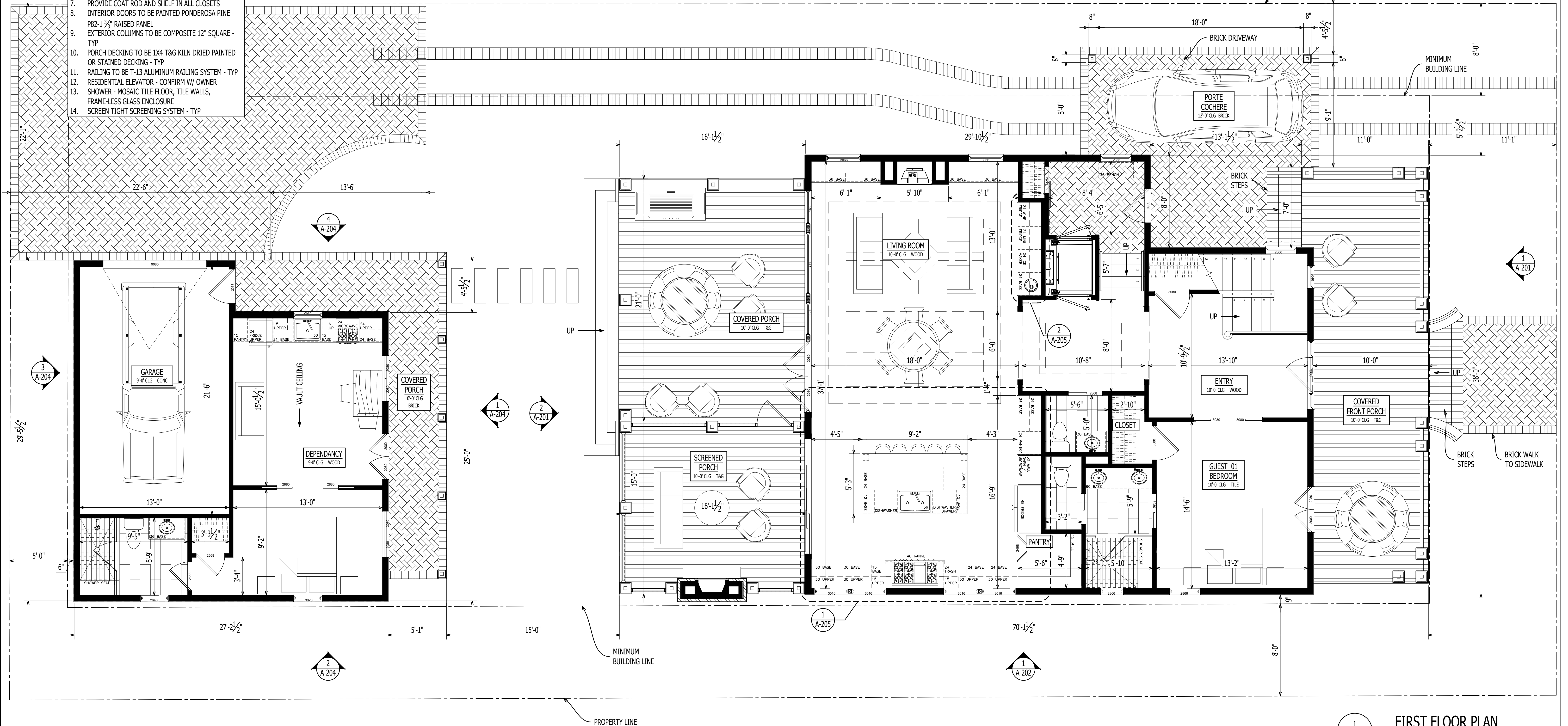
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**C-101**  
 SITE PLAN  
 11.22.2021  
 DAVIDSON - 308 ANN ST

### NOTES

1. DIMENSIONS ARE TO FACE OF STUD - THIS SHEET
2. ALL EXTERIOR WALLS - 2X6 WOOD STUD @ 16" O.C.
3. ALL INTERIOR WALLS - 2X4 WOOD STUD @ 16" O.C.
4. 1/2" PAINTED GYPSUM BOARD ON ALL WALLS AND CEILING
5. BATHROOMS TO RECEIVE 3/8" MOISTURE RESISTANT GYPSUM BOARD
6. SEAL ALL JOINTS AND OPENINGS WITH CONT. SILICONE CAULKING
7. PROVIDE COAT ROD AND SHELF IN ALL CLOSETS
8. INTERIOR DOORS TO BE PAINTED PONDEROSA PINE P82-1 3/4" RAISED PANEL
9. EXTERIOR COLUMNS TO BE COMPOSITE 12" SQUARE - TYP
10. PORCH DECKING TO BE 1X4 T&G KILN DRIED PAINTED OR STAINED DECKING - TYP
11. RAILING TO BE T-13 ALUMINUM RAILING SYSTEM - TYP
12. RESIDENTIAL ELEVATOR - CONFIRM W/ OWNER
13. SHOWER - MOSAIC TILE FLOOR, TILE WALLS, FRAME-LESS GLASS ENCLOSURE
14. SCREEN TIGHT SCREENING SYSTEM - TYP



1  
A-101  
**FIRST FLOOR PLAN**  
Scale: 1/4" = 1'-0"  
GRAPHIC SCALE: 1/4" = 1'-0"



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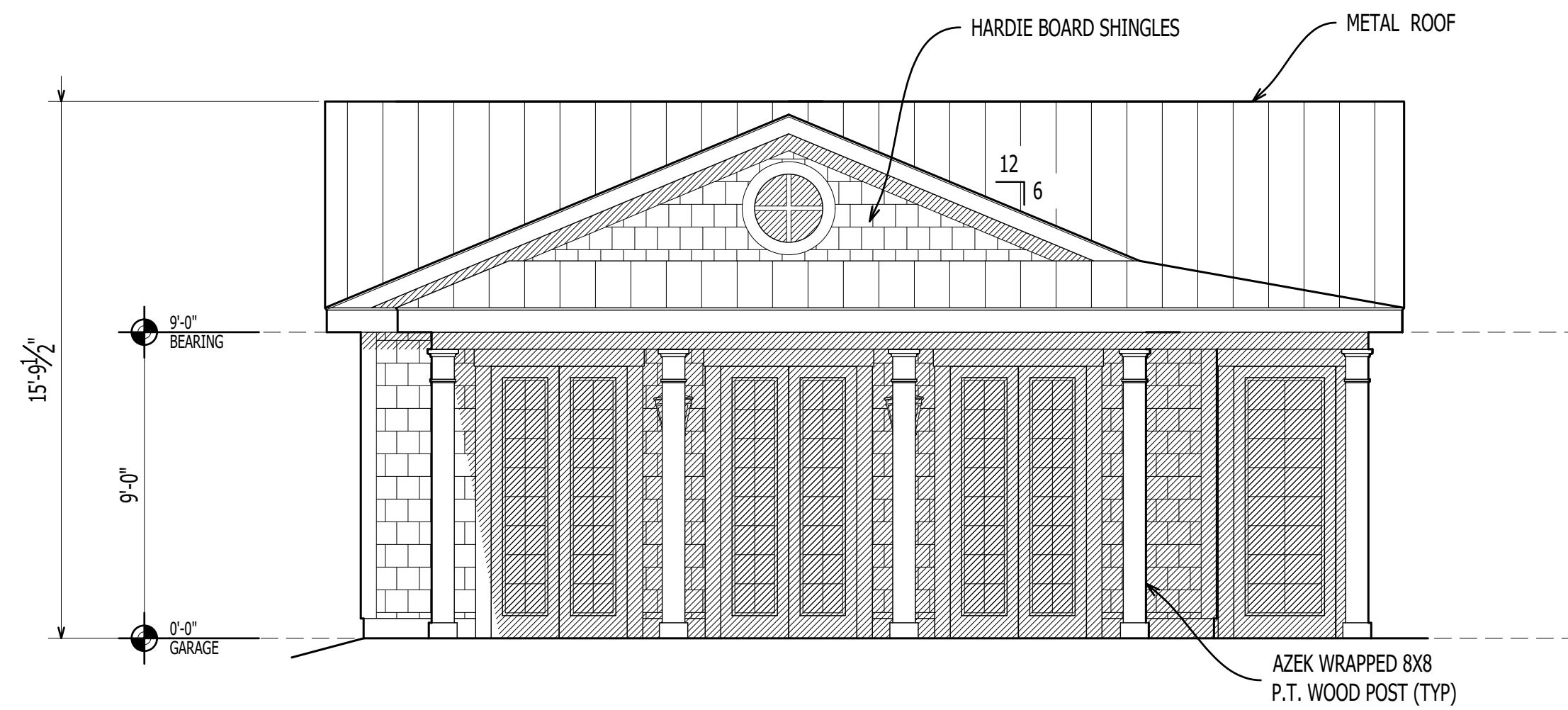
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## DAVIDSON CUSTOM HOUSE

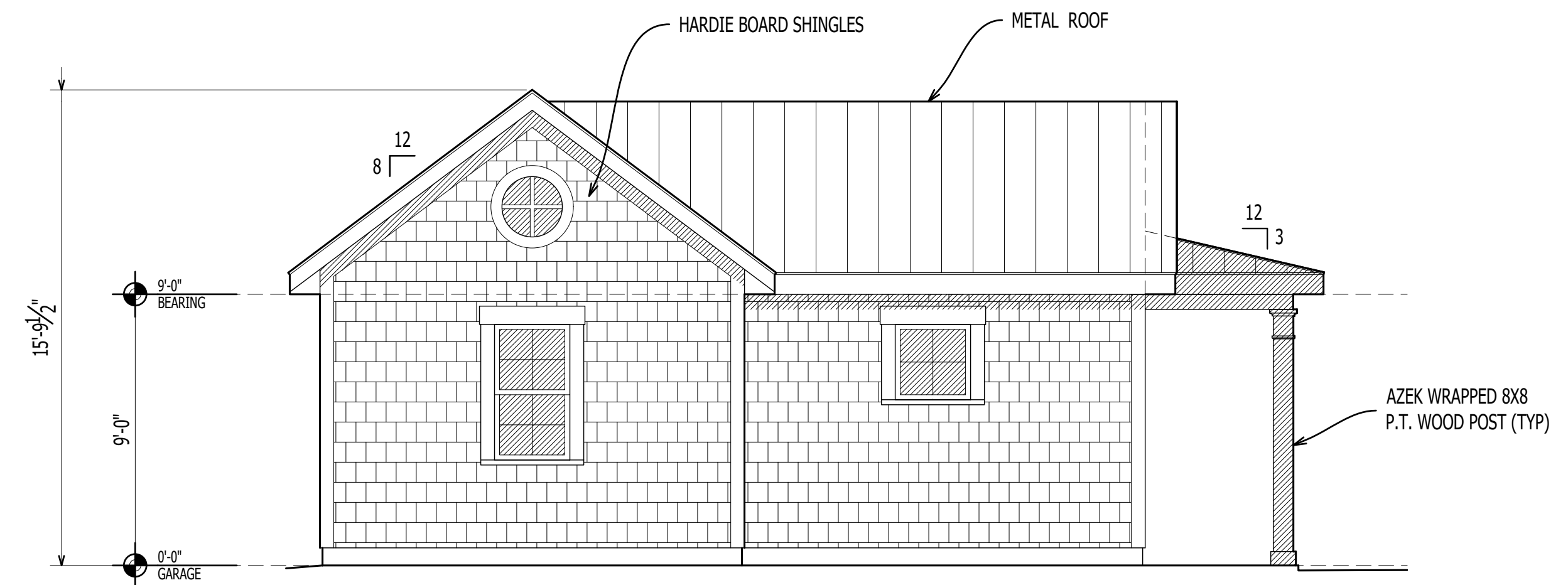
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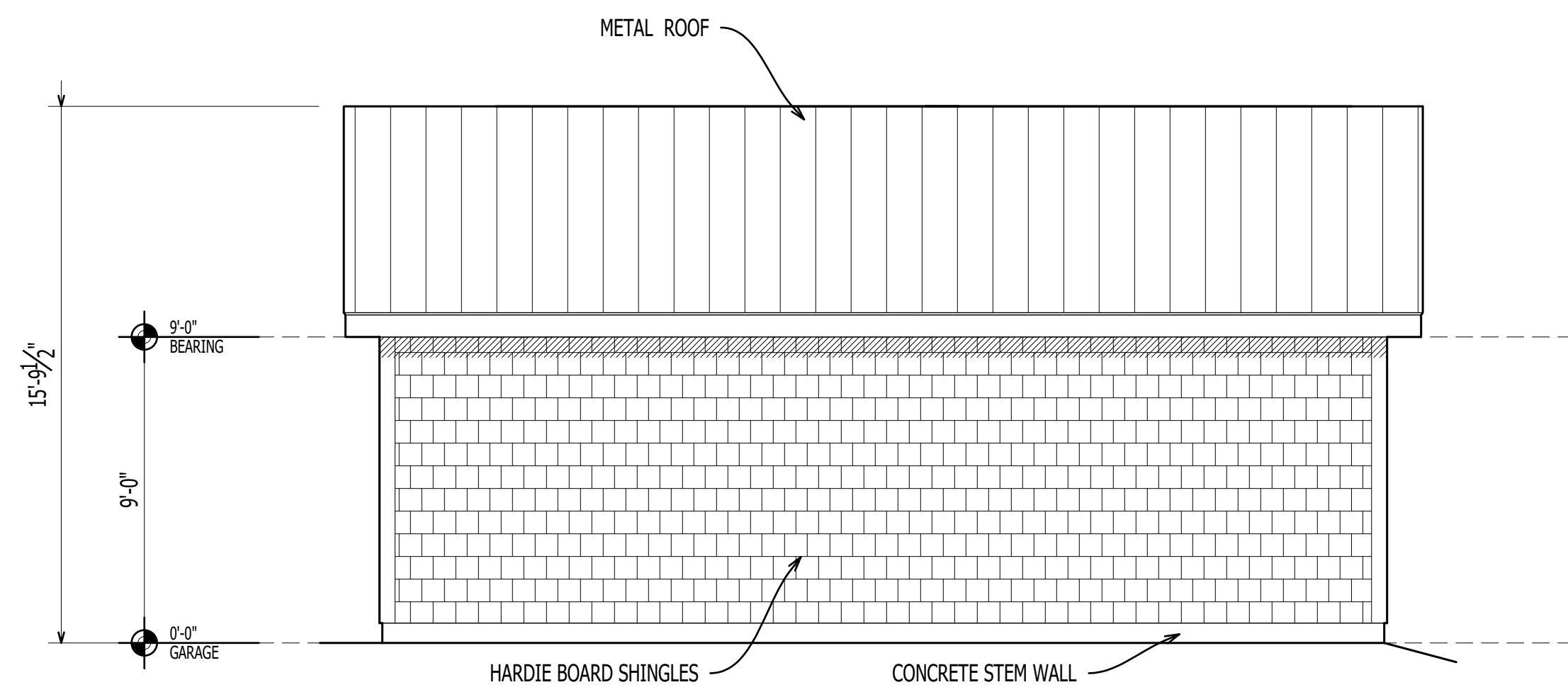
**A-101**  
FIRST FLOOR PLAN  
11.22.2021  
DAVIDSON - 308 ANN ST



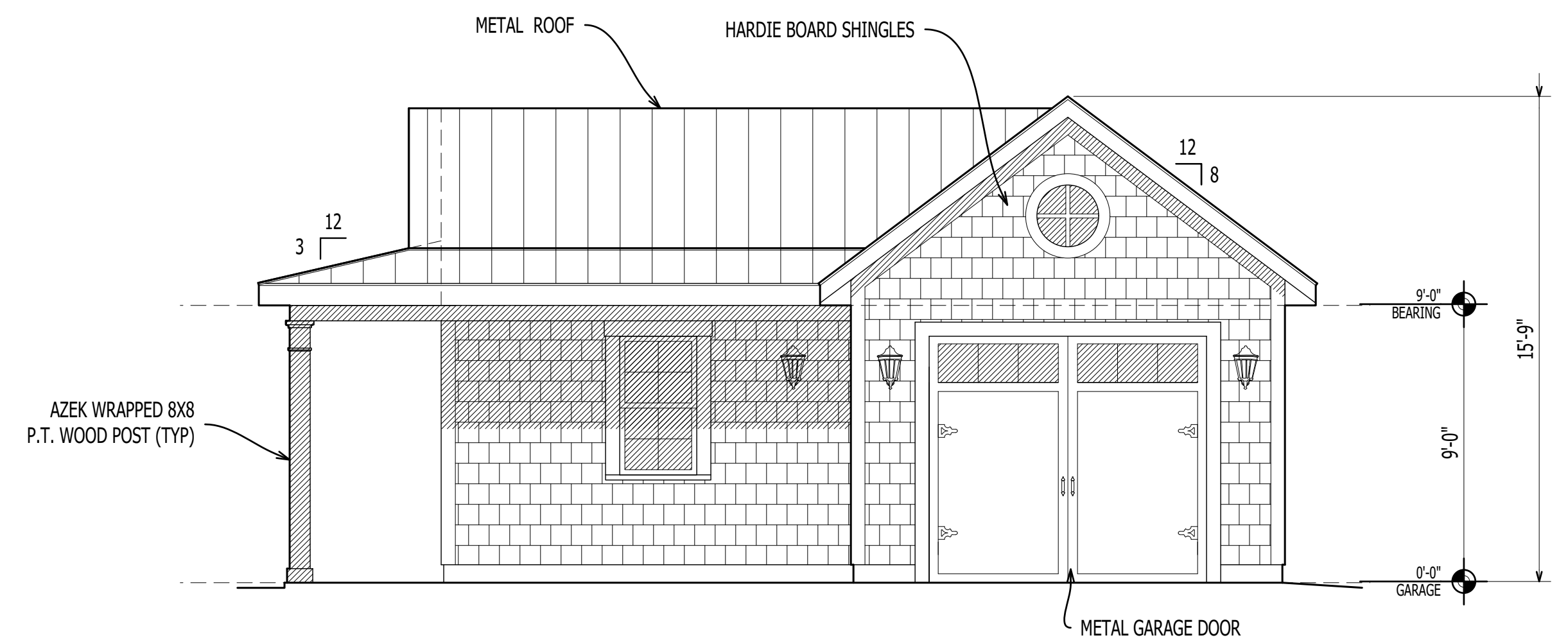
1 GARAGE ELEVATION  
A-204 Scale: 1/4" = 1'-0"



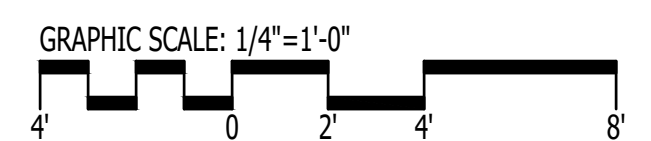
2 GARAGE ELEVATION  
A-204 Scale: 1/4" = 1'-0"



3 GARAGE ELEVATION  
A-204 Scale: 1/4" = 1'-0"



4 GARAGE ELEVATION  
A-204 Scale: 1/4" = 1'-0"



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# DAVIDSON CUSTOM HOUSE

308 ANN STREET, NEW BERN, NC 28516

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**A-204**  
GARAGE ELEVATIONS

11.22.2021  
DAVIDSON - 308 ANN ST

**SECTION 20 Special Use Permits**

**A) General.**

Special uses are practices which are not permitted by right in any zoning district in the Town of Beaufort, but may only be granted after due consideration by the Board of Commissioners (BOC). The consideration of a special use application is a quasi-judicial function requiring evidentiary hearings and specific findings of fact. Special use permits may only be granted by the BOC following a recommendation by the planning board and the quasi-judicial review process as stipulated in this section.

**B) Special Use Permit Application Procedures.**

- 1) A written application for a special use permit in all zones shall be submitted to the Town's Planning and Inspections Department in accordance with the requirements of section 1-M of this Ordinance and all applicable administrative regulations. The application shall include:
  - a) A proposed use site plan which contains information documented in section 18-C of this Ordinance and the specific information features below:
    - i) A vicinity map and survey of the parcel which shall include the zoning and use of all adjacent properties;
    - ii) A legend identifying all symbols on the map;
    - iii) A North arrow and a scale;
    - iv) A preliminary design of the proposed use which shows all existing and proposed structures, parking layouts, driveways, buffering, landscaping, points of ingress and egress, easements, minimum building lines, and street rights-of-way;
    - v) A site data block of features which includes the proposed use(s), square footage of the proposed and existing structure(s), site zoning, total acreage, number of lots, minimum lot size, and average lot size;
    - vi) The map book, page number, and deed book information;
    - vii) A note stating whether any portion of the property is included in any adopted Town plan; and,
    - viii) Any other related information requested by Town staff, the planning board, or the BOC.
    - ix) All required environmental permit improvements needed for the property.
  - b) The special use permit sought; and,
  - c) Information supporting the existence of the required findings, and providing such plans or other relevant data as may be required by the Town.
- 2) Whenever an application is submitted for a special use permit in a residential zone, the applicant shall also include:
  - a) A narrative which illustrates the appropriateness of the proposed use in a residential zone. This narrative shall also describe all the architectural design features which make the proposed use and associated building compatible with the urban character of the residential neighborhood;
  - b) The submitted site plan shall also include all street front architectural elevation drawings to insure the building(s) compatibility with the surrounding residential structures; and,

*Land Development Ordinance for the Town of Beaufort*

- c) Additionally, the BOC and town staff may require a professional rendering or any other graphic illustration of the proposed structure.
- 3) The application shall be reviewed by town staff and submitted with comments and recommendation to the planning board for review. After the planning board makes its recommendation, the application shall be forwarded to the BOC for consideration.

**C) *Quasi-Judicial Proceeding Notification Requirements.***

The Town shall schedule a quasi-judicial proceeding for the application and BOC consideration after reasonable opportunity for staff and planning board review by providing public notice no more than thirty days after receipt of the completed application. The notice of a quasi-judicial proceeding shall be given using the standards set forth in section 3-E of this Ordinance with the exception of the following:

- 1) The notice shall be given once a week for two successive calendar weeks and published in a newspaper having general circulation within Town. The first publishing shall not be less than ten days or not more than twenty-five days before the date affixed for the hearing. In computing such period, the day of publication is not to be included but the day of the hearing shall be included as documented.
- 2) All property owners within two hundred feet (200') of the lot boundaries on all sides of the subject lot as listed in the county tax records shall be mailed by the Town a notice of the quasi-judicial proceeding on the proposed special use application by first class mail at the address listed for such owners on the county tax abstracts. The notice shall identify the location and briefly describe the proposed special use. Section 3-E (2) of this Ordinance gives direction on when the notices shall be mailed.
- 3) The Town shall prominently post a sign giving notice of the quasi-judicial proceeding on or immediately adjacent to the subject area reasonably calculated to give public notice of the proposed special use public hearing not more than ten days prior to the hearing date. The wording of such sign should be similar to what is in section 3-E (4) of this Ordinance.

**D) *Procedures on Special Use Applications.***

In considering whether to approve an application for a special use permit, the BOC shall proceed as follows:

- 1) The BOC shall hold the quasi-judicial proceeding and consider relevant information regarding whether the required findings under subsection E of this section exist and whether the special use is appropriate in the proposed location. The BOC shall hear relevant information from the applicant, adjoining property owners, the Town Manager, the planning board, planning officials, and any interested or affected members of the public. Parties may appear in person, by designee, or by attorney to present information relevant to the requirements of the Ordinance.
- 2) The BOC shall consider whether the application complies with each individual required finding specified in subsection E of this section. The BOC need not make the required findings at the time of the hearing and may call for additional information if needed. If the special use permit application is approved, the BOC motion shall contain language showing all the required findings under subsection E of this section have been met, and in the absence of specific findings, it shall be conclusively presumed the application complies with all the findings in subsection E of this section.
- 3) The BOC shall render a decision within a reasonable period of time not to exceed ninety days after holding the quasi-judicial proceeding for the proposed special use application.

*Land Development Ordinance for the Town of Beaufort*

The BOC need not issue a decision at the time of the hearing if additional information is needed and may continue said hearing until a later date.

- 4) If the application is found not to be in compliance with one or more of the required findings of subsection E of this section or any other applicable section of this Ordinance, the application shall be denied. Such motion shall specify the particular findings the application fails to meet. It shall be conclusively presumed the application complies with all requirements not noted by the BOC in their motion to deny the application.
- 5) Notwithstanding the specific requirements of this Ordinance, the BOC may impose additional conditions and reasonable requirements upon the requested special use permit in order to ensure the use is consistent with the required findings as specified under subsection E of this section. The BOC may place an expiration date on the special use permit if a building permit is not secured within a certain period of time. If the special use permit is not renewed periodically by the recipient of the permit, it will expire on the date given to the permit by the BOC.
- 6) After the BOC renders its decision on the special use permit application, the reasons for granting or denying the application shall be made in writing. A written copy of the conclusion(s) of the BOC about the facts of the case and the board's corresponding decision shall be forwarded to the applicant within ten days.

**E) Required Findings.**

- 1) In addition to any other findings or requirements as specified by any other section of this Ordinance, before any application for a special use may be granted or denied, the BOC shall make each of the following findings:
  - a) The proposed use is an allowable special use in the zoning district it is being located within;
  - b) The application is complete;
  - c) The location and character of the use will be in conformity with the Town's land use plan and other comprehensive planning elements;
  - d) Streets, driveways, parking lots, traffic control, and any other traffic circulation features shall be designed and provided in accordance with current traffic engineering standards and Town regulations and found to be adequate for the proposed special use;
  - e) The proposed special use will not substantially injure the value of adjoining or abutting properties;
  - f) The proposed special use will be compatible and in harmony with adjoining land uses and the development patterns of the immediate area; and,
  - g) The proposed use will not materially endanger the public health or safety of the community if located where proposed and developed according to the submitted and approved plan.
- 2) The BOC shall make its findings based on "competent evidence" as described in N.C.G.S. 160A-393 (k) and will be cognizant the statute provides in part "competent evidence" shall not be deemed to include the opinion testimony of lay witnesses as to any of the following:
  - a) The use of property in a particular way would affect the value of other property.
  - b) The increase in vehicular traffic resulting from a proposed development would pose a danger to the public safety.

- c) Matters about which only expert testimony would generally be admissible under the rules of evidence.
- 3) Compatibility Standards for Special Uses in Residential Zones:  
In deciding whether the architectural elements of the proposed special use in a residential zone will be compatible with the adjoining buildings, the BOC shall review said proposal in reference to the following architectural elements:
  - a) Size (footprint);
  - b) Height;
  - c) Proportion and scale;
  - d) Roof shape(s);
  - e) Setbacks;
  - f) Location, size, and number of openings (doors and windows);
  - g) Materials;
  - h) Color; and,
  - i) Texture.

F) **Special Use Guidelines.**

1) Adult Establishments.

- a) No building, structure, or any portion thereof nor any portion of a lot or parcel or property shall be used for an adult establishment at a location closer than one thousand feet (1000') from any other adult establishment; or closer than one thousand feet (1000') from any residentially zoned property, pre-school, child care, nursery school, day care, K-12 school, public playground, or church situated within the Town limits or the ETJ.
- b) Plans are required and must show:
  - i) Locations of buildings and signs and the size of the plan;
  - ii) Proposed points of access and egress and patterns of circulation;
  - iii) Layout of parking spaces;
  - iv) Lighting plan inclusive of wattage and illumination; and,
  - v) Landscape plan.

2) Day Care Centers (Including Kindergarten).

- a) One parking space shall be provided for each adult attendant and one parking space provided for every six children or fraction thereof.
- b) Section 19 of this Ordinance gives the screening/buffering and fencing guidelines required for this application.
- c) Plans are required and must show:
  - i) Location and approximate size of all existing and proposed structures and buildings within the site and on the lots adjacent thereto;
  - ii) Proposed points of access and egress and pattern of circulation;
  - iii) Layout of parking spaces;
  - iv) Location and extent of open play area(s);
  - v) Day care center shall provide one hundred square feet (100 ft<sup>2</sup>) of play area space per pupil.

*Land Development Ordinance for the Town of Beaufort*

- vi) Outdoor play area shall be enclosed by a solid or open fence or wall at least four feet (4') in height. Where the outdoor play area is directly adjacent to a residentially used or zoned lot, a solid fence or wall at least six feet (6') high or the maximum applicable fence or wall height limitation for the district or an open fence at least four feet high (4') and a screen planting designed to grow three feet (3') thick and six feet (6') high shall be created. The BOC may at its discretion, require additional screening/buffering and/or fencing elements to be located adjacent to abutting nonresidential land uses.
- vii) In residential districts, a day care center shall not be operated between the hours of 7:00 p.m. and 7:00 a.m. unless with written approval by the BOC.
- viii) Landscape plan.

3) Radio or Television Transmitter.

- a) Minimum lot area – at least three acres in area.
- b) One parking space is required at the site.
- c) Plans are required and must show:
  - i) Location and approximate size of all existing and proposed structures within the site and within one thousand linear feet in all directions;
  - ii) Proposed points of access and egress;
  - iii) Proposed off-street parking spaces; and,
  - iv) Protective fencing at least six feet (6') high with three stands of barbed wire turned out and ten feet (10') from the perimeter of the antenna base shall be established.

4) Telecommunication Tower.

- a) Guy-wire towers shall not be permitted.
- b) Co-location towers shall be permitted.
- c) Height of communication towers shall be regulated by the Federal Aviation Administration (FAA).
- d) Communication towers are prohibited in front yards and shall be in compliance with the Telecommunication Act of 1996.
- e) Local governments have no ability to prohibit towers on the basis of environmental or health issues according to the Federal Radio Frequency Emission Standards.
- f) The BOC may deny a permit based upon a tower's influence on property value or aesthetics.
- g) A minimum lot size of one-half acre per tower shall be met; however, the Telecommunication Tower shall be placed on a lot of sufficient size, and in a position on the lot, if the tower falls, no part of it will fall onto adjacent property. Variances shall not be allowed.
- h) Landscaping and screening/buffering are required as approved by the planning board and according to section 15 and section 19 of this Ordinance.
- i) A six-foot (6') high protective barrier shall be required around the base of the tower. The barrier shall be a masonry wall, chain link fence, solid wood fence, or opaque barrier as described in section 19 of this Ordinance.
- j) Setback requirements shall be according to the district in which the tower is located.
- k) Towers shall be lighted to satisfy the FAA requirements.

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- l) Towers shall be removed within ninety days following abandonment of such towers.
- m) Towers shall be removed by the property owner within one hundred eighty days following damage or termination of operation resulting in inoperable towers or towers where the owner of the tower shows no intent to repair said tower. Blown over towers shall also be removed by the owner of such tower under this guideline.
- n) Any advertising signage is strictly prohibited on towers.
- o) Towers shall be painted blue or gray if not otherwise required by the FAA.
- p) The owner must provide adequate insurance coverage for any potential damage caused by or caused to the tower.
- q) For permitting purposes, site plans are required as defined in section 18 of this Ordinance and shall show all of the following additional features:
  - i) Identification of intended user of tower.
  - ii) Documentation by registered engineer shows tower has sufficient structural integrity to accommodate more than one user.
  - iii) Statement from owner indicating his intent to allow shared use of the tower and how others will be accommodated.
  - iv) Evidence the property owners of residentially zoned/used property within three hundred feet of the base of the proposed tower, would be notified prior to the special use application being heard by the BOC.
  - v) Documentation which shows towers over a certain height are absolutely necessary for the provision of service (i.e., a tower up to one hundred ninety-six feet (196') cannot provide a reasonable level of service).
- r) The BOC shall determine if a tower is in harmony with the area and compatible with adjacent properties and may consider the aesthetic effects of the tower as well as mitigating factors concerning aesthetics. The BOC may disapprove a tower based on the grounds the aesthetic effects are unacceptable and a new site should be proposed. The following factors shall be considered:
  - i) Protection of the view in scenic areas, unique natural features, scenic roadways, historic sites, etc.
  - ii) Prevention of a concentration of towers in one certain area; and,
  - iii) Height, design, placement, and other characteristics could be modified to have a less intrusive visual impact.

5) Marinas.

The requirements below are for marinas and for proper disposal of sewage from boats:

- a) All slips over thirty feet (30') shall provide a permanent pump-out connection so a hose of not more than thirty feet (30') can reach the mid-point of the slip.
- b) Any vessel with a permanently installed marine sanitation devise shall be located so the holding tank can be pumped-out using a hose not to exceed thirty feet (30').
- c) Mobile pump-out equipment may not be used to meet the requirements of subsections 5a) and 5b) of this section.
- d) A marina may not charge marina tenants an additional fee to pump-out their holding tanks.
- e) When a T-head of a dock is unoccupied during regular business hours, the marina shall provide public access to the pump-out facility for a nominal fee.

6) Office: Small Business.

Property owners may be granted a special use permit for an Office: Small Business in a Residential Zoning District if identified as a *Small Business* as defined in section 4 of this Ordinance.

- a) In addition to application requirements outlined in subsection B of this section, special use permit applications must include the following:
  - i) Detailed narrative describing the activities associated with the requested use;
  - ii) Number of employees requested to work on site;
  - iii) Requested business hours of operation;
  - iv) Estimated number of clients served on site per day; and,
  - v) Detailed drawing or photographs, including measurements, of signage if requested.
  
- b) Signage will be reviewed by the BOC at the time of the special use permit and will meet the following standards:
  - i) Not more than one sign is permitted;
  - ii) Sign will not exceed an area of two square feet (2 ft<sup>2</sup>);
  - iii) Colors will be compatible with those of the structure and will not detract from the residential characteristics of the structure;
  - iv) Sign will be affixed flatly against the building; and,
  - v) Directly lighted and/or neon signage is not permitted.
  
- c) Conditions: The BOC may impose reasonable conditions as it deems necessary for the protection of the public health, general welfare, and public interest regarding:
  - i) Compatibility. The compatibility of the proposal, regarding both use and appearance, with the surrounding neighborhood;
  - ii) Hours of Operation. The frequency and duration of indoor/outdoor activities and the impact of the surrounding area;
  - iii) Noise. The added noise level created by activities associated with the request;
  - iv) Parking. The request will not generate a need for additional parking; and,
  - v) Appearance. The general appearance will not be adversely affected by the location of the proposed use on the property.



**Town of Beaufort, NC**

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**Board of Commissioners**

**Work Session Meeting**

**4:00 PM Monday, February 28, 2022**

**Train Depot- 614 Broad Street, Beaufort, NC 28516**

**Minutes**

**Call To Order**

Mayor Harker called the meeting to order at 4:00 PM

**Roll Call**

Elizabeth Lewis, Town Clerk, called the roll.

**PRESENT:**

- Mayor Harker
- Mayor Pro-Tem Hagle
- Commissioner Cooper
- Commissioner Oliver
- Commissioner Terwilliger

Mayor Harker announced Commissioner Hollinshed could not be there due to personal reasons and asked for a motion to excuse her from the meeting.

Commissioner Terwilliger made a motion to excuse Commissioner Hollinshed from the meeting.

The motion carried unanimously.

**Agenda Approval**

Commissioner Hagle made a motion to approve the agenda as presented.

The motion carried unanimously.

**Public Comment**

There was none.

**Items for Discussion and Consideration**

1. FY 2021 Audit Presentation

KoTang Cha-Moses of Martin Starnes and Associates presented the FY 2021 Audit, which is referenced in the agenda packet.

Commissioner Oliver asked several questions regarding who the firm answered to and who was ultimately responsible for the financial condition of Beaufort.

Ms. Cha-Moses said the Board of Commissioners were responsible.

Commissioner Oliver asked if the soul responsibility of the auditor was to ensure the Town’s bookkeeping system met GAP.

Ms. Cha-Moses explained the role of her firm, and said they issued their opinion, which indicates if the Town is in compliance with GAP.

Commissioner Oliver asked if there were any written or verbal comments other than those that accompany the handout.

Ms. Cha-Moses she explained there were some verbal recommendations with the Town Finance Director, but nothing she felt was significant to be in writing.

Commissioner Oliver asked specific questions regarding several pages of the Audit Book.

Ms. Cha-Moses explained her report and the recommendations in relation to the Local Government Commission (LGC), she elaborated on other Statewide procedures.

Commissioner Oliver asked Ms. Cha-Moses opinion on the \$312,000 she reported as doubtful account, whether it was reasonable or not.

Ms. Cha-Moses explained after an audit, they reviewed Management’s assessment of allowances; she said in the Town’s situation most of these were accounts that were 90 plus days overdue. She said that is typically what she recommends to her clients when she is considering their allowances; the number was reported for awareness.

Commissioner Oliver noted the report mentions 42.6 million dollars of capital assets several times and asked which of those assets were inventoried.

Ms. Cha-Moses explained they typically do not do any observation for the Town of Beaufort, but if they do any type of inventory observation, it sits in the inventory line rather than the capital assets line. She also explained there was a schedule of capital assets, provided by the Town, and they review those annually.

Commissioner Oliver pointed out there was a fair amount of debt, primarily to NC DEQ and asked if those loans and loan covenants had been reviewed by Ms. Cha-Moses.

Ms. Cha-Moses explained it depended on the type of loan, if there were covenants associated with the loan, they were reviewed. She added they reviewed the debt documents whenever an account picks up a new loan, and the debt agreement was reviewed at that time.

Commissioner Oliver said he would like Town staff to review the loan documents associated with the current loans, particularly the Town Manager, to ensure those covenants are being met.

2. Case #22-01 Special Use Permit for an Accessory Dwelling Unit at 308 Ann Street.

Kyle Garner, Planning Director, said this was a follow-up request, required by the new 160D law. He explained this item was part of a Quasi Judicial Hearing at the last Board of Commissioners Regular Meeting, and the board needed to review and render a decision based on the order that will be given to the applicant.

Commissioner Hagle made a motion to approve the order granting a Special Use Permit for an Accessory Dwelling Unit at 308 Ann Street.

The motion carried unanimously with a (4-0) vote.

3. Rezone 1113 Live Oak Street totaling 0.258 acres from R-8 to RS-5

Mr. Garner explained at the recommendation of the Planning Board, staff was requesting the Board of Commissioners conduct a public hearing at the March 14<sup>th</sup> Regular Meeting.

Mayor Harker confirmed a consensus to place the item on the upcoming agenda as a public hearing.

4. Modify/Revise the Existing Planned Unit Development (PUD) for Beau Coast Subdivision

Mr. Garner explained at the recommendation of the Planning Board, staff was requesting the Board of Commissioners conduct a public hearing at the March 14<sup>th</sup> Regular Meeting. He also noted, at the recommendation of the Planning Board, there were some additional conditions placed on the PUD.

Commissioner Hagle had a question about the Type 2 Buffer.

Mr. Garner explained it is commonly referred to as a Type B buffer, consisting of a 10-foot buffer that suggests for every 100 or so feet, a certain number of median sized trees and shrubs are required as a buffer. He said the recommendation of the Planning Board was for this to be applied in certain areas.

Mayor Harker confirmed a consensus to place the item on the upcoming agenda as a public hearing.

5. Case #22-06 Special Use Permit for a Mini-Storage facility at 2150 & 2176 Live Oak Street

Mr. Garner explained the request was for the Board of Commissioners to conduct a Quasi Judicial Evidentiary Hearing for the Special Use Permit for a Mini-Storage facility at 2150 & 2176 Live Oak Street.

Mayor Harker confirmed a consensus to set the item as a Quasi Judicial Hearing at the upcoming meeting.

6. Voluntary Annexation Request

Ms. Lewis explained the Town received an application for voluntary annexation from Beaufort Agrihood Development, LLC and it was attached for review. She explained the first step in the annexation process is for the board to adopt a resolution directing the clerk to investigate the sufficiency of the petition requesting annexation. Ms. Lewis suggested this be an item for discussion and consideration at the March 14<sup>th</sup> Regular Meeting.

Mayor Harker confirmed a consensus to place this as an item for discussion and consideration on the upcoming agenda.

7. Past Minutes

Mayor Harker confirmed a consensus to place this under items of consent for the upcoming agenda.

8. Minutes- January 24, 2022 Work Session Meeting

Mayor Harker confirmed a consensus to place this under items of consent for the upcoming agenda.

9. Sewer Allocation Request-Proposed Trestle Walk Subdivision

Greg Meshaw, Town Engineer, explained staff was recommending placing the sewer request on the agenda for the upcoming regular meeting. He provided the following background regarding the request:

Beach Moss Development & Consulting, LLC is requesting that 3,360 gallons per day (gpd) of sewer capacity be reserved for a proposed 7-lot subdivision. The firm is planning to subdivide two parcels to create the subdivision. The two parcels have access to Live Oak Street and are located between the former Beaufort Elementary School property and the Hancock Park subdivision. Granting of the request must be by the Board of Commissioners even though the request is for less than 10,000 gpd. Action by the Board is required because the request is for reservation of sewer capacity. A request for reservation of sewer capacity for future use is deemed by the Town's Wastewater Allocation Policy to be a Level 4 priority when considering allocation requests. If approved, a nonrefundable reservation fee equivalent to twenty percent of the applicable sewer system development fee must be paid. Additionally, Priority Level 4 projects have twenty-four months to receive all approvals, certifications, and/or permits to begin construction. Otherwise, the allocation reverts to the Town, provided that the Board of Commissioners does not grant an extension.

Mayor Harker confirmed a consensus to place this as an item for discussion and consideration on the upcoming agenda.

10. 2021 Year End Parking Program Report

Jennifer Rossi, Parking Manager, gave a presentation on the 2021 end of year parking program, referencing materials included in the agenda packet. She noted a list of goals recommendations, and regulations for the upcoming parking season. A highlight of those recommendations are listed as follows: Citation fees go up to \$ 50 per Town Ordinance; The 5 spaces on Pollock Street in front of Town Hall will be made All Day Parking and parking signage will be added in front of them; Adding a 15-minute space on Craven St. to accommodate customers picking up orders on Front St; Staff suggestion of getting a Town golf cart for daily use of reading meters and collections.

Commissioner Cooper made a comment about several business owners on the waterfront who were not happy with the parking program, specifically customers who could not find a parking space. He also asked who would monitor the newly recommended 15-minute space.

Ms. Rossi said parking staff would monitor the space and explained where all day parking was located and how that was regulated.

Commissioner Cooper asked about Big Rock and how parking was affected during that time, noting there was a church parking lot area utilized in the past.

Rachel Johnson, Parks and Events Coordinator/Public Information Officer, spoke to this question, as there is a system in place. She explained in the past, it has fallen through the events application which required Big Rock to come through that specific avenue to pre-purchase weekly parking passes.

Commissioner Oliver spoke regarding the visibility of the parking machines, he asked if any of the updates addressed those issues.

Ms. Rossi said she had investigated the visibility issue last year and noted there is a real issue with the machines being on the waterfront. She suggested as of right now, there were not any alternatives.

Commissioner Oliver suggested new machines as a capital item, in hopes they would be less dependent on visual skills.

Ms. Rossi said the parking ambassadors do a good job assisting customers.

Commissioner Oliver asked who usually purchased the season passes, noting there were 129 from the presentation, and that represented almost a third of the total parking.

Ms. Rossi said business, residents, and employees, noting employees park in the Craven and Queen Street lots in attempt to keep employees off Front Street spots.

Commissioner Oliver suggested this be focused on in the upcoming season.

Commissioner Hagle agreed the parking meters are difficult to use, echoing Commissioner Oliver's suggested to research newer, more user-friendly meters. He explained the intent of paid parking as it was established, and the hopes for businesses to be successful from both a customer and employee aspect.

Commissioner Terwilliger followed up with some discussion regarding parking passes, noting the parking program was a resource of revenue for the Town. He suggested as more parking passes are sold, it could be taking away from the overall revenue. He

encouraged the Parking Manager to be cognizant of these areas going into 2023, so it could be better understood and addressed in the future. He gave examples such as: should passes be limited; should the Town be more tactical in how they are issued; is the Town charging enough for the passes. He noted the app that connected to customer phones was an easy and user-friendly platform.

Commissioner Hagle added that when paid parking began, it wasn't necessary created to generate revenue, rather than promoting businesses and visitors downtown.

Mayor Harker asked about the parking passes for employees, and how they were notified where to park once they obtained the pass.

Ms. Rossi explained that everyone who purchased a parking pass was provided a list of regulations, specifically regarding where they should park.

Mayor Harker pointed out that just because you have a pass, it does not guarantee a parking spot; there may be a lot of passes issued but there might not be an available space for everyone who has a pass. She suggested the golf cart suggestion was not a bad idea, noting parking staff had a large vicinity to cover and it could be used to help people as well as regulate the area.

Ms. Rossi suggested it would also be beneficial if a parking machine went down across Town, noting in the past there were only 5 parking ambassadors during the season.

Mayor Harker noted the savings in Town staff doing the upgrades in house and thanked Ms. Rossi for her presentation.

11. Consideration of Resolution # 22-002

Mayor Harker asked for a motion to excuse Commissioner Oliver from participating in the discussion considering Resolution # 22-002

Commissioner Hagle made a motion to excuse Commissioner Oliver.

The motion passed unanimously.

Todd Clark, Town Manager, explained he had tentatively set the Annual Board Retreat for March 10-11, 2022, with hopes to finalize those plans after the meeting. He reported the suggested venue is the Beaufort Hotel and said in consideration of Commissioner Oliver's financial interest in the venue, staff have conferred with the Town Attorney to ensure compliance with North Carolina General Statute 14- 234, titled "Public officers or employees benefiting from public contracts, exceptions".

Mr. Clark explained it was the desire of the staff to use the Beaufort Hotel as the meeting venue and recommended the Board of Commissioners adopt the below Resolution exempting the Town of Beaufort from North Carolina General Statute § 14-234, should they agree to use that location.

*See proposed Resolution No. 22-002:*

**A RESOLUTION EXEMPTING THE TOWN OF BEAUFORT FROM NORTH CAROLINA GENERAL STATUTE § 14-234 RESOLUTION NO. 22-002**

**WHEREAS**, North Carolina General Statute § 14-234 (a) (1) sets forth that no public officer or employee who is involved in making or administering a contract on behalf of a public agency may derive a direct benefit from the contract except as provided in NCGS § 14-234, or otherwise allowed by law; and

**WHEREAS**, North Carolina General Statute § 14-234 (a1) (1) defines a “public officer” as an individual who is elected or appointed to serve or represent a public agency, other than an employee or independent contractor of a public agency; and

**WHEREAS**, Towns having a population of no more than 20,000 according to the most recent official federal census may be exempted in accordance with (d1) Subdivision (a) (1) of NCGS § 14-234 if the following actions are taken:

- 1) The proposed contract(s) between the town and one of its officials must be approved by a specific resolution of the governing body adopted in an open and public meeting and the action must be recorded in the town’s board minutes;
- 2) The amount does not exceed sixty thousand (\$60,000) for goods and services within a 12-month period;
- 3) The official entering into the contract with the unit or agency cannot participate in any way or vote;
- 4) The total amount of the contract(s) with each official is specifically noted in the audited annual financial statement of the town; and
- 5) The town must post in a conspicuous place in Town Hall a list of officials with whom contracts have been made, briefly describes the subject matter of the contracts, and shows the total contract amounts within the preceding 12 months; all of which must be updated on a quarterly basis.

**WHEREAS**, the Town of Beaufort proposes to rent a facility from a Town of Beaufort Board of Commissioner for a public purpose.

**NOW THEREFORE, BE IT RESOLVED**, that the Town of Beaufort Board of Commissioners adopt this resolution with the intent of renting the Beaufort Hotel, partly owned and operated by Town of Beaufort Commissioner Charles Oliver II, for the purpose of hosting a two-day board retreat on the dates of March 10-11, 2022.

Adopted this the 28th day of February 2022

\_\_\_\_\_  
Sharon Harker, Mayor

\_\_\_\_\_  
Elizabeth Lewis, Town Clerk

Commissioner Hagle made a motion to approve Resolution No. 22-002

The motion carried unanimously.

Commissioner Terwilliger made a motion to allow Commissioner Oliver to return to the meeting.

The motion carried unanimously.

12. Ground Lease- Inlet Inn Beaufort, LLC

Arey Grady, Town Attorney, explained the background regarding the Inlet Inn ownership and associated leases, notifying the board that the current owner has requested an amendment to the subject Ground Lease Agreement between the Town of Beaufort and Inlet Inn Beaufort, LLC.

Mayor Harker deemed a consensus to move the item to the upcoming Regular Meeting, under items of discussion and consideration, as several Commissioners had questions about the lease.

Mr. Grady added that a possible closed session may be needed to discuss the item, depending on what the questions were.

13. NCBIWA Member Appointment

Mr. Clark explained the North Carolina Beach, Inlet & Waterway Association (NCBIWA) is dedicated to preserving, protecting and enhancing the North Carolina Coast by merging science and public policy in order to create a sustainable and resilient coast. Former Town Manager, John Day was a member on the board. The NCBIWA Board is composed of local, state and federal elected officials as well as attorneys, engineers and government staff who work together for the common goal of protecting the North Carolina Coast. Mr. Clark said the requested action was to appoint a new member to that board, and it was his understanding it was to be either a staff member or a member of the board.

Mayor Harker confirmed a consensus to place the requested appointment under items of discussion and consideration for the upcoming Regular Meeting.

14. FY 2022 Budget Amendment 6

Christi Wood, Finance Director, explained Budget Amendment 6 consisted of the following:

**General Fund-** This amendment requests the appropriation of fund balance for replacement of ferry docks (\$76,000) – this cost is for aluminum floating docks. There is an increase in the BCBS health insurance premiums for employees (\$50,611)- the town was made of aware of these increases in late December. The increase is \$126 per employee/per month for January- June, 67 employees in the General Fund. This amendment also requests the appropriation of other revenue from the sale of surplus fire equipment to purchase automated external defibrillators (AEDs) (\$10,000).

**Utility Fund-** This amendment requests the appropriation of fund balance for the increase in the BCBS health insurance premiums for employees (\$9,065)- the town was made of aware of these increases in late December. The increase is \$126 per employee/per month for January- June, 12 employees in the Utility Fund.

Commissioner Oliver had questions about the portion of the budget amendment that pertained to the ferry docks replacement. He questioned who the owner of the referenced docks was and who was responsible for the maintenance on the docks.

Mr. Clark said it was his understanding these were the docks across from Town Hall, and the former Town Manager confirmed with Mr. Grady that the Town was responsible for the maintenance of the docks and the owner was the National Park Service, per the current lease.

Mr. Grady said he believed it was the Town’s responsibility to maintain or replace the docks as needed, but he did not have the lease in front of him to confirm that. He suggested it would be wise if he revisited the item, answer these questions, and report back to the Board and Town Manager.

Commissioner Hagle suggested the Board be provided a copy of the lease.

Mark Eakes, Public Works Director, informed the Commissioners the quote he received was good for 30 days, but it subject to change after due to the rising material cost.

Ms. Wood explained it was the pleasure of the board but suggested if they wished to wait until the additional information was provided, she could separate that portion of the budget amendment out for a future meeting.

Commissioner Hagle suggested making the ferry dock replacement a separate budget amendment.

Mayor Harker asked Ms. Wood if the budget amendments could be separate in the future, in the event something like this might happen again.

Ms. Wood said she would separate them moving forward.

Commissioner Hagle made a motion to approve Budget Amendment 6, under the conditions of removing the portion regarding the replacement of the ferry docks.

The motion passed unanimously.

15. Financial Notes

Ms. Wood presented the January Financial Report, discussing the tax balances for December and January, the sales and use tax distributions for February was reported as \$191,362; that was for November sales.

**Mayor/Commissioner Comments**

Commissioner Cooper spoke on the fantastic turn out for Mardi Gras event.

Commissioner Oliver commended the Town Manager on listening to concerns and suggestions, and for his leadership. He specifically spoke on the financial success of the Town and thanked the staff for their hard work.

Commissioner Terwilliger brought up the topic of volunteer boards in the Town. He recommended there be some type of educational training for all members on these boards, as there have been some situations that were not always handled appropriately. He suggested the Town provide the tools for the people on these boards to help ensure they are making the right decisions, as ultimately, they are serving the Town.

Commissioner Hagle pointed out the Board had a chance to visit all of the Town Facilities recently and expressed how well the Town is being managed, commending the quality of employees the Town has from top to bottom.

Mayor Harker spoke on how great it was to be back in-person. She thanked the staff who worked on the technology piece to make that possible. She also thanked the Town Manager for his hard work as well as the Board and commended them all for their visibility around Town. She ended by speaking about several newly opened businesses around Town and encouraged everyone to support local establishments when possible.

**Adjourn**

Commissioner Hagle made a motion to adjourn the meeting at 5:40 PM.

The motion carried unanimously.

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Sharon Harker, Mayor

---

Elizabeth Lewis, Town Clerk



**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, March 28, 2022  
Train Depot, 614 Broad Street**

**AGENDA CATEGORY:** Items for Discussion and Consideration

**SUBJECT:** NCDEQ-DWI Spring 2022 Applications

**BRIEF SUMMARY:**

There are 4 separate funding applications being made on behalf of the Town: Two for the Wastewater Pump Stations Replacement, one for the Wastewater Collection System Rehabilitation and one for the Water Distribution System Improvements. For the Wastewater Pump Stations Replacement, we are applying for preconstruction (design) funds which have a cap of \$400,000 and then the second application will be for construction which has a cap of \$5,000,000. For the Wastewater and Water projects we are applying for construction funding only.

**REQUESTED ACTION:**

Approve the resolutions (4) to apply for funding for the projects listed above. A resolution is needed for each application.

**EXPECTED LENGTH OF PRESENTATION:**

5 minutes

**SUBMITTED BY:**

Greg Meshaw, Town Engineer

**BUDGET AMENDMENT REQUIRED:**

No

North Carolina Department of Environmental Quality  
Division of Water Infrastructure  
Fund Transfer Certification



(Not needed for CDBG-I only projects)

(revised February 2022)

§ 159G-37(b) requires that all local governments applying for funding from the Clean Water State Revolving Fund, the Wastewater Reserve, the Drinking Water State Revolving Fund, the Drinking Water Reserve, or the Viable Utility Reserve for water or wastewater projects certify that no funds received from water or wastewater utility operations have been transferred to the local government's general fund for the purpose of supplementing the resources of the general fund since July 1, 2014. The prohibition contained in § 159G-37(b) shall not be interpreted to include payments made to the local government to reimburse the general fund for expenses paid from that fund that are reasonably allocable to the regular and ongoing operations of the utility, including, but not limited to, rent and shared facility costs, engineering and design work, plan review, and shared personnel costs. **Note:** A payment in lieu of taxes (PILOT) is not exempt from this certification unless the PILOT is calculated to reimburse for these specific expenses.

**Applicant's Certification:**

I, as a representative of Town of Beaufort, hereby certify that since July 1, 2014,  
(Local Government Unit)  
funds received from the water and/or wastewater utility have: (**CHOOSE ONE**)

been transferred from the water and/or sewer enterprise fund to the general fund **AND** were reasonably allocable to the regular and ongoing operations of the utility in accordance with § 159G-37(b),

**OR**

not been transferred from the water and/or sewer enterprise fund to the general fund.

**Any transfers must be consistent with the information provided in the Division of Water Infrastructure's Water & Sewer Financial Information Form and must be accurately reflected in the audits as reported by the Local Government Unit to the Local Government Commission since July 1, 2014.**

SIGNATURE OF AUTHORIZED REPRESENTATIVE OR FINANCIAL OFFICER

DATE

Todd Clark

Town Manager

TYPED NAME

TYPED TITLE

**RESOLUTION BY GOVERNING TOWN OF BEAUFORT**

WHEREAS, The Federal Clean Water Act Amendments of 1987 and the North Carolina the Water Infrastructure Act of 2005 (NCGS 159G) have authorized the making of loans and grants to aid eligible units of government in financing the cost of construction and studies of wastewater collection systems project, and

WHEREAS, The Town of Beaufort has need for and intends to conduct a study on a wastewater collection systems project described as Wastewater Pump Stations Replacement, and

WHEREAS, The Town of Beaufort intends to request State loan and/or grant assistance for the project,

**NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF THE TOWN OF BEAUFORT:**

That Town of Beaufort, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of the (unit of government) to make scheduled repayment of the loan, to withhold from the (unit of government) any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That Todd Clark, Town Manager, the **Authorized Official**, and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Official**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the **Applicant** has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 28<sup>th</sup> Day of March, 2022 at Beaufort, North Carolina.

\_\_\_\_\_  
Sharon Harker, Mayor

**CERTIFICATION BY RECORDING OFFICER**

The undersigned duly qualified and acting 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 filing of an application with the State of North Carolina, as regularly adopted at a legally convened meeting of the Board of Commissioners duly held on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_; 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 \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Elizabeth Lewis, Town Clerk

(Seal)

North Carolina Department of Environmental Quality  
Division of Water Infrastructure  
Fund Transfer Certification



(Not needed for CDBG-I only projects)

(revised February 2022)

§ 159G-37(b) requires that all local governments applying for funding from the Clean Water State Revolving Fund, the Wastewater Reserve, the Drinking Water State Revolving Fund, the Drinking Water Reserve, or the Viable Utility Reserve for water or wastewater projects certify that no funds received from water or wastewater utility operations have been transferred to the local government's general fund for the purpose of supplementing the resources of the general fund since July 1, 2014. The prohibition contained in § 159G-37(b) shall not be interpreted to include payments made to the local government to reimburse the general fund for expenses paid from that fund that are reasonably allocable to the regular and ongoing operations of the utility, including, but not limited to, rent and shared facility costs, engineering and design work, plan review, and shared personnel costs. **Note:** A payment in lieu of taxes (PILOT) is not exempt from this certification unless the PILOT is calculated to reimburse for these specific expenses.

**Applicant's Certification:**

I, as a representative of Town of Beaufort, hereby certify that since July 1, 2014, funds received from the water and/or wastewater utility have: (**CHOOSE ONE**)

been transferred from the water and/or sewer enterprise fund to the general fund **AND** were reasonably allocable to the regular and ongoing operations of the utility in accordance with § 159G-37(b),

**OR**

not been transferred from the water and/or sewer enterprise fund to the general fund.

**Any transfers must be consistent with the information provided in the Division of Water Infrastructure's Water & Sewer Financial Information Form and must be accurately reflected in the audits as reported by the Local Government Unit to the Local Government Commission since July 1, 2014.**

SIGNATURE OF AUTHORIZED REPRESENTATIVE OR FINANCIAL OFFICER

DATE

Todd Clark

Town Manager

TYPED NAME

TYPED TITLE

## RESOLUTION BY GOVERNING TOWN OF BEAUFORT

- WHEREAS, The Federal Clean Water Act Amendments of 1987 and the North Carolina the Water Infrastructure Act of 2005 (NCGS 159G) have authorized the making of loans and grants to aid eligible units of government in financing the cost of construction and studies of wastewater collection systems project, and
- WHEREAS, The Town of Beaufort has need for and intends to construct a wastewater collection systems project described as Wastewater Pump Stations Replacement, and
- WHEREAS, The Town of Beaufort intends to request State loan and/or grant assistance for the project,

### NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF THE TOWN OF BEAUFORT:

That Town of Beaufort, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of the (unit of government) to make scheduled repayment of the loan, to withhold from the (unit of government) any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That Todd Clark, Town Manager, the **Authorized Official**, and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Official**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the **Applicant** has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 28<sup>th</sup> Day of March, 2022 at Beaufort, North Carolina.

\_\_\_\_\_  
Sharon Harker, Mayor

**CERTIFICATION BY RECORDING OFFICER**

The undersigned duly qualified and acting 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 filing of an application with the State of North Carolina, as regularly adopted at a legally convened meeting of the Board of Commissioners duly held on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_; 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 \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Elizabeth Lewis, Town Clerk

(Seal)

North Carolina Department of Environmental Quality  
Division of Water Infrastructure  
Fund Transfer Certification



(Not needed for CDBG-I only projects)

(revised February 2022)

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**Applicant's Certification:**

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been transferred from the water and/or sewer enterprise fund to the general fund **AND** were reasonably allocable to the regular and ongoing operations of the utility in accordance with § 159G-37(b),

**OR**

not been transferred from the water and/or sewer enterprise fund to the general fund.

**Any transfers must be consistent with the information provided in the Division of Water Infrastructure's Water & Sewer Financial Information Form and must be accurately reflected in the audits as reported by the Local Government Unit to the Local Government Commission since July 1, 2014.**

SIGNATURE OF AUTHORIZED REPRESENTATIVE OR FINANCIAL OFFICER

DATE

Todd Clark

Town Manager

TYPED NAME

TYPED TITLE

### RESOLUTION BY GOVERNING TOWN OF BEAUFORT

WHEREAS, The Federal Clean Water Act Amendments of 1987 and the North Carolina the Water Infrastructure Act of 2005 (NCGS 159G) have authorized the making of loans and grants to aid eligible units of government in financing the cost of construction of public wastewater collection system projects, and

WHEREAS, The Town of Beaufort has need for and intends to construct a wastewater collection system project described as Wastewater Collection System Rehabilitation, and

WHEREAS, The Town of Beaufort intends to request State loan and/or grant assistance for the project,

#### NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIOINERS OF THE TOWN OF BEAUFORT:

That Town of Beaufort, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of the (unit of government) to make scheduled repayment of the loan, to withhold from the (unit of government) any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

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That the **Applicant** has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 28th Day of March, 2022 at Beaufort, North Carolina.

\_\_\_\_\_  
Sharon Harker, Mayor

**CERTIFICATION BY RECORDING OFFICER**

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\_\_\_\_\_  
Elizabeth Lewis, Town Clerk

(Seal)

North Carolina Department of Environmental Quality  
Division of Water Infrastructure  
Fund Transfer Certification



(Not needed for CDBG-I only projects)

(revised February 2022)

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(Local Government Unit)  
funds received from the water and/or wastewater utility have: (**CHOOSE ONE**)

been transferred from the water and/or sewer enterprise fund to the general fund **AND** were reasonably allocable to the regular and ongoing operations of the utility in accordance with § 159G-37(b),

**OR**

not been transferred from the water and/or sewer enterprise fund to the general fund.

**Any transfers must be consistent with the information provided in the Division of Water Infrastructure's Water & Sewer Financial Information Form and must be accurately reflected in the audits as reported by the Local Government Unit to the Local Government Commission since July 1, 2014.**

SIGNATURE OF AUTHORIZED REPRESENTATIVE OR FINANCIAL OFFICER

DATE

Todd Clark

Town Manager

TYPED NAME

TYPED TITLE

### RESOLUTION BY GOVERNING TOWN OF BEAUFORT

- WHEREAS, The Federal Clean Water Act Amendments of 1987 and the North Carolina the Water Infrastructure Act of 2005 (NCGS 159G) have authorized the making of loans and grants to aid eligible units of government in financing the cost of construction of drinking water distribution systems, and
- WHEREAS, The Town of Beaufort has need for and intends to construct a drinking water distribution system project described as Water Distribution System Improvements, and
- WHEREAS, The Town of Beaufort intends to request State loan and/or grant assistance for the project,

### NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF THE TOWN OF BEAUFORT:

That Town of Beaufort, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of the (unit of government) to make scheduled repayment of the loan, to withhold from the (unit of government) any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That Todd Clark, Town Manager, the **Authorized Official**, and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Official**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the **Applicant** has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 28th Day of March, 2022 at Beaufort, North Carolina.

---

Sharon Harker, Mayor

**CERTIFICATION BY RECORDING OFFICER**

The undersigned duly qualified and acting 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 filing of an application with the State of North Carolina, as regularly adopted at a legally convened meeting of the Board of Commissioners duly held on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_; 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 \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Elizabeth Lewis, Town Clerk

(Seal)



**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, March 28, 2022  
Train Depot, 614 Broad Street**

**AGENDA CATEGORY:** Items for Discussion and Consideration

**SUBJECT:** FY 2022 Budget Amendment 8

**BRIEF SUMMARY:**

**General Fund**

This amendment requests the appropriation of fund balance for:

- replacement of ferry docks (\$76,000) – this cost is for aluminum floating docks

**REQUESTED ACTION:**

Approve Budget Amendment 8 today, March 28, 2022 to secure contractor and materials

**EXPECTED LENGTH OF PRESENTATION:**

5 minutes

**SUBMITTED BY:**

Christi Wood – Finance Director

**BUDGET AMENDMENT REQUIRED:**

Yes



**TOWN OF BEAUFORT  
FY 2022 BUDGET AMENDMENT #8**

WHEREAS, the Town of Beaufort adopted its Fiscal Year 2022 Budget through Ordinance on June 14, 2021, 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 2022 Budget as follows:

**SECTION I: GENERAL FUND**

This amendment requests the appropriation of fund balance for replacement of ferry docks (\$76,000).

**A. REVENUE**

<b><u>INCREASE</u></b>	
APPROPRIATED FUND BALANCE .....	\$ 76,000
<b>TOTAL INCREASE</b> .....	<b>\$ 76,000</b>

**B. EXPENDITURES AUTHORIZED BY DEPARTMENT**

<b><u>INCREASE</u></b>	
PUBLIC WORKS .....	\$ 76,000
<b>TOTAL INCREASE</b> .....	<b>\$76,000</b>

**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 March, 2022

ATTEST:

\_\_\_\_\_  
Elizabeth Lewis  
Town Clerk

\_\_\_\_\_  
Sharon Harker  
Mayor



**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, March 28, 2022  
Train Depot, 614 Broad Street**

**AGENDA CATEGORY:** Items for Discussion and Consideration

**SUBJECT:** FY 2022 Audit Contract

**BRIEF SUMMARY:**

The FY 2022 audit contract and engagement letter with Martins Starnes and Associates are attached. The cost of the FY 21 audit was \$27,035. The fees for the FY 2022 audit will be \$29,035. This fee aligns with the three-year agreement submitted by the firm. The \$2,000 increase is due to the single audit fee that will be required due to federal funding received.

**REQUESTED ACTION:**

Approve the contract for the FY 2022 audit.

**EXPECTED LENGTH OF PRESENTATION:**

5 minutes

**SUBMITTED BY:**

Christi Wood – Finance Director

**BUDGET AMENDMENT REQUIRED:**

No

The	Governing Board
	Board of Commissioners
of	Primary Government Unit
	Town of Beaufort, NC
and	Discretely Presented Component Unit (DPCU) (if applicable)
	N/A

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and	Auditor Name
	Martin Starnes & Associates, CPAs, P.A.
	Auditor Address
	730 13th Avenue Dr. SE, Hickory, NC 28602

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending	Audit Report Due Date
	06/30/22	10/31/22

*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.
- If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitted-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

**FEEES FOR AUDIT SERVICES**

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

<b>Name:</b>	<b>Title and Unit / Company:</b>	<b>Email Address:</b>
Christi Wood	Finance Director, Town of Beaufort	c.wood@beaufortnc.org

**OR Not Applicable**  (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

**PRIMARY GOVERNMENT FEES**

Primary Government Unit	Town of Beaufort, NC
Audit Fee	\$ See engagement letter
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$ See engagement letter
Writing Financial Statements	\$ See engagement letter
All Other Non-Attest Services	\$ N/A
<b>75% Cap for Interim Invoice Approval</b> <i>(not applicable to hospital contracts)</i>	\$ 20,276.25

**DPCU FEES (if applicable)**

Discretely Presented Component Unit	N/A
Audit Fee	\$
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
<b>75% Cap for Interim Invoice Approval</b> <i>(not applicable to hospital contracts)</i>	\$ 0.00

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* <i>Amber Y. McGhinnis</i>
Date* 03/14/22	Email Address* amcghinnis@msa.cpa

GOVERNMENTAL UNIT

Governmental Unit* Town of Beaufort, NC	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Sharon Harker, Mayor	Signature*
Date	Email Address s.harker@beaufortnc.org

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).  
Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Primary Governmental Unit Finance Officer* (typed or printed) Christi Wood, Finance Director	Signature*
Date of Pre-Audit Certificate*	Email Address* c.wood@beaufortnc.org

**SIGNATURE PAGE – DPCU  
(complete only if applicable)**

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
N/A	
Date	Email Address

**DPCU – PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).  
Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

DPCU Finance Officer (typed or printed)*	Signature*
N/A	
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all  
required signatures prior to submission.

**PRINT**



**Report on the Firm’s System of Quality Control**

To the Shareholders of Martin Starnes & Associates, CPAs, P.A. and the Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm’s Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer’s Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm’s compliance therewith based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of *pass*.

*Koonce, Wooten & Haywood, LLP*

Koonce, Wooten & Haywood, LLP

May 4, 2021

**Raleigh**  
4060 Barrett Drive  
Post Office Box 17806  
Raleigh, North Carolina 27619  
  
919 782 9265  
919 783 8937 FAX

**Durham**  
3500 Westgate Drive  
Suite 203  
Durham, North Carolina 27707  
  
919 354 2584  
919 489 8183 FAX

**Pittsboro**  
579 West Street  
Post Office Box 1399  
Pittsboro, North Carolina 27312  
  
919 542 6000  
919 542 5764 FAX

**Smithfield**  
212 East Church Street  
Post Office Box 2348  
Smithfield, North Carolina 27577  
  
919 934 1121  
919 934 1217 FAX

# MARTIN ♦ STARNES

## & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

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March 14, 2022

Christi Wood, Finance Director  
Town of Beaufort  
PO Box 390  
Beaufort, NC 28516

You have requested that we audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Beaufort, NC, as of June 30, 2022, and for the year then ended, and the related notes, which collectively comprise the Town of Beaufort's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Local Government Employees' Retirement System's schedules

Supplementary information other than RSI will accompany the Town of Beaufort’s basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Combining and individual fund financial statements
- Budgetary schedules
- Other schedules

**Auditor Responsibilities**

We will conduct our audit in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Beaufort’s ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

**Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Town of Beaufort’s compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

**Management’s Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
3. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
  - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
  - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor’s report (if applicable).
4. For including the auditor’s report in any document containing basic financial statements that indicates that such financial statements have been audited by us;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year or period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work (if applicable);
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in internal control and others where fraud could have a material effect on the financials; and
10. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present

the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

**Nonattest Services**

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- GASB 34 conversion entries
- Preparation of LGC’s data input worksheet

We will not assume management responsibilities on behalf of the Town of Beaufort. However, we will provide advice and recommendations to assist management of the Town of Beaufort in performing its responsibilities.

The Town of Beaufort’s management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- This nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgement, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account codings and approving journal entries.

**Reporting**

We will issue a written report upon completion of our audit of the Town of Beaufort’s basic financial statements. Our report will be addressed to the governing body of the Town of Beaufort. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor’s report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

**Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers’ proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The Town is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

**Provisions of Engagement Administration and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Marcie Spivey is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.’s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are as follows:

Audit Fee	\$ 23,110
Financial Statement Drafting	3,925
Single Audit Fees (if applicable)	<u>2,000</u>
	<u>\$ 29,035</u>

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Town of Beaufort’s personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

If we determine that we are required to perform a single audit in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, and these procedures and related fees were not included in our quoted fees, we may amend our audit contract and supplemental bill for these additional procedures.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

*Changing Laws and Regulations*

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

*Incorrect Accounting Methods or Errors in Client Records*

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements.

*Failure to Prepare for the Engagement*

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

*Starting and Stopping Our Work*

If we must withdraw our staff because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will

discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$75-\$300 per hour.

*Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor’s report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to management and those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity’s significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management’s consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or state agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

We have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Town of Beaufort by:

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



### 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 4:00 PM – Monday, March 28, 2022 Train Depot, 614 Broad Street

**AGENDA CATEGORY:** Items for Discussion and Consideration

**SUBJECT:** Financial Notes

**BRIEF SUMMARY:**

- Tax balances remaining are listed for January and February.

January		
Tax Year	Balance Remaining	Collection Rate to Date
2014	\$1,116	99.96%
2015	\$3,851	99.85%
2016	\$11,875	99.55%
2017	\$15,562	99.47%
2018	\$15,956	99.51%
2019	\$28,645	99.26%
2020	\$61,708	98.71%
2021	\$231,328	95.31%
February		
Tax Year	Balance Remaining	Collection Rate to Date
2014	\$963	99.96%
2015	\$3,645	99.86%
2016	\$11,197	99.58%
2017	\$15,053	99.49%
2018	\$15,665	99.52%
2019	\$25,735	99.33%
2020	\$53,243	98.89%
2021	\$136,396	97.23%

- Sales and Use tax distribution for March is \$215,076 (December sales)
- In March, the Town received~\$896,000 for ad valorem taxes collected by the county in January and February and ~\$18,000 for January Motor Vehicle Taxes. Stomwater fees collected in January and February total \$23,000.
- Local Option Sales Tax currently reports collections for 5 months.

**REQUESTED ACTION:**

No action requested/ review

**EXPECTED LENGTH OF PRESENTATION: 5 minutes**

5 minutes

**SUBMITTED BY:**

Christi Wood – Finance Director

**BUDGET AMENDMENT REQUIRED:**

No

Comparison of FY 19,20,21,22 Sales and Use Tax Distributions									
Sales Month	Collection Month	Distribution Month	Distribution Amount FY 2019	Distribution Amount FY 2020	Distribution Amount FY 2021	Distribution Amount FY 2022	% change from PY		
July	August	October	\$102,279	\$154,624	\$198,338	\$228,391	15%		
August	September	November	\$118,261	\$147,895	\$158,529	\$217,102	37%		
September	October	December	\$104,910	\$132,455	\$173,832	\$205,782	18%		
October	November	January	\$113,279	\$130,905	\$162,919	\$194,343	19%		
November	December	February	\$118,047	\$116,991	\$155,965	\$191,363	23%		
December	January	March	\$112,470	\$133,544	\$177,189	\$215,076	21%		
January	February	April	\$91,523	\$110,330	\$137,779				
February	March	May	\$96,640	\$96,305	\$136,463				
March	April	June	\$127,685	\$127,868	\$191,746				
April	May	July	\$123,099	\$110,588	\$190,518				
May	June	August	\$145,214	\$158,801	\$210,430				
June	July	September	\$150,652	\$202,009	\$250,816				
<b>Total</b>			<b><u>\$1,404,059</u></b>	<b><u>\$1,622,314</u></b>	<b><u>\$2,144,525</u></b>				

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

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

Include Non-Anticipated: Yes

Year To Date As Of: 02/28/22

Expend Account Range: First to Last

Include Non-Budget: No

Current Period: 02/01/22 to 02/28/22

Print Zero YTD Activity: No

Prior Year: 02/01/21 to 02/28/21

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-301-0000	AD VALOREM TAX - CURRENT YEAR	\$4,708,340.17	\$4,835,580.00	\$1,482,829.56	\$3,912,146.62	-\$923,433.38	81%
10-301-0001	AD VALOREM TAX PRIOR YEAR	\$76,907.28	\$70,000.00	\$4,678.37	\$71,944.62	\$1,944.62	103%
10-301-0002	PENALTIES AND INTEREST	\$21,993.56	\$10,000.00	\$1,080.79	\$11,645.06	\$1,645.06	116%
10-301-0003	AD VALOREM TAX - CORP. TAX	\$0.00	\$0.00	\$0.00	\$547.48	\$547.48	0%
10-301-0004	MOTOR VEHICLE TAX	\$215,678.89	\$200,000.00	\$0.00	\$154,738.48	-\$45,261.52	77%
10-301-0006	PAYMENT IN LIEU OF TAXES	\$5,903.86	\$6,000.00	\$0.00	\$22,332.73	\$16,332.73	372%
10-303-0001	LOCAL OPTION SALES TAX	\$2,144,525.10	\$1,742,200.00	\$191,362.94	\$1,036,980.54	-\$705,219.46	60%
10-303-0002	UTILITIES FRANCHISE TAX	\$380,180.52	\$380,000.00	\$0.00	\$200,646.12	-\$179,353.88	53%
10-303-0003	BEER AND WINE TAX	\$17,879.79	\$18,200.00	\$0.00	\$0.00	-\$18,200.00	0%
10-303-0004	POWELL BILL	\$113,553.99	\$120,000.00	\$0.00	\$137,385.56	\$17,385.56	114%
10-303-0012	GRANT FROM NC NATURAL & CULTURAL RES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-303-0014	FEMA MITIGATION GRANT	\$0.00	\$84,650.00	\$0.00	\$0.00	-\$84,650.00	0%
10-303-0015	FEMA HURRICANE REIMBURSEMENT	\$88,591.02	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-303-0016	GRANTS - SRO, CAD, School Safety	\$66,494.93	\$168,000.00	\$0.00	\$54,982.98	-\$113,017.02	33%
10-303-0019	CARES RELIEF FUNDS	\$94,768.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-304-0001	COUNTY ABC PROFIT DISTRIBUTION	\$227,930.00	\$171,700.00	\$0.00	\$151,373.00	-\$20,327.00	88%
10-304-0002	FIRE DISTRICT AD VALOREM TAX	\$334,081.08	\$800,105.00	\$50,015.83	\$600,126.64	-\$199,978.36	75%
10-304-0003	FIRE DISTRICT SALES TAX	\$105,000.00	\$130,000.00	\$10,833.33	\$86,666.64	-\$43,333.36	67%
10-304-0004	HARLOWE DIST AD VALOREM TAX	\$68,093.40	\$67,954.00	\$5,674.58	\$45,396.64	-\$22,557.36	67%
10-304-0005	HARLOWE FIRE DISTRCIT SALES TAX	\$20,032.44	\$20,033.00	\$1,669.33	\$13,354.64	-\$6,678.36	67%
10-304-0020	MISC REVENUE-FIRE DEPARTMENT	\$2,001.00	\$0.00	\$0.00	\$600.00	\$600.00	0%
10-305-0001	SOLID WASTE USER FEE ( RES )	\$556,677.80	\$576,100.00	\$50,407.92	\$395,290.15	-\$180,809.85	69%
10-305-0002	SOLID WASTE USER FEES ( COMM )	\$13,200.21	\$13,770.00	\$1,166.40	\$9,242.49	-\$4,527.51	67%
10-305-0003	STORMWATER RESIDENTIAL	\$141,739.95	\$136,000.00	\$39,953.58	\$117,395.31	-\$18,604.69	86%
10-305-0004	SOLID WASTE USER FEE -WBD	\$33,562.33	\$35,700.00	\$3,277.08	\$25,966.04	-\$9,733.96	73%

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
10-305-0005	BUILDING PERMITS	\$316,037.22	\$180,000.00	\$48,697.65	\$244,824.14	\$64,824.14	136%
10-305-0006	PARKING METER	\$90,710.39	\$180,000.00	\$0.00	\$118,631.37	-\$61,368.63	66%
10-305-0007	PARKING VIOLATIONS/PENALTIES	\$4,135.95	\$20,000.00	\$570.00	\$7,324.00	-\$12,676.00	37%
10-305-0008	COURT COSTS, FEES, CHARGES	\$843.00	\$750.00	\$63.00	\$1,254.00	\$504.00	167%
10-305-0009	ROAD RACE REGISTRATION	\$0.00	\$2,500.00	\$0.00	\$0.00	-\$2,500.00	0%
10-305-0011	SPECIAL EVENT FEES	\$4,450.00	\$0.00	\$25.00	\$590.00	\$590.00	0%
10-305-0012	SPECIAL EVENT PARKING FEES	\$1,350.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-305-0013	TRAIN DEPOT RENTAL	\$10.00	\$0.00	\$65.00	\$325.00	\$325.00	0%
10-306-0001	PROPERTY LEASES	\$225,536.98	\$228,490.00	\$18,507.94	\$164,628.77	-\$63,861.23	72%
10-306-0002	ANTENNA CONTRACT REVENUE	\$68,876.90	\$69,900.00	\$0.00	\$44,105.37	-\$25,794.63	63%
10-306-0003	CEMETERY LOT SALES	\$6,057.12	\$3,500.00	\$575.00	\$4,459.34	\$959.34	127%
10-306-0005	SALE OF PROPERTY	\$13,600.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-306-0006	SALE OF SURPLUS PROPERTY	\$2,915.00	\$10,000.00	\$1,062.00	\$1,062.00	-\$8,938.00	11%
10-306-0010	SURETY BOND	-\$7,840.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0%
10-307-0001	INVESTMENT EARNINGS	\$3,606.52	\$10,000.00	\$232.52	\$1,405.15	-\$8,594.85	14%
10-307-0002	MISCELLANEOUS REVENUE	\$27,133.94	\$2,700.00	\$600.00	\$5,785.00	\$3,085.00	214%
10-307-0003	MISCELLANEOUS REVENUE - PD	\$4,395.00	\$0.00	\$2,555.00	\$5,844.00	\$5,844.00	0%
10-307-0007	PROCEEDS FROM LOAN	\$0.00	\$360,000.00	\$0.00	\$360,000.00	\$0.00	100%
10-307-0008	REIMBURSEMENT FROM INSURANCE	\$2,817.34	\$0.00	\$0.00	\$3,157.56	\$3,157.56	0%
10-307-0009	APPROPRIATED FUND BALANCE	\$0.00	\$420,642.00	\$0.00	\$0.00	-\$420,642.00	0%
10-307-0010	UTILITY FUND ADMIN EXPENSE ALLOCATION	\$600,000.00	\$624,000.00	\$0.00	\$0.00	-\$624,000.00	0%
10-329-0065	TRANSFER FROM CRF	\$0.00	\$207,000.00	\$0.00	\$0.00	-\$207,000.00	0%
10-900-9000	cancel revenue	\$174.08	\$0.00	\$0.00	\$106.41	\$106.41	0%
<b>General Fund Revenue Total</b>		<b>\$10,801,944.76</b>	<b>\$11,905,474.00</b>	<b>\$1,915,902.82</b>	<b>\$8,015,263.85</b>	<b>-\$3,890,210.15</b>	<b>67%</b>

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
10-410-0000	GOVERNING BODY:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-410-0200	SALARIES AND WAGES	\$47,226.00	140 48,170.52	\$4,014.21	\$32,165.70	\$0.00	\$16,004.82	67%

## TOWN OF BEAUFORT

3/23/2022

6. PM

## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-410-0500	FICA	\$3,612.48	\$3,853.64	\$307.07	\$2,460.54	\$0.00	\$1,393.10	64%
10-410-0800	WORKERS COMPENSATION	\$142.00	\$152.08	\$0.00	\$142.00	\$0.00	\$10.08	93%
10-410-1130	POSTAGE	\$32.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-410-1140	PUBLIC NOTICES/ADVERTISING	\$4,069.93	\$4,590.00	\$0.00	\$1,888.69	\$0.00	\$2,701.31	41%
10-410-1141	NEWSLETTER	\$4,061.99	\$4,080.00	\$362.47	\$2,470.49	\$0.00	\$1,609.51	61%
10-410-1210	OFFICE SUPPLIES	\$105.06	\$1,020.00	\$0.00	\$869.72	\$282.45	-\$132.17	113%
10-410-1250	DUES & SUBSCRIPTIONS	\$9,978.71	\$11,526.00	\$0.00	\$9,332.12	\$64.99	\$2,128.89	82%
10-410-1430	TRAINING- REGISTRATION & CLASS MAT	\$8,291.25	\$5,100.00	\$0.00	\$533.79	\$0.00	\$4,566.21	10%
10-410-1431	TRAVEL MILEAGE	\$0.00	\$765.00	\$0.00	\$0.00	\$0.00	\$765.00	0%
10-410-1432	MEALS	\$0.00	\$1,530.00	\$0.00	\$0.00	\$0.00	\$1,530.00	0%
10-410-1433	LODGING	\$0.00	\$2,040.00	\$0.00	\$0.00	\$0.00	\$2,040.00	0%
10-410-4510	PROFESSIONAL SERVICES	\$0.00	\$5,000.00	\$600.00	\$600.00	\$3,400.00	\$1,000.00	80%
10-410-4520	CODIFICATION	\$2,773.92	\$2,550.00	\$0.00	\$2,518.80	\$0.00	\$31.20	99%
10-410-5400	INSURANCE	\$3,500.00	\$4,062.00	\$0.00	\$0.00	\$0.00	\$4,062.00	0%
10-410-5720	ELECTIONS	\$0.00	\$8,287.00	\$0.00	\$8,282.74	\$0.00	\$4.26	100%
	<b>410 Total</b>	<b>\$83,794.04</b>	<b>\$102,726.24</b>	<b>\$5,283.75</b>	<b>\$61,264.59</b>	<b>\$3,747.44</b>	<b>\$37,714.21</b>	<b>63%</b>
10-420-0000	ADMINISTRATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-420-0200	SALARIES AND WAGES	\$262,517.14	\$360,351.00	\$28,828.38	\$235,273.06	\$0.00	\$125,077.94	65%
10-420-0500	FICA EXPENSE	\$19,784.56	\$28,659.00	\$2,048.86	\$17,218.29	\$0.00	\$11,440.71	60%
10-420-0600	GROUP INSURANCE EXPENSE	\$19,919.46	\$32,607.00	\$2,096.38	\$13,442.20	\$0.00	\$19,164.80	41%
10-420-0700	RETIREMENT EXPENSE	\$40,384.81	\$58,786.00	\$4,350.04	\$35,489.29	\$0.00	\$23,296.71	60%
10-420-0800	WORKERS COMPENSATION	\$1,804.30	\$2,301.00	\$0.00	-\$391.46	\$0.00	\$2,692.46	-17%
10-420-0900	UNEMPLOYMENT INSURANCE EXPENSE	\$7,137.71	\$7,140.00	\$0.00	\$2,316.07	\$0.00	\$4,823.93	32%
10-420-1110	TELEPHONE	\$4,618.66	\$7,524.00	\$3,323.97	\$8,082.86	-\$146.20	-\$412.66	105%
10-420-1120	INTERNET/CABLE	\$6,883.46	\$7,038.00	\$1,140.88	\$3,993.58	\$570.44	\$2,473.98	65%
10-420-1130	POSTAGE	\$2,810.49	\$3,060.00	\$0.00	\$2,066.16	\$19.45	\$974.39	68%
10-420-1210	OFFICE SUPPLIES	\$12,545.86	\$15,435.00	\$2,105.85	\$12,414.90	\$1,555.17	\$1,464.93	91%
10-420-1220	OFFICE EQUIPMENT (NON-CAPITAL)	\$0.00	\$5,561.00	\$0.00	\$4,204.84	\$0.00	\$1,356.16	76%

## TOWN OF BEAUFORT

3/23/2022

6. PM

## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-420-1221	OFFICE EQUIPMENT LEASES	\$5,827.00	\$7,956.00	\$521.76	\$4,286.53	\$0.00	\$3,669.47	54%
10-420-1230	OFFICE CONTRACT SERVICES	\$4,909.45	\$6,120.00	\$265.78	\$4,815.41	\$270.75	\$1,033.84	83%
10-420-1250	DUES AND SUBSCRIPTIONS	\$2,611.44	\$4,400.00	\$0.00	\$1,703.61	\$0.00	\$2,696.39	39%
10-420-1310	ELECTRIC	\$12,252.38	\$17,136.00	\$1,566.46	\$9,400.83	\$0.00	\$7,735.17	55%
10-420-1330	WATER/SEWER/SOLID WASTE	\$1,921.43	\$3,264.00	\$172.68	\$2,441.97	\$0.00	\$822.03	75%
10-420-1430	TRAINING-REGISTRATION & CLASS MAT'	\$3,089.62	\$5,210.00	-\$50.00	\$5,018.60	\$0.00	\$191.40	96%
10-420-1431	TRAVEL MILEAGE	\$0.00	\$2,470.00	\$0.00	\$0.00	\$0.00	\$2,470.00	0%
10-420-1432	MEALS	\$0.00	\$1,465.00	\$0.00	\$1,321.48	\$0.00	\$143.52	90%
10-420-1433	LODGING	\$0.00	\$4,750.00	\$0.00	\$0.00	\$0.00	\$4,750.00	0%
10-420-1630	EQUIPMENT MAINT. & REPAIRS	\$0.00	\$102.00	\$0.00	\$0.00	\$0.00	\$102.00	0%
10-420-5400	INSURANCE	\$51,302.60	\$59,988.00	\$0.00	\$59,987.60	\$0.00	\$0.40	100%
	<b>420 Total</b>	<b>\$460,320.37</b>	<b>\$641,323.00</b>	<b>\$46,371.04</b>	<b>\$423,085.82</b>	<b>\$2,269.61</b>	<b>\$215,967.57</b>	<b>66%</b>
10-430-0000	FINANCE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-430-0200	SALARIES AND WAGES	\$259,623.71	\$280,749.00	\$21,501.57	\$186,860.48	\$0.00	\$93,888.52	67%
10-430-0201	OVERTIME	\$7.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-430-0500	FICA EXPENSE	\$18,549.11	\$22,023.00	\$1,531.93	\$13,426.63	\$0.00	\$8,596.37	61%
10-430-0600	GROUP INSURANCE EXPENSE	\$32,055.81	\$40,760.00	\$3,561.72	\$22,334.64	\$0.00	\$18,425.36	55%
10-430-0700	RETIREMENT EXPENSE	\$39,292.98	\$45,176.00	\$3,518.58	\$30,604.79	\$0.00	\$14,571.21	68%
10-430-0800	WORKERS COMPENSATION	\$1,210.00	\$1,213.00	\$0.00	\$1,110.00	\$0.00	\$103.00	92%
10-430-1230	OFFICE CONTRACT SERVICES	\$29,028.50	\$29,580.00	\$5,620.00	\$20,814.36	\$36.27	\$8,729.37	70%
10-430-1250	DUES & SUBSCRIPTIONS	\$226.84	\$408.00	\$86.27	\$266.66	\$0.00	\$141.34	65%
10-430-1430	TRAINING-REGISTRATION & CLASS MATE	\$3,625.00	\$2,000.00	\$268.13	\$288.13	\$0.00	\$1,711.87	14%
10-430-1431	TRAVEL MILEAGE	\$0.00	\$1,020.00	\$0.00	\$0.00	\$0.00	\$1,020.00	0%
10-430-1432	MEALS	\$0.00	\$612.00	\$0.00	\$0.00	\$0.00	\$612.00	0%
10-430-1433	LODGING	\$0.00	\$1,938.00	\$0.00	\$0.00	\$0.00	\$1,938.00	0%
10-430-1630	EQUIPMENT MAINT & REPAIRS	\$0.00	\$510.00	\$0.00	\$0.00	\$0.00	\$510.00	0%
10-430-4510	PROFESSIONAL SERVICES	\$18,954.20	\$20,400.00	\$0.00	\$16,640.00	\$0.00	\$3,760.00	82%
10-430-4520	TAX COLLECTION ADMIN EXPENSE PROP.	\$98,659.86	\$96,925.00	\$30,570.84	\$82,226.91	\$0.00	\$14,698.09	85%

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-430-4525	TAX COLLECTION ADMIN EXPENSE MVT	\$11,445.01	\$10,800.00	\$0.00	\$7,839.82	\$0.00	\$2,960.18	73%
	<b>430 Total</b>	<b>\$512,678.85</b>	<b>\$554,114.00</b>	<b>\$66,659.04</b>	<b>\$382,412.42</b>	<b>\$36.27</b>	<b>\$171,665.31</b>	<b>69%</b>
10-450-0000	PARKING DEPARTMENT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-450-0200	SALARIES AND WAGES	\$17,313.89	\$37,467.00	\$1,650.07	\$32,788.09	\$0.00	\$4,678.91	88%
10-450-0201	OVERTIME	\$498.75	\$2,080.00	\$0.00	\$850.45	\$0.00	\$1,229.55	41%
10-450-0205	OTHER SALARIES - PART TIME	\$0.00	\$14,085.00	\$0.00	\$0.00	\$0.00	\$14,085.00	0%
10-450-0500	FICA EXPENSE	\$1,095.49	\$4,314.00	\$126.23	\$2,573.43	\$0.00	\$1,740.57	60%
10-450-0600	GROUP INSURANCE	\$1,171.44	\$7,397.00	\$0.00	\$0.00	\$0.00	\$7,397.00	0%
10-450-0700	RETIREMENT EXPENSE	\$1,109.73	\$6,503.00	\$188.27	\$744.74	\$0.00	\$5,758.26	11%
10-450-0800	WORKERS COMPENSATION	\$1,343.00	\$1,439.00	\$0.00	\$1,343.00	\$0.00	\$96.00	93%
10-450-1210	OFFICE SUPPLIES	\$1,115.47	\$2,040.00	\$0.00	\$180.00	\$0.00	\$1,860.00	9%
10-450-1230	OFFICE CONTRACT SERVICES - SOFTWARE	\$10,944.00	\$12,387.00	\$912.00	\$12,114.70	\$0.00	\$272.30	98%
10-450-1430	TRAINING -REGISTRATION AND CLASS MAT'L	\$0.00	\$1,071.00	\$0.00	\$0.00	\$0.00	\$1,071.00	0%
10-450-1431	TRAVEL MILEAGE	\$0.00	\$408.00	\$0.00	\$0.00	\$0.00	\$408.00	0%
10-450-1432	MEALS	\$0.00	\$306.00	\$0.00	\$0.00	\$0.00	\$306.00	0%
10-450-1433	LODGING	\$0.00	\$816.00	\$0.00	\$0.00	\$0.00	\$816.00	0%
10-450-1620	EQUIPMENT RENTAL - HANDHELDS	\$440.00	\$1,734.00	\$100.00	\$1,527.50	\$0.00	\$206.50	88%
10-450-1630	EQUIPMENT MAINTENANCE AND REPAIRS	\$2,111.15	\$3,060.00	\$0.00	\$1,414.48	\$0.00	\$1,645.52	46%
10-450-3901	PARKING METER CREDIT CARD PROCESSING	\$2,132.77	\$22,440.00	\$302.49	\$18,918.99	\$0.00	\$3,521.01	84%
10-450-3902	COLLECTION FEES	\$0.00	\$2,040.00	\$0.00	\$306.04	\$0.00	\$1,733.96	15%
10-450-4550	CONTRACT SERVICES	\$0.00	\$3,060.00	\$0.00	\$0.00	\$0.00	\$3,060.00	0%
10-450-5730	CONTINGENCY	\$0.00	\$13,260.00	\$0.00	\$0.00	\$0.00	\$13,260.00	0%
10-450-8010	DEBT SERVICE - PRINCIPAL	\$7,640.04	\$8,192.64	\$0.00	\$0.00	\$0.00	\$8,192.64	0%
10-450-8011	DEBT SERVICE - INTEREST	\$1,163.32	\$610.68	\$0.00	\$0.00	\$0.00	\$610.68	0%
	<b>450 Total</b>	<b>\$48,079.05</b>	<b>\$144,710.32</b>	<b>\$3,279.06</b>	<b>\$72,761.42</b>	<b>\$0.00</b>	<b>\$71,948.90</b>	<b>50%</b>
10-510-0000	POLICE DEPARTMENT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-510-0200	SALARIES AND WAGES	\$1,031,915.43	\$95,689.00	\$82,844.50	\$737,522.99	\$0.00	\$358,166.01	67%
10-510-0201	OVERTIME	\$26,948.12	\$30,600.00	\$1,139.36	\$19,823.26	\$0.00	\$10,776.74	65%

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## TOWN OF BEAUFORT

## Statement of Revenue and Expenditures - Operating

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
10-510-0203	SEPARATION PAY	\$42,342.40	\$41,400.00	\$3,567.22	\$31,078.87	\$0.00	\$10,321.13	75%
10-510-0205	OTHER SALARIES-PARTTIME	\$2,926.23	\$16,830.00	\$37.58	\$1,030.09	\$0.00	\$15,799.91	6%
10-510-0500	FICA EXPENSE	\$81,293.46	\$92,944.00	\$6,523.47	\$58,652.47	\$0.00	\$34,291.53	63%
10-510-0600	GROUP INSURANCE EXPENSE	\$130,043.91	\$154,901.00	\$12,817.52	\$90,567.63	\$0.00	\$64,333.37	58%
10-510-0700	RETIREMENT EXPENSE	\$165,591.85	\$187,609.00	\$14,247.67	\$128,279.29	\$0.00	\$59,329.71	68%
10-510-0800	WORKERS COMPENSATION	\$41,466.72	\$42,776.00	\$0.00	\$42,553.48	\$438.93	-\$216.41	101%
10-510-1110	TELEPHONE	\$3,901.26	\$6,500.00	\$2,423.95	\$5,600.32	-\$143.37	\$1,043.05	84%
10-510-1111	TELEPHONE-CELLULAR	\$9,846.76	\$11,300.00	\$0.00	\$5,096.66	\$1,668.76	\$4,534.58	60%
10-510-1120	INTERNET/CABLE	\$5,305.66	\$6,200.00	\$804.66	\$3,196.86	\$411.47	\$2,591.67	58%
10-510-1130	POSTAGE	\$603.15	\$750.00	\$29.55	\$173.43	\$0.00	\$576.57	23%
10-510-1210	OFFICE SUPPLIES	\$2,232.59	\$2,500.00	\$264.77	\$1,680.83	\$99.91	\$719.26	71%
10-510-1220	OFFICE EQUIPMENT (NON-CAPITAL)	\$1,424.99	\$2,000.00	\$0.00	\$580.68	\$137.84	\$1,281.48	36%
10-510-1221	OFFICE EQUIPMENT LEASES	\$5,706.55	\$4,200.00	\$374.25	\$3,173.03	\$0.00	\$1,026.97	76%
10-510-1230	OFFICE CONTRACT SERVICES	\$31,734.72	\$31,870.00	\$0.00	\$19,262.67	\$2,680.96	\$9,926.37	69%
10-510-1250	DUES AND SUBSCRIPTIONS	\$801.31	\$2,500.00	\$379.41	\$1,130.70	\$54.41	\$1,314.89	47%
10-510-1260	MISC. ADMIN. EXPENSE	\$20.50	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-510-1310	ELECTRIC	\$6,730.00	\$6,300.00	\$630.56	\$4,386.91	\$0.00	\$1,913.09	70%
10-510-1330	WATER/SEWER/SOLID WASTE	\$3,353.36	\$3,500.00	\$220.28	\$1,620.36	\$0.00	\$1,879.64	46%
10-510-1420	OSHA/SAFETY COMPLIANCE	\$625.02	\$1,336.00	\$0.00	\$65.76	\$0.00	\$1,270.24	5%
10-510-1430	TRAINING- REGISTRATION & CLASS MAT'	\$5,451.75	\$12,000.00	\$80.00	\$4,200.59	\$10.75	\$7,788.66	35%
10-510-1431	TRAVEL MILEAGE	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-510-1432	MEALS	\$2,091.37	\$3,500.00	\$128.41	\$1,844.10	\$166.16	\$1,489.74	57%
10-510-1433	LODGING	\$2,026.07	\$4,000.00	\$88.96	\$1,183.61	\$0.00	\$2,816.39	30%
10-510-1440	UNIFORMS	\$7,624.90	\$15,000.00	-\$26.80	\$10,697.46	\$8.49	\$4,294.05	71%
10-510-1451	EMPLOYEE WELLNESS	\$9,499.00	\$11,800.00	\$500.00	\$4,743.00	\$0.00	\$7,057.00	40%
10-510-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$70,366.46	\$25,000.00	\$0.00	\$10,220.39	\$0.00	\$14,779.61	41%
10-510-1630	EQUIPMENT MAINT. & REPAIRS	\$4,054.69	\$4,000.00	\$1,280.76	\$2,303.68	\$0.00	\$1,696.32	58%
10-510-1710	AUTO FUEL	\$24,497.75	\$37,000.00	\$3,271.54	\$22,681.51	\$0.00	\$14,318.49	61%

## TOWN OF BEAUFORT

## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-510-1730	VEHICLE MAINT. & REPAIRS	\$8,737.26	\$15,000.00	-\$592.80	\$12,813.63	\$0.00	\$2,186.37	85%
10-510-3310	DEPARTMENT SUPPLIES & MATERIALS	\$8,169.99	\$21,600.00	\$155.03	\$9,218.95	\$6,286.58	\$6,094.47	72%
10-510-4510	PROFESSIONAL SERVICES	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
10-510-4560	ABANDONED AND DERELICT VESSEL REMOVA	\$4,380.15	\$12,000.00	\$0.00	\$2,350.00	\$0.00	\$9,650.00	20%
10-510-4570	MARINE OPERATIONS	\$2,016.96	\$4,000.00	\$0.00	\$1,723.42	\$0.00	\$2,276.58	43%
10-510-5400	INSURANCE AND BONDS	\$25,136.27	\$26,438.00	\$0.00	\$26,438.00	\$0.00	\$0.00	100%
10-510-5791	CRIMINAL INVESTIGATION	\$3,516.70	\$10,000.00	\$12.82	\$368.00	\$0.00	\$9,632.00	4%
10-510-5793	CRIME PREVENTION	\$2,012.39	\$5,000.00	\$150.00	\$1,843.22	\$0.00	\$3,156.78	37%
10-510-7430	CAPITAL OUTLAY - VEHICLES	\$127,728.78	\$107,231.00	\$0.00	\$0.00	\$107,231.01	-\$0.01	100%
10-510-8010	DEBT SERVICE - PRINCIPAL	\$16,594.00	\$16,594.37	\$0.00	\$16,594.00	\$0.00	\$0.37	100%
10-510-8011	DEBT SERVICE - INTEREST	\$662.25	\$626.11	\$0.00	\$662.25	\$0.00	-\$36.14	106%
10-510-9020	GRANT EXPENDITURES	\$43,350.44	\$180,000.00	\$0.00	\$10,575.00	\$17,537.00	\$151,888.00	16%
	<b>510 Total</b>	<b>\$1,962,731.17</b>	<b>\$2,255,494.48</b>	<b>\$131,352.67</b>	<b>\$1,295,937.10</b>	<b>\$136,588.90</b>	<b>\$822,968.48</b>	<b>64%</b>
10-531-0000	FIRE DEPARTMENT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-531-0200	SALARIES & WAGES	\$924,032.70	\$1,007,997.91	\$72,232.43	\$689,036.86	\$0.00	\$318,961.05	68%
10-531-0201	OVERTIME	\$18,995.77	\$36,553.13	\$2,791.62	\$18,313.54	\$0.00	\$18,239.59	50%
10-531-0205	SALARIES-PARTIME/PRN	\$40,501.83	\$43,942.00	\$4,304.83	\$18,964.96	\$0.00	\$24,977.04	43%
10-531-0500	FICA EXPENSE	\$72,701.06	\$83,664.41	\$5,874.57	\$53,881.50	\$0.00	\$29,782.91	64%
10-531-0600	GROUP INSURANCE	\$117,239.19	\$146,278.00	\$12,151.70	\$84,326.09	\$0.00	\$61,951.91	58%
10-531-0700	RETIREMENT EXPENSE	\$141,917.89	\$164,505.54	\$12,270.89	\$115,814.93	\$0.00	\$48,690.61	70%
10-531-0701	FIREMAN'S PENSION FUND	\$1,920.00	\$2,160.00	\$0.00	\$0.00	\$0.00	\$2,160.00	0%
10-531-0800	WORKERS COMPENSATION	\$50,946.00	\$54,650.00	\$0.00	\$54,300.00	\$0.00	\$350.00	99%
10-531-1110	TELEPHONE	\$4,741.50	\$7,440.00	\$2,195.55	\$6,132.25	-\$159.21	\$1,466.96	80%
10-531-1111	TELEPHONE- CELLULAR	\$1,480.39	\$2,550.00	\$0.00	\$671.53	\$304.08	\$1,574.39	38%
10-531-1120	INTERNET/CABLE	\$4,214.49	\$4,508.00	\$799.76	\$2,798.66	\$399.88	\$1,309.46	71%
10-531-1130	POSTAGE	\$101.60	\$204.00	\$0.00	\$16.85	\$0.00	\$187.15	8%
10-531-1210	OFFICE SUPPLIES	\$667.91	\$1,224.00	\$0.00	\$674.91	\$0.00	\$549.09	55%
10-531-1220	OFFICE EQUIPMENT (NON-CAPITAL)	\$1,076.98	\$4,530.00	\$0.00	\$4,469.14	\$0.00	\$60.86	99%

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
10-531-1221	OFFICE EQUIPMENT LEASES	\$2,996.57	\$3,090.00	\$239.94	\$2,163.27	\$0.00	\$926.73	70%
10-531-1230	OFFICE CONTRACT SERVICES	\$1,420.00	\$1,703.00	\$0.00	\$2,128.00	\$0.00	-\$425.00	125%
10-531-1250	DUES & SUBSCRIPTIONS	\$1,688.82	\$2,090.00	\$0.00	\$1,187.48	\$55.00	\$847.52	59%
10-531-1310	ELECTRIC	\$19,456.86	\$23,929.00	\$2,228.70	\$14,107.57	\$115.54	\$9,705.89	59%
10-531-1320	LP GAS	\$237.04	\$510.00	\$0.00	\$250.54	\$0.00	\$259.46	49%
10-531-1330	WATER/SEWER/SOLID WASTE	\$4,200.53	\$4,865.00	\$450.02	\$2,633.54	\$0.00	\$2,231.46	54%
10-531-1420	OSHA/ SAFETY COMPLIANCE	\$4,550.24	\$13,558.00	\$900.00	\$8,807.17	\$293.00	\$4,457.83	67%
10-531-1421	SAFETY EQUIPMENT	\$26,656.23	\$26,620.00	\$0.00	\$200.69	\$15,636.00	\$10,783.31	59%
10-531-1422	SAFETY SUPPLIES & MATERIALS	\$13,497.41	\$3,060.00	\$0.00	\$504.85	\$55.90	\$2,499.25	18%
10-531-1430	TRAINING- REGIST & CLASS MATERIAL	\$2,992.54	\$5,610.00	\$0.00	\$2,224.10	\$350.00	\$3,035.90	46%
10-531-1431	MILEAGE	\$952.86	\$816.00	\$0.00	\$705.59	\$0.00	\$110.41	86%
10-531-1432	MEALS	\$1,676.62	\$2,754.00	\$0.00	\$1,490.84	\$0.00	\$1,263.16	54%
10-531-1433	LODGING	\$2,391.13	\$3,060.00	\$0.00	\$1,965.41	\$0.00	\$1,094.59	64%
10-531-1440	UNIFORMS	\$15,171.42	\$14,780.00	\$409.19	\$6,488.02	\$0.00	\$8,291.98	44%
10-531-1510	BUILDING MAINTENANCE	\$4,094.44	\$4,662.00	\$137.25	\$2,235.66	\$165.11	\$2,261.23	51%
10-531-1511	GROUND MAINT	\$133.91	\$3,570.00	\$0.00	\$681.41	\$0.00	\$2,888.59	19%
10-531-1512	JANITORIAL SUPPLIES	\$2,083.97	\$1,836.00	\$127.59	\$1,414.57	\$0.00	\$421.43	77%
10-531-1513	CONTRACTED SERVICES	\$6,455.78	\$8,670.00	\$56.00	\$2,487.50	\$56.00	\$6,126.50	29%
10-531-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$8,158.49	\$30,090.00	\$9,725.92	\$10,773.56	\$0.00	\$19,316.44	36%
10-531-1630	EQUIPMENT MAINT & REPAIRS	\$2,584.00	\$15,912.00	\$159.71	\$1,616.24	\$0.00	\$14,295.76	10%
10-531-1710	AUTO FUEL	\$11,328.18	\$23,460.00	\$1,447.87	\$11,195.79	\$0.00	\$12,264.21	48%
10-531-1730	VEHICLE MAINT & REPAIRS	\$31,558.20	\$29,500.00	\$1,337.84	\$17,941.87	\$216.98	\$11,341.15	62%
10-531-3310	DEPARTMENT SUPPLIES & MATERIALS	\$3,601.21	\$9,180.00	\$33.91	\$3,368.26	\$53.37	\$5,758.37	37%
10-531-5400	INSURANCE & BONDS	\$36,681.00	\$37,500.00	\$0.00	\$38,730.00	\$0.00	-\$1,230.00	103%
10-531-7410	CAPITAL OUTLAY - BUILDINGS	\$0.00	\$180,000.00	\$54,000.00	\$115,000.00	\$29,064.06	\$35,935.94	80%
10-531-7420	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$50,435.00	\$0.00	\$0.00	\$50,430.74	\$4.26	100%
10-531-7430	CAPITAL OUTLAY- VEHICLES	\$0.00	\$60,000.00	\$0.00	\$200,000.00	\$359,998.00	\$2.00	100%
10-531-8010	DEBT SERVICE - PRINCIPAL	\$255,437.00	\$326,287.11	\$0.00	\$200,000.00	\$0.00	\$126,287.11	61%

## TOWN OF BEAUFORT

## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-531-8011	DEBT SERVICE - INTEREST	\$95,790.32	\$96,847.87	\$0.00	\$65,325.01	\$0.00	\$31,522.86	67%
10-531-9003	HURRICANE SUPPLIES & MATERIALS	\$0.00	\$0.00	\$0.00	-\$73.26	\$0.00	\$73.26	0%
10-531-9010	COVID-19 RESPONSE	\$5,276.12	\$0.00	\$0.00	\$3,768.66	\$740.76	-\$4,509.42	0%
	<b>531 Total</b>	<b>\$1,941,608.20</b>	<b>\$3,044,601.97</b>	<b>\$183,875.29</b>	<b>\$1,768,723.56</b>	<b>\$457,775.21</b>	<b>\$818,103.20</b>	<b>73%</b>
10-540-0000	PLANNING & INSPECTIONS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-540-0200	SALARIES AND WAGES	\$324,814.43	\$328,030.00	\$25,906.07	\$226,095.08	\$0.00	\$101,934.92	69%
10-540-0201	OVERTIME	\$1,243.47	\$0.00	\$0.00	\$855.76	\$0.00	-\$855.76	0%
10-540-0500	FICA EXPENSE	\$24,334.19	\$26,323.00	\$1,965.45	\$17,214.73	\$0.00	\$9,108.27	65%
10-540-0600	GROUP INSURANCE EXPENSE	\$35,316.45	\$40,763.00	\$3,558.80	\$22,904.22	\$0.00	\$17,858.78	56%
10-540-0700	RETIREMENT EXPENSE	\$48,883.21	\$53,995.00	\$4,219.19	\$37,003.89	\$0.00	\$16,991.11	69%
10-540-0800	WORKERS COMPENSATION	\$5,682.79	\$6,183.00	\$0.00	\$5,733.00	\$0.00	\$450.00	93%
10-540-1230	OFFICE CONTRACT SERVICES	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$18.14	-\$18.14	102%
10-540-1250	DUES & SUBSCRIPTIONS	\$2,642.42	\$2,500.00	\$213.14	\$2,165.21	\$60.00	\$274.79	89%
10-540-1420	OSHA/SAFETY COMPLIANCE	\$0.00	\$300.00	\$0.00	\$114.88	\$0.00	\$185.12	38%
10-540-1430	TRAINING-REGISTRATION & CLASS MAT'	\$2,675.00	\$3,400.00	\$15.45	\$837.45	\$15.45	\$2,547.10	25%
10-540-1431	TRAVEL MILEAGE	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-540-1432	MEALS	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0%
10-540-1433	LODGING	\$0.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	0%
10-540-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$744.41	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
10-540-1710	AUTO FUEL	\$495.84	\$1,000.00	\$96.90	\$559.23	\$0.00	\$440.77	56%
10-540-1730	VEHICLE MAINT & REPAIRS	\$1,164.05	\$500.00	\$131.84	\$131.84	\$0.00	\$368.16	26%
10-540-1810	PERMITS & FEES RECURRING	\$1,390.00	\$2,000.00	\$420.00	\$820.00	\$0.00	\$1,180.00	41%
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%
10-540-4510	PROFESSIONAL SERVICES	\$99,900.25	\$7,500.00	\$0.00	-\$7,500.00	\$0.00	\$15,000.00	-100%
10-540-7420	CAPITAL OUTLAY-PROFESSIONAL SERVICES	\$0.00	\$95,100.00	\$0.00	\$28,170.00	\$66,929.75	\$0.25	100%
10-540-8010	DEBT SERVICE - PRINCIPAL	\$4,840.00	\$4,840.44	\$0.00	\$4,840.00	\$0.00	\$0.44	100%
10-540-8011	DEBT SERVICE - INTEREST	\$183.00	\$182.20	\$0.00	\$183.00	\$0.00	-\$0.80	100%

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
<b>540 Total</b>		<b>\$554,309.51</b>	<b>\$582,116.64</b>	<b>\$36,526.84</b>	<b>\$341,128.29</b>	<b>\$67,023.34</b>	<b>\$173,965.01</b>	<b>70%</b>
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	\$211,860.14	\$207,535.00	\$16,949.10	\$149,624.37	\$0.00	\$57,910.63	72%
10-550-0500	FICA EXPENSE	\$14,367.64	\$16,603.00	\$1,214.62	\$10,774.21	\$0.00	\$5,828.79	65%
10-550-0600	GROUP INSURANCE EXPENSE	\$13,540.86	\$16,305.00	\$1,425.46	\$9,894.46	\$0.00	\$6,410.54	61%
10-550-0700	RETIREMENT	\$30,078.22	\$34,056.00	\$2,763.28	\$24,408.95	\$0.00	\$9,647.05	72%
10-550-1230	OFFICE CONTRACT SERVICES	\$5,126.45	\$8,200.00	\$4,656.14	\$4,656.14	\$0.00	\$3,543.86	57%
10-550-1250	DUES AND SUBSCRIPTIONS	\$181.37	\$800.00	\$36.27	\$964.21	\$68.24	-\$232.45	129%
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 MATERIAL	\$255.00	\$1,000.00	\$0.00	\$250.00	\$0.00	\$750.00	25%
10-550-1431	TRAVEL MILEAGE	\$0.00	\$230.00	\$0.00	\$0.00	\$0.00	\$230.00	0%
10-550-1432	MEALS	\$0.00	\$225.00	\$0.00	\$0.00	\$0.00	\$225.00	0%
10-550-1433	LODGING	\$0.00	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	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	\$1,568.89	\$2,000.00	\$0.00	\$56.29	\$0.00	\$1,943.71	3%
10-550-1710	AUTO FUEL	\$210.67	\$500.00	\$38.68	\$218.22	\$0.00	\$281.78	44%
10-550-1730	VEHICLE MAINT. & REPAIRS	\$146.40	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-550-4510	PROFESSIONAL SERVICES	\$7,780.37	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0%
10-550-5730	CONTINGENCY	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
<b>550 Total</b>		<b>\$285,116.01</b>	<b>\$304,654.00</b>	<b>\$27,083.55</b>	<b>\$200,846.85</b>	<b>\$68.24</b>	<b>\$103,738.91</b>	<b>66%</b>
10-560-0000	PUBLIC WORKS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-560-0200	SALARIES AND WAGES	\$513,572.68	\$624,551.00	\$43,685.56	\$352,839.37	\$0.00	\$271,711.63	56%
10-560-0201	OVERTIME	\$9,386.63	\$5,202.00	\$856.82	\$6,443.97	\$0.00	-\$1,241.97	124%
10-560-0500	FICA EXPENSE	\$38,204.34	\$49,131.00	\$3,175.05	\$25,877.15	\$0.00	\$23,253.85	53%
10-560-0600	GROUP INSURANCE EXPENSE	\$83,578.14	\$114,104.00	\$9,261.88	\$57,409.20	\$0.00	\$56,694.80	50%
10-560-0700	RETIREMENT EXPENSE	\$77,723.07	\$98,701.00	\$7,253.63	\$58,542.02	\$0.00	\$40,158.98	59%
10-560-0800	WORKERS COMPENSATION	\$20,545.29	148 25,880.00	\$0.00	\$25,916.89	\$947.84	-\$984.73	104%
10-560-1110	TELEPHONE	\$2,629.44	\$2,500.00	\$755.74	\$2,245.05	-\$137.25	\$392.20	84%

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## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-560-1111	TELEPHONE- CELLULAR	\$979.79	\$1,000.00	\$0.00	\$486.84	\$161.17	\$351.99	65%
10-560-1120	INTERNET\CABLE	\$5,396.84	\$4,900.00	\$900.32	\$3,151.12	\$450.16	\$1,298.72	73%
10-560-1130	POSTAGE	\$5,269.71	\$4,500.00	\$473.07	\$3,265.33	\$0.00	\$1,234.67	73%
10-560-1210	OFFICE SUPPLIES	\$2,140.49	\$2,100.00	\$0.00	\$853.95	\$0.00	\$1,246.05	41%
10-560-1220	OFFICE EQUIPMENT (NON-CAPITAL)	\$53.73	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
10-560-1221	OFFICE EQUIPMENT LEASE	\$3,338.47	\$3,350.00	\$266.30	\$2,401.48	\$0.00	\$948.52	72%
10-560-1230	OFFICE CONTRACT SERVICES	\$2,671.47	\$2,421.69	\$287.38	\$1,504.43	\$177.69	\$739.57	69%
10-560-1250	DUES AND SUBSCRIPTIONS	\$663.39	\$800.00	\$18.14	\$322.25	\$38.13	\$439.62	45%
10-560-1310	ELECTRIC	\$6,032.75	\$7,000.00	\$918.10	\$5,496.57	\$0.00	\$1,503.43	79%
10-560-1320	LP GAS	\$3,446.06	\$3,000.00	\$1,364.45	\$2,683.36	\$168.13	\$148.51	95%
10-560-1330	WATER/SEWER/SOLID WASTE	\$1,875.39	\$2,727.61	\$274.41	\$1,710.52	\$0.00	\$1,017.09	63%
10-560-1420	OSHA/SAFETY COMPLIANCE	\$3,170.84	\$5,750.00	\$0.00	\$1,374.42	\$64.46	\$4,311.12	25%
10-560-1430	TRAINING -REGISTRATION & CLASS	\$1,168.54	\$3,250.00	\$0.00	\$590.00	\$0.00	\$2,660.00	18%
10-560-1431	TRAVEL MILEAGE	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-560-1432	MEALS	\$417.39	\$750.00	\$0.00	\$399.07	\$0.00	\$350.93	53%
10-560-1433	LODGING	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0%
10-560-1440	UNIFORMS	\$5,970.87	\$7,250.00	\$200.24	\$5,565.41	\$32.01	\$1,652.58	77%
10-560-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$18,167.92	\$8,500.00	\$151.73	\$5,319.75	\$157.57	\$3,022.68	64%
10-560-1630	EQUIPMENT MAINT. & REPAIRS	\$5,296.99	\$10,500.00	\$249.74	\$1,609.18	\$0.00	\$8,890.82	15%
10-560-1710	AUTO FUEL	\$11,623.96	\$15,500.00	\$1,372.56	\$11,374.11	\$0.00	\$4,125.89	73%
10-560-1730	VEHICLE MAINT. & REPAIRS	\$9,365.95	\$17,000.00	\$594.18	\$9,893.57	\$172.35	\$6,934.08	59%
10-560-1820	PERMITS & FEES - ONE TIME	\$202.65	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-560-3310	DEPARTMENT SUPPLIES & MATERIAL	\$3,306.31	\$8,000.00	\$338.16	\$1,870.64	\$110.77	\$6,018.59	25%
10-560-3320	STREETSCAPING MATERIALS	\$0.00	\$74.58	\$0.00	\$0.00	\$74.58	\$0.00	100%
10-560-3811	STREET CONT. SERVICES	\$0.00	\$8,000.00	\$2,902.50	\$2,902.50	\$0.00	\$5,097.50	36%
10-560-3812	STREET SUPPLIES & MAT'L	\$4,180.20	\$10,500.00	\$15.18	\$7,292.58	\$317.69	\$2,889.73	72%
10-560-3814	SIDEWALKS & MULTI-MODAL	\$8,927.53	19,080.00	\$0.00	\$16,273.56	\$0.00	\$2,806.44	85%
10-560-4550	CONTRACT SERVICES	\$5,743.52	\$12,000.00	\$0.00	\$6,496.00	\$0.00	\$5,504.00	54%



## TOWN OF BEAUFORT

## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-620-1330	WATER\SEWER\SOLID WASTE	\$637.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-620-1510	TOWN HALL BLDG MAINT	\$86,693.85	\$87,600.00	\$5,271.37	\$24,653.69	-\$117.29	\$63,063.60	28%
10-620-1511	TOWN HALL GROUND MAINT	\$488.77	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-620-1512	TOWN HALL JANITORIAL SUPPLIES	\$1,132.95	\$1,500.00	\$0.00	\$343.61	\$0.00	\$1,156.39	23%
10-620-1513	TOWN HALL CONTRACTED SERVICES	\$0.00	\$2,000.00	\$0.00	\$135.00	\$0.00	\$1,865.00	7%
10-620-1520	TRAIN DEPOT BLDG MAINT	\$951.87	\$28,060.00	\$0.00	\$851.80	\$197.36	\$27,010.84	4%
10-620-1522	TRAIN DEPOT JANITORIAL SUPPLIES	\$722.43	\$1,000.00	\$0.00	\$41.99	\$0.00	\$958.01	4%
10-620-1530	POLICE DEPT BLDG MAINT	\$23,286.96	\$18,000.00	\$21.06	\$13,141.81	\$4.04	\$4,854.15	73%
10-620-1532	POLICE DEPT JANITORIAL SUPPLIES	\$89.68	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
10-620-1533	POLICE DEPT CONTRACTED SERVICES	\$0.00	\$2,000.00	\$0.00	\$540.05	\$0.00	\$1,459.95	27%
10-620-1540	PUBLIC WORKS BLDG MAINT	\$15,536.96	\$11,000.00	\$0.00	\$3,382.32	\$0.00	\$7,617.68	31%
10-620-1541	PUBLIC WORKS GROUND MAINT	\$0.00	\$750.00	\$39.97	\$219.21	\$81.90	\$448.89	40%
10-620-1542	PUBLIC WORKS JANITORIAL SUPPLIES	\$232.64	\$500.00	\$12.48	\$33.45	\$0.00	\$466.55	7%
10-620-1550	CEMETERY MAINTENANCE	\$9,910.99	\$19,646.18	\$53.04	\$9,313.78	\$0.00	\$10,332.40	47%
10-620-1560	PUBLIC RESTROOM BLDG MAINT	\$6,017.43	\$6,000.00	\$410.76	\$3,253.25	\$0.00	\$2,746.75	54%
10-620-1562	PUBLIC RESTROOM JANITORIAL SUPPLY	\$8,786.07	\$8,000.00	-\$320.10	\$7,431.65	\$0.00	\$568.35	93%
10-620-1570	PARKS MAINTENANCE	\$12,503.84	\$10,000.00	\$1,126.58	\$11,411.40	\$0.00	-\$1,411.40	114%
10-620-1571	RJP PARK MAINTENANCE	\$12,275.49	\$14,000.00	\$420.33	\$5,496.07	\$84.98	\$8,418.95	40%
10-620-1572	TOPSAIL PARK IMPROVEMENTS	\$45,354.01	\$9,040.00	\$0.00	\$7,539.79	\$0.00	\$1,500.21	83%
10-620-1573	PARKS CONTRACTED SERVICE	\$1,244.49	\$26,000.00	\$302.12	\$1,520.21	\$0.00	\$24,479.79	6%
10-620-1580	DOCKS AND BOARDWALK MAINT	\$2,633.99	\$5,500.00	\$637.69	\$1,422.92	\$0.00	\$4,077.08	26%
10-620-1590	PUBLIC R.O.W. MAINT	\$20,351.45	\$15,500.00	\$330.00	\$7,812.72	\$0.00	\$7,687.28	50%
10-620-1591	TREES	\$5,535.00	\$15,000.00	\$62.16	\$62.16	\$0.00	\$14,937.84	0%
10-620-1610	NON CAPITAL EQUIPMENT PURCHASE	\$1,461.05	\$2,500.00	\$0.00	\$1,710.03	\$0.00	\$789.97	68%
10-620-1630	EQUIPMENT MAINT & REPAIRS	\$3,209.03	\$2,500.00	\$453.00	\$1,219.22	\$0.00	\$1,280.78	49%
10-620-3310	DEPARTMENTAL SUPPLIES & MATERIALS	\$1,607.66	\$4,200.00	\$0.00	\$235.10	\$0.00	\$3,964.90	6%
10-620-4550	CONTRACT SERVICES	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-620-7420	CAPITAL OUTLAY/EQUIPMENT	\$0.00	\$112,950.00	\$0.00	\$0.00	\$18,344.50	\$94,605.50	16%

TOWN OF BEAUFORT

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<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
<b>620 Total</b>		<b>\$260,663.68</b>	<b>\$406,246.18</b>	<b>\$8,820.46</b>	<b>\$101,771.23</b>	<b>\$18,595.49</b>	<b>\$285,879.46</b>	<b>30%</b>
10-700-0000	NON-DEPARTMENTAL:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-700-0206	MERIT AWARDS	\$0.00	\$60,337.00	\$0.00	\$0.00	\$0.00	\$60,337.00	0%
10-700-1120	INTERNET- FIBER HUB CONNECTION	\$11,715.13	\$8,000.00	\$1,237.46	\$4,268.54	\$606.23	\$3,125.23	61%
10-700-1130	INFORMATION TECHNOLOGY SERVICES	\$53,709.17	\$87,220.00	\$5,103.38	\$41,549.61	\$0.00	\$45,670.39	48%
10-700-1250	EURY'S LANDING CONDOMINIUM ANNUAL DUE	\$800.00	\$820.00	\$0.00	\$0.00	\$0.00	\$820.00	0%
10-700-1410	HUMAN RESOURCES - EMPLOYMENT	\$8,014.45	\$38,760.00	\$731.00	\$38,897.28	\$100.00	-\$237.28	101%
10-700-1420	HUMAN RESOURCES - TRAINING	\$2,000.00	\$20,400.00	\$0.00	\$6,677.45	\$0.00	\$13,722.55	33%
10-700-1450	EMPLOYEE ENGAGEMENT	\$3,180.48	\$22,240.00	\$0.00	\$21,679.90	\$0.00	\$560.10	97%
10-700-1592	WBD PROJECTS	\$17,542.32	\$55,289.00	\$85.97	\$13,791.07	\$128.07	\$41,369.86	25%
10-700-4510	PROFESSIONAL SERVICES	\$46,161.44	\$190,930.00	\$9,391.25	\$66,328.12	\$38,858.74	\$85,743.14	55%
10-700-4530	LEGAL SERVICES	\$153,967.28	\$135,000.00	\$14,908.50	\$113,461.72	\$538.28	\$21,000.00	84%
10-700-5600	CONTRIBUTIONS TO OTHER AGENCIES	\$2,100.00	\$4,600.00	\$0.00	\$2,100.00	\$0.00	\$2,500.00	46%
10-700-5730	CONTINGENCY	\$0.00	\$59,071.89	\$0.00	\$0.00	\$0.00	\$59,071.89	0%
10-700-7430	CAPITAL OUTLAY - VEHICLES	\$0.00	\$36,714.00	\$0.00	\$0.00	\$0.00	\$36,714.00	0%
10-700-8010	DEBT SERVICE - PRINCIPAL	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	100%
10-700-8011	DEBT SERVICE - INTEREST	\$19,485.38	\$16,438.06	\$0.00	\$16,419.37	\$0.00	\$18.69	100%
10-700-9010	COVID-19 RESPONSE	\$8,675.00	\$0.00	\$0.00	\$1,493.23	\$0.00	-\$1,493.23	0%
10-700-9020	CARES RELIEF FUNDS	\$93,117.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
<b>700 Total</b>		<b>\$520,467.78</b>	<b>\$835,819.95</b>	<b>\$31,457.56</b>	<b>\$426,666.29</b>	<b>\$40,231.32</b>	<b>\$368,922.34</b>	<b>56%</b>
10-800-0000	GENERAL FUND TRANSFERS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-800-0064	TRANSFER TO CAPITAL PROJECTS	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	0%
10-800-8000	TRANSFER TO CAPITAL RESERVE	\$185,000.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	0%
<b>800 Total</b>		<b>\$185,000.00</b>	<b>\$285,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$285,000.00</b>	<b>0%</b>
<b>General Fund Expend Total</b>		<b>\$9,058,983.14</b>	<b>\$11,905,670.26</b>	<b>\$711,806.57</b>	<b>\$6,574,237.98</b>	<b>\$836,253.16</b>	<b>\$4,495,179.12</b>	<b>62%</b>

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
<b>10</b>	<b>General Fund</b>		<b>Prior</b>	<b>Current</b>	<b>YTD</b>			
		<b>Revenue:</b>	<b>\$10,801,944.76</b>	<b>\$1,915,902.82</b>	<b>\$8,015,263.85</b>			
		<b>Expended:</b>	<b>\$9,058,983.14</b>	<b>\$711,806.57</b>	<b>\$6,574,237.98</b>			
		<b>Net Income:</b>	<b>\$1,742,961.62</b>	<b>\$1,204,096.25</b>	<b>\$1,441,025.87</b>			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
40-303-0009	GRANTS NC	\$127,750.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-305-0001	REVENUE ACCOUNT REGULAR - WATER USAG	\$1,269,581.09	\$1,240,000.00	\$87,731.50	\$902,803.72	-\$337,196.28	73%
40-305-0002	REVENUE ACCOUNT REGULAR - SEWER USAG	\$3,042,081.46	\$3,150,000.00	\$226,922.42	\$2,128,070.76	-\$1,021,929.24	68%
40-305-0003	WATER TAP IN FEES	\$98,500.00	\$44,750.00	\$14,700.00	\$76,950.00	\$32,200.00	172%
40-305-0004	SEWER TAP IN FEE	\$68,250.00	\$41,250.00	\$9,750.00	\$56,250.00	\$15,000.00	136%
40-305-0005	ACCOUNT SERVICE CHARGES	\$6,050.00	\$10,000.00	\$555.00	\$3,480.00	-\$6,520.00	35%
40-305-0006	WATER SERVICE CHARGES	\$77.64	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-305-0007	SEWER SERVICE CHARGES	-\$9,399.89	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-305-0008	LATE FEES - WATER	-\$95.08	\$40,000.00	\$0.00	\$0.00	-\$40,000.00	0%
40-305-0009	LATE FEES - SEWER/GREASE	-\$3.80	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-305-0010	RETURNED CHECK FEES - WATER	\$300.00	\$0.00	\$0.00	\$50.00	\$50.00	0%
40-305-0012	TEMPORARY UTILITY USE CHARGE	\$1,950.00	\$1,000.00	\$50.00	\$1,250.00	\$250.00	125%
40-305-0013	SPRINKLER FEES	\$4,375.00	\$3,000.00	\$2,350.00	\$4,390.00	\$1,390.00	146%
40-305-0014	SEWER ALLOCATION REQUEST FEE	\$250.00	\$0.00	\$50.00	\$50.00	\$50.00	0%
40-307-0001	INVESTMENT EARNINGS-WATER	\$1,176.34	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-307-0011	APP.UNRESTRICTED FUND BALANCE	\$0.00	\$171,568.00	\$0.00	\$0.00	-\$171,568.00	0%
40-329-0065	TRANSFER FROM CRF	\$33,000.00	\$90,000.00	\$0.00	\$0.00	-\$90,000.00	0%
40-900-9000	cancel revenue	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	<b>Utility Fund Revenue Total</b>	<b>\$4,644,142.76</b>	<b>\$4,791,568.00</b>	<b>\$342,108.92</b>	<b>\$3,173,294.48</b>	<b>-\$1,618,273.52</b>	<b>66%</b>

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
40-800-0206	MERIT AWARDS	\$0.00	153 \$16,000.00	\$0.00	\$0.00	\$0.00	\$16,000.00	0%

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
40-800-1240	CONTRIBUTION TO GF FOR ADMIN SERVICES	\$600,000.00	\$624,000.00	\$0.00	\$0.00	\$0.00	\$624,000.00	0%
40-800-8000	TRANSFER TO CAPITAL RESERVE	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00	0%
	<b>800 Total</b>	<b>\$950,000.00</b>	<b>\$990,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$990,000.00</b>	<b>0%</b>
40-810-0000	SEWER DEPARTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-810-0200	SALARIES AND WAGES	\$446,907.05	\$445,737.00	\$37,055.48	\$327,905.93	\$0.00	\$117,831.07	74%
40-810-0201	OVERTIME	\$46,248.29	\$49,159.00	\$4,335.74	\$31,233.59	\$0.00	\$17,925.41	64%
40-810-0500	FICA EXPENSE	\$36,493.28	\$38,391.00	\$3,006.39	\$26,445.18	\$0.00	\$11,945.82	69%
40-810-0600	GROUP INSURANCE EXPENSE	\$55,580.73	\$65,221.00	\$5,694.08	\$37,758.18	\$0.00	\$27,462.82	58%
40-810-0700	RETIREMENT EXPENSE	\$74,227.88	\$79,105.00	\$6,764.41	\$58,731.39	\$0.00	\$20,373.61	74%
40-810-0800	WORKERS COMPENSATION	\$7,216.79	\$18,981.00	\$0.00	\$10,634.66	\$0.00	\$8,346.34	56%
40-810-1110	TELEPHONE	\$10,502.45	\$9,300.00	\$918.25	\$6,530.99	\$0.00	\$2,769.01	70%
40-810-1111	TELEPHONE-CELLULAR	\$775.63	\$741.00	\$0.00	\$355.88	\$116.72	\$268.40	64%
40-810-1120	INTERNET/CABLE	\$4,495.74	\$5,200.00	\$749.74	\$2,624.09	\$374.87	\$2,201.04	58%
40-810-1130	POSTAGE	\$6,304.97	\$4,800.00	\$473.05	\$3,962.16	\$340.48	\$497.36	90%
40-810-1210	OFFICE SUPPLIES	\$1,074.34	\$1,951.88	\$29.99	\$444.65	\$402.90	\$1,104.33	43%
40-810-1230	OFFICE CONTRACT SERVICES	\$2,068.96	\$2,000.00	\$146.45	\$1,278.59	\$56.00	\$665.41	67%
40-810-1250	DUES & SUBSCRIPTIONS	\$1,430.66	\$1,300.00	\$45.98	\$452.43	-\$31.86	\$879.43	32%
40-810-1310	ELECTRIC	\$180,428.74	\$199,800.00	\$17,810.70	\$124,226.77	\$790.30	\$74,782.93	63%
40-810-1330	WATER/SEWER/SOLID WASTE	\$839.79	\$1,000.00	\$91.91	\$523.09	\$0.00	\$476.91	52%
40-810-1420	OSHA/SAFETY COMPLIANCE	\$2,036.98	\$3,100.00	\$127.03	\$1,908.25	\$69.76	\$1,121.99	64%
40-810-1422	SAFETY SUPPLIES & MATERIALS	\$91.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-810-1430	TRAINING - REGISTRATION & CLASS MA	\$1,342.09	\$2,000.00	\$0.00	\$1,160.00	\$123.18	\$716.82	64%
40-810-1431	TRAVEL MILEAGE	\$117.16	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
40-810-1432	MEALS	\$0.00	\$500.00	\$0.00	\$0.00	\$136.25	\$363.75	27%
40-810-1433	LODGING	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
40-810-1434	EMPLOYEE DEVELOPMENT	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0%
40-810-1440	UNIFORMS	\$5,341.15	\$5,100.00	\$390.61	\$3,516.04	\$0.00	\$1,583.96	69%
40-810-1510	BUILDING MAINT	\$3,438.91	\$8,000.00	\$2,289.00	\$9,408.08	\$0.00	-\$1,408.08	118%

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
40-810-1512	JANITORIAL SUPPLIES	\$666.82	\$1,000.00	\$25.17	\$521.44	\$83.24	\$395.32	60%
40-810-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$0.00	\$37,300.00	\$0.00	\$32,525.20	\$0.00	\$4,774.80	87%
40-810-1620	EQUIPMENT LEASE	-\$38.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-810-1630	EQUIPMENT MAINT & REPAIRS	\$71,645.34	\$100,000.00	\$970.77	\$40,044.97	\$28,394.38	\$31,560.65	68%
40-810-1710	AUTO FUEL	\$13,260.05	\$16,000.00	\$1,025.85	\$9,657.13	\$0.00	\$6,342.87	60%
40-810-1730	VEHICLE MAINT & REPAIRS	\$2,998.39	\$6,000.00	\$52.18	\$3,573.40	\$0.00	\$2,426.60	60%
40-810-1810	PERMITS & FEES - RECCURING	\$7,907.75	\$8,620.00	\$1,310.00	\$7,310.00	\$0.00	\$1,310.00	85%
40-810-1830	COMPLIANCE TESTING	\$8,069.92	\$15,000.00	\$275.00	\$5,396.32	\$0.00	\$9,603.68	36%
40-810-3310	DEPARTMENT SUPPLIES & MATERIALS - SEWE	\$10,801.19	\$34,000.00	\$8,489.97	\$31,404.76	\$340.20	\$2,255.04	93%
40-810-3311	DEPARTMENT SUPPLIES & MATERIALS -WWTP	\$42,742.11	\$44,500.00	\$2,207.64	\$30,363.99	\$26.26	\$14,109.75	68%
40-810-4510	PROFESSIONAL SERVICES	\$65,168.82	\$100,000.00	\$5,392.50	\$44,343.54	\$89,607.50	-\$33,951.04	134%
40-810-4550	CONTRACT SERVICES	\$240,276.11	\$73,965.00	\$422.83	\$22,721.42	\$10,182.07	\$41,061.51	44%
40-810-4560	STREET PATCHING FOR UTILITY REPAIRS	\$5,967.50	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0%
40-810-5400	INSURANCE	\$43,933.70	\$64,000.00	\$0.00	\$52,234.36	\$0.00	\$11,765.64	82%
40-810-5730	CONTINGENCIES	\$0.00	\$7,455.27	\$0.00	\$0.00	\$0.00	\$7,455.27	0%
40-810-7420	CAPITAL OUTLAY - EQUIPMENT	\$142,075.57	\$9,565.00	\$0.00	\$887.00	\$0.00	\$8,678.00	9%
40-810-7430	CAPITAL OUTLAY - VEHICLES	\$0.00	\$113,889.00	\$0.00	\$79,533.10	\$34,355.83	\$0.07	100%
40-810-8010	DEBT SERVICE-PRINCIPAL	\$1,034,364.67	\$1,034,455.11	\$0.00	\$4,840.00	\$0.00	\$1,029,615.11	0%
40-810-8011	DEBT SERVICE-INTEREST	\$186,403.06	\$168,408.36	\$0.00	\$84,341.08	\$0.00	\$84,067.28	50%
	<b>810 Total</b>	<b>\$2,763,205.83</b>	<b>\$2,788,244.62</b>	<b>\$100,100.72</b>	<b>\$1,098,797.66</b>	<b>\$165,368.08</b>	<b>\$1,524,078.88</b>	<b>45%</b>
40-811-0000	WWTP DEPARTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-811-1110	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.73	-\$0.73	0%
	<b>811 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.73</b>	<b>-\$0.73</b>	<b>0%</b>
40-812-0000	WATER DEPARTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-812-0200	SALARIES AND WAGES	\$215,175.53	\$207,098.00	\$18,727.47	\$174,010.13	\$0.00	\$33,087.87	84%
40-812-0201	OVERTIME	\$7,403.09	\$16,647.00	\$0.00	\$0.00	\$0.00	\$16,647.00	0%
40-812-0500	FICA EXPENSE	\$16,726.89	\$17,670.00	\$1,426.26	\$13,260.68	\$0.00	\$4,409.32	75%
40-812-0600	GROUP INSURANCE EXPENSE	\$28,253.16	\$32,604.00	\$2,847.04	\$19,761.04	\$0.00	\$12,842.96	61%

## TOWN OF BEAUFORT

## Statement of Revenue and Expenditures - Operating

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
40-812-0700	RETIREMENT EXPENSE	\$33,196.11	\$36,397.00	\$3,055.12	\$28,410.66	\$0.00	\$7,986.34	78%
40-812-0800	WORKERS COMPENSATION	\$7,892.00	\$8,627.00	\$0.00	\$8,400.00	\$0.00	\$227.00	97%
40-812-1110	TELEPHONE	\$1,187.83	\$2,040.00	\$476.56	\$1,374.41	-\$150.26	\$815.85	60%
40-812-1111	TELEPHONE-CELLULAR	\$723.66	\$800.00	\$0.00	\$395.26	\$130.86	\$273.88	66%
40-812-1120	INTERNET/CABLE	\$3,895.86	\$3,700.00	\$649.76	\$2,274.16	\$324.88	\$1,100.96	70%
40-812-1130	POSTAGE	\$5,258.72	\$4,600.00	\$473.05	\$3,265.29	\$0.00	\$1,334.71	71%
40-812-1210	OFFICE SUPPLIES	\$246.24	\$1,000.00	\$32.99	\$337.83	\$0.00	\$662.17	34%
40-812-1230	OFFICE CONTRACT SERVICES	\$3,829.85	\$3,000.00	\$264.34	\$1,723.27	\$0.00	\$1,276.73	57%
40-812-1250	DUES AND SUBSCRIPTIONS	\$738.59	\$2,500.00	\$27.84	\$899.94	\$0.00	\$1,600.06	36%
40-812-1310	ELECTRIC	\$42,830.97	\$46,000.00	\$3,627.70	\$31,360.62	\$0.00	\$14,639.38	68%
40-812-1320	LP GAS	\$656.51	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
40-812-1330	WATER/SEWER/SOLID WASTE	\$771.40	\$750.00	\$61.13	\$427.26	\$0.00	\$322.74	57%
40-812-1420	OSHA/SAFETY COMPLIANCE	\$660.40	\$1,519.99	\$0.00	\$611.88	\$19.99	\$888.12	42%
40-812-1430	TRAINING -REGISTRATION&CLASS MAT'L	\$255.00	\$1,500.00	\$0.00	\$631.92	\$0.00	\$868.08	42%
40-812-1431	TRAVEL MILEAGE	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
40-812-1432	MEALS	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0%
40-812-1433	LODGING	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
40-812-1434	EMPLOYEE DEVELOPMENT	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0%
40-812-1440	UNIFORMS	\$1,723.29	\$2,600.00	\$69.20	\$1,230.32	\$0.00	\$1,369.68	47%
40-812-1510	BUILDING MAINT	\$1,171.70	\$2,000.00	\$0.00	\$2,150.00	\$0.00	-\$150.00	108%
40-812-1512	JANITORIAL SUPPLIES	\$0.00	\$500.00	\$0.00	\$59.63	\$0.00	\$440.37	12%
40-812-1610	NON-CAPITAL EQUIPMENT PURCHASES	\$4,091.25	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0%
40-812-1630	EQUIPMENT MAINT. & REPAIRS	\$18,363.09	\$20,000.00	\$98.70	\$98.70	\$0.00	\$19,901.30	0%
40-812-1710	AUTO FUEL	\$4,260.56	\$5,000.00	\$663.49	\$4,224.16	\$0.00	\$775.84	84%
40-812-1730	VEHICLE MAINT. & REPAIRS	\$3,510.13	\$4,000.00	\$11.92	\$673.51	\$0.00	\$3,326.49	17%
40-812-1810	PERMITS & FEES - REOCCURRING	\$4,575.00	\$4,575.00	\$860.00	\$3,565.00	\$0.00	\$1,010.00	78%
40-812-1830	COMPLIANCE TESTING	\$6,300.54	\$13,000.00	\$653.00	\$3,813.00	\$0.00	\$9,187.00	29%
40-812-3310	DEPARTMENT SUPPLIES & MATERIALS - METEI	\$52,465.37	\$50,020.97	\$5,585.07	\$45,770.27	\$20.97	\$4,229.73	92%

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
40-812-3311	DEPARTMENT SUPPLIES & MATERIALS -PLANT	\$84,247.35	\$70,000.00	\$6,207.32	\$62,354.86	\$118.65	\$7,526.49	89%
40-812-4550	CONTRACT SERVICES	\$60,781.74	\$62,000.00	\$143.29	\$29,191.02	\$44.37	\$32,764.61	47%
40-812-4560	STREET PATCHING FOR UTILITY REPAIRS	\$12,256.24	\$29,500.00	\$21,850.00	\$21,850.00	\$7,400.00	\$250.00	99%
40-812-4570	COUNTY WATER PURCHASE	\$37,167.13	\$38,500.00	\$4,658.68	\$37,321.22	\$0.00	\$1,178.78	97%
40-812-5400	INSURANCE	\$17,200.00	\$20,700.00	\$0.00	\$18,217.47	\$0.00	\$2,482.53	88%
40-812-5730	CONTINGENCIES	\$0.00	\$8,363.00	\$0.00	\$0.00	\$0.00	\$8,363.00	0%
40-812-7420	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0%
40-812-7430	CAPITAL OUTLAY-VEHICLES	\$0.00	\$50,000.00	\$0.00	\$0.00	\$41,059.09	\$8,940.91	82%
40-812-7440	CAPITAL OUTLAY - CONT. SERVICES	\$0.00	\$90,000.00	\$0.00	\$72,540.92	\$17,352.50	\$106.58	100%
40-812-8010	DEBT SERVICE - PRINCIPAL	\$102,150.40	\$102,240.84	\$0.00	\$4,840.00	\$0.00	\$97,400.84	5%
40-812-8011	DEBT SERVICE - INTEREST	\$26,962.08	\$28,911.54	\$0.00	\$14,592.67	\$0.00	\$14,318.87	50%
	<b>812 Total</b>	<b>\$806,927.68</b>	<b>\$1,013,364.34</b>	<b>\$72,469.93</b>	<b>\$609,637.10</b>	<b>\$66,321.05</b>	<b>\$337,406.19</b>	<b>67%</b>
	<b>Utility Fund Expend Total</b>	<b>\$4,520,133.51</b>	<b>\$4,791,608.96</b>	<b>\$172,570.65</b>	<b>\$1,708,434.76</b>	<b>\$231,689.86</b>	<b>\$2,851,484.34</b>	<b>40%</b>

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Utility Fund

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
<b>Revenue:</b>	<b>\$4,644,142.76</b>	<b>\$342,108.92</b>	<b>\$3,173,294.48</b>
<b>Expended:</b>	<b>\$4,520,133.51</b>	<b>\$172,570.65</b>	<b>\$1,708,434.76</b>
<b>Net Income:</b>	<b>\$124,009.25</b>	<b>\$169,538.27</b>	<b>\$1,464,859.72</b>

<i>Revenue Account</i>	<i>Description</i>	<i>Prior Yr Rev</i>	<i>Anticipated</i>	<i>Curr Rev</i>	<i>YTD Rev</i>	<i>Excess/Deficit</i>	<i>% Real</i>
60-305-0000	WATER CAPACITY FEES	\$10,948.00	\$0.00	\$952.00	\$14,751.00	\$14,751.00	0%
60-305-0001	SEWER CAPACITY FEES	\$249,261.60	\$0.00	\$5,524.00	\$120,925.00	\$120,925.00	0%
60-307-0001	INVESTMENT EARNINGS	\$107.86	\$0.00	\$0.00	\$0.00	\$0.00	0%
	<b>Impact Fee Fund Revenue Total</b>	<b>\$260,317.46</b>	<b>\$0.00</b>	<b>\$6,476.00</b>	<b>\$135,676.00</b>	<b>\$135,676.00</b>	<b>0%</b>

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
<b>60</b>	<b>Impact Fee Fund</b>						
		<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	<b>Revenue:</b>	\$260,317.46	\$6,476.00	\$135,676.00			
	<b>Expended:</b>	\$0.00	\$0.00	\$0.00			
	<b>Net Income:</b>	\$260,317.46	\$6,476.00	\$135,676.00			

**Grand Totals**

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
<b>Revenue:</b>	\$15,706,404.98	\$2,264,487.74	\$11,324,234.33
<b>Expended:</b>	\$13,579,116.65	\$884,377.22	\$9,350,615.76
<b>Net Income:</b>	\$2,127,288.33	\$1,380,110.52	\$1,973,618.57



**Town of Beaufort**  
**Statement of Revenue and Expenditures**

**Key for Column Headings**

Revenues and Expenditures are presented by Fund. Revenues for each Fund are presented first, expenditures by department follow. The funds are as follows:

**10- General Fund, 11-Fire Fund, 40- Utility Fund**

Below is a description of the headings for each column.

- Revenue Account**- revenue account number used in the accounting software system
- Description** – account title and description in the software system. Additional details for each account are found in the Chart of Account handout/file.
- Prior Yr. Rev** - total revenue collected for the prior fiscal year
- Anticipated** – amount of revenues anticipated to be collected this year (budgeted amount)
- Current Rev** – amount of revenue collected for the current period (current period refer to date range on report header)
- YTD Rev** – total revenue collected to date
- Excess/Deficit** – Anticipated (budgeted amount) less YTD Rev (collected revenue)
- % Real** – YTD Revenue (collected revenue) divided by Anticipated (budgeted amount) expressed as a percentage
- Expend Account** – expenditure account number used in the accounting software system
- Description** - account title and description in the software system. Additional details for each account are found in the Chart of Account handout/file.
- Prior Yr. Expd** – total expenditure for the prior fiscal year
- Budgeted** – amount of expenditures to be incurred this fiscal year (budgeted amount)
- Current Expd** – current amount of expenditures incurred for the current period (current period – refer to date range on report header)
- YTD Expended** – total expenditures incurred to date
- Encumbered** – Purchase orders for goods or services that have not been received to date
- Balance** – Budgeted less YTD Expended, balance remaining in the account
- % Used** – YTD Expended divided by Budgeted expressed as a percentage

Town of Beaufort - Chart of Accounts

6.

Account #	Account Name	Account Description	Notes	Department Head
	<b>GENERAL FUND REVENUE:</b>			
10-301-0000	AD VALOREM TAX - CURRENT YEAR	Calculated from the Property Valuation determined by Carteret County multiplied by the tax rate set by the Beaufort Board of Commissioners multiplied by the percentage the Town anticipates collecting. Town receives a monthly check from the county for the previous months collections. Revenue is booked when received.		
10-301-0001	AD VALOREM TAX PRIOR YEAR	Amount of outstanding Ad Valorem taxes anticipated to be collected from previous years. Town receives a monthly check from the county for the previous months collections. Revenue is booked when received.		
10-301-0002	PENALTIES AND INTEREST	Late Listing and Interest collected on Ad Valorem and Motor Vehicle taxes for current and prior years. Town receives a monthly check from the county for the previous months collections. Revenue is booked when received.		
10-301-0004	MOTOR VEHICLE TAX	Town portion of Motor Vehicle Taxes collected by the NCDMV through the Tax and Tag program. Town receives a monthly check from the county for the previous months collections. Revenue is booked when received.		
10-301-0006	PAYMENT IN LIEU OF TAXES	Payments made by Beaufort Housing Authority and Inlet Inn "PILOT". An annual check is received.		
10-303-0001	LOCAL OPTION SALES TAX	Sales Tax (2%) collected by the state and distributed based on ad valorem tax base "LOST". Town receives a monthly electronic distribution from NCDOR. The month of distribution is 3 months in arrears of the month the sales took place. Ex. Distribution in December is for September sales. Revenue is booked when received.		
10-303-0002	UTILITIES FRANCHISE TAX	Utilities Tax collected by the state. Town receives a quarterly electronic credit from NCDOR.		
10-303-0003	BEER AND WINE TAX	Beer and Wine Tax collected by the state. Town received an annual electronic credit from NCDOR.		
10-303-0004	POWELL BILL	Funds received from the state restricted for street maintenance. Town received a semi-annual distribution from the State.		
10-303-0014	FEMA MITIGATION GRANT	Grant received from FEMA for generator at Town Hall		
10-303-0015	FEMA HURRICANE FLORENCE	Reimbursement for hurricane expenses		
10-303-0016	GRANTS- SRO,CAD, SCHOOL SAFETY	Governor's Crime Commission Grant		
10-303-0019	CARES RELIEF FUNDS	Cares Relief Funds Received		
10-304-0001	COUNTY ABC PROFIT DISTRIBUTION	Town's portion of county ABC profit. Town receives a check quarterly from the ABC Board.		
10-304-0002	FIRE DISTRICT AD VALOREM TAX	Ad Valorem tax received from Carteret County for the fire district. Town received a monthly electronic payment from the county.		
10-304-0003	FIRE DISTRICT SALES TAX	Sales tax received from Carteret County for the fire district		
10-304-0004	HARLOWE DIST. AD VALOREM TAX	Ad Valorem tax received from Carteret County for the Harlowe district		
10-304-0005	HARLOWE FIRE DISTRICT SALES TAX	Sales tax received from Carteret County for the Harlowe district		
10-304-0020	MISC REVENUE- FIRE DEPARTMENT	Revenue received from tent inspections, etc.		
10-305-0001	SOLID WASTE USER FEE - RESIDENTIAL	Fees received for residential solid waste service collection		

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	Notes	Department Head
10-305-0002	SOLID WASTE USER FEE - COMMERCIAL	Fees received for commercial solid waste service collection		
10-305-0003	STORMWATER	Fees collected from property owners via the tax bill		
10-305-0004	SOLID WASTE USER FEE -WBD	"WBD" Waterfront Business District - solid Waste User Fee billed monthly on the water bill		
10-305-0005	BUILDING PERMITS	Revenue from building permits		
10-305-0006	PARKING METER	Revenue collected from the Pay-To-Park Season. Credit Card and cash collections/weekly during the season.		
10-305-0007	PARKING VIOLATIONS/PENALTIES	Paid Parking Violations		
10-305-0008	COURT COSTS, FEES, CHARGES	Officer Fees. Town receives a monthly check from the county.		
10-305-0009	ROAD RACE REGISTRATIONS			
10-305-0010	LATE FEES - SOLID WASTE	Late Fees of 10% are added after the 20th of the month		
10-305-0011	SPECIAL EVENT FEES	Fees associated with Special Events		
10-305-0012	SPECIAL EVENT PARKING FEES	Fees generated from passes sold for special event parking or parking lot closures.		
10-305-0013	TRAIN DEPOT RENTAL	Fees collected from rental of the Train Depot		
10-306-0001	PROPERTY LEASES	Revenue received from annual leases approved by the BOC		
10-306-0002	ANTENNA CONTRACT REVENUE	Revenue received from tower space leased to Sprint, AT&T and T-Mobile		
10-306-0003	CEMETERY LOT SALES	Receipts from the sale of lots at Oceanview Cemetery		
10-306-0006	SALE OF SURPLUS PROPERTY	Revenue from auctioned surplus property		
10-307-0001	INVESTMENT EARNINGS	Interest		
10-307-0002	MISCELLANEOUS REVENUE	Revenue received from Golf Cart Registrations		
10-307-0003	MISCELLANEOUS REVENUE - PD	Revenue received from Police-For-Hire and various fundraisers		
10-307-0007	PROCEEDS FROM LOAN	Revenue received from a loan closing, usually offset by an expenditure of Capital Outlay.		
10-307-0008	REIMBURSEMENT FROM INSURANCE	Receipts from insurance reimbursement		
10-307-0009	APPROPRIATED FUND BALANCE	Appropriated fund balance		
10-307-0010	UTILITY FUND ADMIN EXPENSE ALLOCATION	Allocation for administrative services provided to the Utility Fund		
10-32-0065	TRANSFER FROM CRF			
10-410-0000	<b>GOVERNING BODY:</b>			
10-410-0200	SALARIES AND WAGES	Salaries paid bi-weekly ( 26 periods per year)		
10-410-0500	FICA	Federal Taxes for Social Security and Medicare withheld each pay period		
10-410-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
10-410-1140	PUBLIC NOTICES/ADVERTISING	Public Notices, Job Vacancies, Board Vacancies		
10-410-1141	NEWSLETTER	Mailed monthly with the water bill		
10-410-1210	OFFICE SUPPLIES	Business cards, supplies for retreat		
10-410-1250	DUES & SUBSCRIPTIONS	Board member dues to professional organizations		
10-410-1430	TRAINING- REGISTRATION & CLASS MAT	Board member conference and class registration and materials		
10-410-1431	TRAVEL MILEAGE	Board member mileage for conferences and training		

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	Notes	Department Head
10-410-1432	MEALS	Board member meals for conferences and training		
10-410-1433	LODGING	Board member lodging for conferences and training		
10-410-4520	CODIFICATION	Codification of Town ordinances		
10-410-5400	INSURANCE	Public Officials liability insurance		
10-410-5720	ELECTIONS	Payment to the county for Municipal Elections		
10-420-0000	<b>ADMINISTRATION:</b>			
10-420-0200	SALARIES AND WAGES	Salaries paid bi-weekly ( 26 periods per year)		
10-420-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
10-420-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance		
10-420-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement ( ~7.5%)		
10-420-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
10-420-0900	UNEMPLOYMENT INSURANCE EXPENSE	Amount paid to reimburse the Town's Unemployment Insurance account - required by the state to maintain the balance determined by the state		
10-420-1110	TELEPHONE	Telephone service for Town Hall		
10-420-1120	INTERNET/CABLE	Internet service for Town Hall and Train Dept		
10-420-1130	POSTAGE	Postage for Town business		
10-420-1210	OFFICE SUPPLIES	Town Hall office supplies		
10-420-1220	OFFICE EQUIPMENT (NON-CAPITAL)	Office furniture, computers, computer equipment, camera		
10-420-1221	OFFICE EQUIPMENT LEASES	Copier lease		
10-420-1230	OFFICE CONTRACT SERVICES	Shredding service, website support (agenda and website), water cooler		
10-420-1250	DUES AND SUBSCRIPTIONS	Staff dues to professional organizations		
10-420-1310	ELECTRIC	Electricity for Town Hall and Train Depot		
10-420-1330	WATER/SEWER/SOLID WASTE	Water and Trash Service for Town Hall		
10-420-1430	TRAINING-REGISTRATION & CLASS MAT'	Staff conference and class registration and materials		
10-420-1431	TRAVEL MILEAGE	Staff mileage for conferences and training		
10-420-1432	MEALS	Staff meals for conferences and training		
10-420-1433	LODGING	Staff lodging for conferences and training		
10-420-1630	EQUIPMENT MAINT. & REPAIRS	Repairs to office equipment		
10-420-5400	INSURANCE	Administrative property and liability insurance		
10-430-0000	<b>FINANCE:</b>			
10-430-0200	SALARIES AND WAGES	Salaries paid bi-weekly ( 26 periods per year)		
10-430-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
10-430-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance		

Town of Beaufort - Chart of Accounts

6.

Account #	Account Name	Account Description	Notes	Department Head
10-430-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement ( ~7.5%)		
10-430-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
10-430-1230	OFFICE CONTRACT SERVICES	Support agreement for financial software, monthly bank fees, fees for payroll service		
10-430-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations		
10-430-1430	TRAINING-REGISTRATION & CLASS MATE	Staff conference and class registration and materials		
10-430-1431	TRAVEL MILEAGE	Staff mileage for conferences and training		
10-430-1432	MEALS	Staff meals for conferences and training		
10-430-1433	LODGING	Staff lodging for conferences and training		
10-430-1630	EQUIPMENT MAINT & REPAIRS	Repairs to office equipment		
10-430-4510	PROFESSIONAL SERVICES	Consulting services for year end audit prep		
10-430-4520	TAX COLLECTION ADMIN EXPENSE PROP.	2% Collection fee charged by the county for property tax collection		
10-430-4525	TAX COLLECTION ADMIN EXPENSE MVT	Credit card and billing fees for the Tax and Tag MVT program		
10-450-0000	<b>PARKING DEPARTMENT</b>			
10-450-0200	SALARIES AND WAGES	Salaries paid bi-weekly ( 26 periods per year)		
10-450-0201	OVERTIME	Overtime wages paid		
10-450-0205	OTHER SALARIES-PART TIME	Part-Time salaries paid		
10-450-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
10-450-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of FT employee medical insurance		
10-450-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement ( ~7.5%)		
10-450-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
10-450-1210	OFFICE SUPPLIES	Office Supplies for Parking Department		
10-450-1230	OFFICE CONTRACT SERVICES	Software for parking meters		
10-450-1430	TRAINING-REGISTRATION & CLASS MATE	Staff conference and class registration and materials		
10-450-1431	TRAVEL MILEAGE	Staff mileage for conferences and training		
10-450-1432	MEALS	Staff meals for conferences and training		
10-450-1433	LODGING	Staff lodging for conferences and training		
10-450-1620	EQUIPMENT RENTAL- HANDHELDS	Repairs to office equipment		
10-450-1630	EQUIPMENT MAINTENANCE AND REPAIRS	Parking meter repairs		
10-450-3901	PARKING METER CREDIT CARD PROCESSING	Credit card processing fees for meter charges paid by credit card		
10-450-3902	COLLECTION FEES	Cost associated with collecting unpaid parking tickets		
10-450-4550	CONTRACT SERVICES			
10-450-5730	CONTINGENCY			
10-450-8010	DEBT SERVICE- PRINCIPAL	Debt service on parking meters- principal		

Town of Beaufort - Chart of Accounts

6.

Account #	Account Name	Account Description	Notes	Department Head
10-450-8011	DEBT SERVICE - INTEREST	Debt service on parking meters- interest		
10-510-0000	<b>POLICE DEPARTMENT:</b>			
10-510-0200	SALARIES AND WAGES	Salaries paid bi-weekly ( 26 periods per year)		
10-510-0201	OVERTIME	Overtime wages paid		
10-510-0203	SEPARATION PAY	Paid to retired Officers , who meet the state requirements		
10-510-0205	OTHER SALARIES-PARTTIME	Salaries paid to part-time employees- Reserve Officers		
10-510-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
10-510-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance		
10-510-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement ( ~7.5%)		
10-510-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
10-510-1110	TELEPHONE	Telephone service for Police Department		
10-510-1111	TELEPHONE-CELLULAR	Cell phones for on duty officers		
10-510-1120	INTERNET/CABLE	Internet and cable service for the Police Department		
10-510-1130	POSTAGE	Postage for Police mail		
10-510-1210	OFFICE SUPPLIES	Police Department office supplies		
10-510-1220	OFFICE EQUIPMENT (NON-CAPITAL)	Office furniture, computers		
10-510-1221	OFFICE EQUIPMENT LEASES	Copier lease		
10-510-1230	OFFICE CONTRACT SERVICES	Police software contracts, equipment program/warranty items, LEO database system access, IT support, water service, security system		
10-510-1250	DUES AND SUBSCRIPTIONS	Staff dues to professional organizations		
10-510-1260	MISC. ADMIN. EXPENSE	Notary fee, Register if Deeds fee		
10-510-1310	ELECTRIC	Electricity for Police Department and Evidence/Storage Building		
10-510-1330	WATER/SEWER/SOLID WASTE	Water and Trash Service for Police Department ( Water for Train Depot is on this meter)		
10-510-1420	OSHA/SAFETY COMPLIANCE	Required items for OSHA compliance		
10-510-1430	TRAINING- REGISTRATION & CLASS MAT'	Staff conference and class registration and materials		
10-510-1431	TRAVEL MILEAGE	Staff mileage for conferences and training		
10-510-1432	MEALS	Staff meals for conferences and training		
10-510-1433	LODGING	Staff lodging for conferences and training		
10-510-1440	UNIFORMS	Police Officer uniforms, vests, shoes		
10-510-1451	EMPLOYEE WELLNESS	Employee fitness program		
10-510-1610	NON-CAPITAL EQUIPMENT PURCHASE	Holsters, shields, service weapons		
10-510-1630	EQUIPMENT MAINT. & REPAIRS	Vehicle -mounted equipment repairs, maintenance on operational equipment excluding vehicles		
10-510-1710	AUTO FUEL	Fuel for fleet vehicles		
10-510-1730	VEHICLE MAINT. & REPAIRS	Maintenance and Repair for Fleet Vehicles		

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	Notes	Department Head
10-510-3310	DEPARTMENT SUPPLIES & MATERIALS	Narcan Kits, ammunition, batteries, replacement AED pads, misc. items for continuity of service		
10-510-4510	PROFESSIONAL SERVICES	Assessment centers, etc.		
10-510-4560	ABANDONED AND DERELICT VESSEL REMOVAL	Fees associated with removal of abandoned vessels		
10-510-4570	MARINE OPERATIONS	Costs associated with operating the police boat to include fuel, misc. equipment for daily operations		
10-510-5400	INSURANCE AND BONDS	Property and Liability Insurance		
10-510-5791	CRIMINAL INVESTIGATIONS	Equipment specific to the investigations Division, drug "buy money," money to pay informants, provide meals during interrogations if necessary		
10-510-5793	CRIME PREVENTION	Community awareness programs/supplies. Employee recognition items funded through donations		
10-510-7420	CAPITAL OUTLAY - EQUIPMENT	New capital equipment purchases		
10-510-7430	CAPITAL OUTLAY - VEHICLES	New capital vehicle purchases		
10-510-8010	DEBT SERVICE - PRINCIPAL	Debt service on vehicles- principal		
10-510-8011	DEBT SERVICE - INTEREST	Debt service on vehicles- interest		
10-510-9020	GRANT EXPENDITURES	Expenditures associated with awarded grants		
10-531-0000	<b>FIRE DEPARTMENT:</b>			
10-531-0200	SALARIES & WAGES	Salaries paid bi-weekly ( 26 periods per year)		
100-531-0201	OVERTIME	Overtime wages paid		
10-531-0205	SALARIES-PARTIME/PRN	Salaries paid to Part-time employees		
10-531-0206	MERIT AWARDS	2.5% of Fire Fund salaries to be distributed based on employee evaluations		
10-531-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
10-531-0600	GROUP INSURANCE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance		
10-531-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement ( ~7.5%)		
10-531-0701	FIREMAN'S PENSION FUND	Contribution to the Fireman's Pension Fund		
10-531-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
10-531-1110	TELEPHONE	Landline service at Fire Station and Station 2		
10-531-1111	TELEPHONE - CELLULAR	Cellular service for department		
10-531-1120	INTERNET / CABLE	Internet and Cable service for Fire Station and Station 2		
10-531-1130	POSTAGE	Postage to mail outgoing mail		
10-531-1210	OFFICE SUPPLIES	Fire Department office supplies		
10-531-1220	OFFICE EQUIPMENT (NON-CAPITAL)	Computers, printers, WIFI extenders, ipads for trucks, office furniture		
10-531-1221	OFFICE EQUIPMENT LEASES	Copier Lease		

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	Notes	Department Head
10-531-1230	OFFICE CONTRACT SERVICES	IT support, Emergency Reporting software & EMS/ESO Software Upgrade		
10-531-1250	DUES & SUBSCRIPTIONS	NCSFA dues fro employees, Staff dues to professional organizations, subscription to active 911		
10-531-1260	MISC ADMIN EXPENSE	Parking and toll fees		
10-531-1310	ELECTRIC	Electricity for Fire Station and Station 2		
10-531-1320	LP GAS	Propane to heat Station 2 and fuel for generator		
10-531-1330	WATER / SEWER / SOLID WASTE	Water and Trash Service for Fire Station and Station 2		
10-531-1420	OSHA / SAFETY COMPLIANCE	Firefighter Physicals NFPA/OSHA Ground & Aerial Ladder Testing, NFPA Annual Service Pump Tests, SCBA Fit Testing SCBA Annual Flow Test, Fire Extinguisher Service, Air Compressor samples and service Boiler inspection		
10-531-1421	SAFETY EQUIPMENT	PPE -SCBAs, turnout gear, structural firefighter boats, fire extinguishers		
10-531-1422	SAFETY SUPPLIES & MATERIALS	Firefighting foam, water, SCBA batteries, and other supplies		
10-531-1430	TRAINING - REGIST & CLASS MATERIAL	Staff and employee conference and class registration and materials		
10-531-1432	MEALS	Staff and employee meals for conferences and training		
10-531-1433	LODGING	Staff and employee lodging for conference and training		
10-531-1440	UNIFORMS	Uniforms for Fire Department employees		
10-531-1510	BUILDING MAINTENANCE	Paint, Generator repairs, salt for water softener		
10-531-1511	GROUND MAINT	Insecticides, ice melt		
10-531-1512	JANITORIAL SUPPLIES	Toilet paper, paper towels, cleaning supplies		
10-531-1513	FIRE DEPT CONTRACTED SERVICES	Pest control St. 1 & St. 2 Fire alarm monitoring service St. 1 & St. 2 Fire Sprinkler Annual Testing HVAC Semi-annual service Station 1 & St. 2 Generator Service St. 1 & St. 2		
10-531-1610	NON-CAPITAL EQUIPMENT PURCHASE	Radios, fire equipment, extrication equipment , thermal imaging cameras, hose test equipment, EMS equipment		
10-531-1630	EQUIPMENT MAINT & REPAIRS	Pumps, ball valves, primer motors, generator repairs, chainsaw repairs, hydraulic tool repairs		
10-531-1710	AUTO FUEL	Fuel for fleet vehicles		
10-531-1730	VEHICLE MAINT & REPAIRS	Maintenance and Repair for Fleet Vehicles, tires, transmission repairs, brakes, alternator		
10-531-3310	DEPARTMENT SUPPLIES & MATERIALS	EMS supplies, garage supplies, boat supplies		
10-531-5400	INSURANCE & BONDS	Fire Department Property and Liability insurance		
10-531-8010	DEBT SERVICE - PRINCIPAL	Fire Station debt payment, Ladder Truck debt payment, upcoming new engine debt payment		
10-531-8011	DEBT SERVICE - INTEREST	Fire Station interest payment, Ladder Truck interest payment, upcoming new engine interest payment		

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	Notes	Department Head
10-540-0000	<b>PLANNING &amp; INSPECTIONS:</b>			
10-540-0200	SALARIES AND WAGES	Salaries paid bi-weekly ( 26 periods per year)		
10-540-0201	OVERTIME	Overtime wages paid		
10-540-0205	OTHER SALARIES-PART TIME	Salaries paid to part-time employees		
10-540-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
10-540-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance		
10-540-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement ( ~7.5%)		
10-540-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
10-540-1230	OFFICE CONTRACT SERVICES	Stipend for intern (FY 2022)		
10-540-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations. This expense covers the credentials of the Building Inspectors and Planning Staff.		
10-540-1420	OSHA/SAFETY COMPLIANCE	Required items for OSHA compliance- work boots and other items as recommended by the safety program.		
10-540-1430	TRAINING-REGISTRATION & CLASS MAT'	Staff conference and class registration and materials. Each year there is mandatory training for the Building Inspectors to keep their certifications as well as the planners keeping historic preservation, planning and flood plain management credentials.		
10-540-1431	TRAVEL MILEAGE	Staff mileage for conferences and training		
10-540-1432	MEALS	Staff meals for conferences and training		
10-540-1433	LODGING	Staff lodging for conferences and training		
10-540-1610	NON-CAPITAL EQUIPMENT PURCHASE	Computers-to include laptops for the inspectors as well as drone components for the departmental drone operation.		
10-540-1710	AUTO FUEL	Fuel for fleet vehicles		
10-540-1730	VEHICLE MAINT & REPAIRS	Maintenance and Repair for Fleet Vehicles		
10-540-1810	PERMITS & FEES RECURRING	Quartile Homeowner's Recover Fund dues. This is required by the State and we collect \$10 for every new home and send the amount collected quarterly to the State as part of their Homeowner fund for homeowners who have issues with contractors.		
10-540-3510	HISTORIC COMM.EXPENSE	Miscellaneous expenses including periodic training and materials		
10-540-3512	HISTORIC COMM-TRAVEL	Travel expense for Historic Commission-As a historic Certified Local Government in NC at least 2 members of the Historic Commission with a staff member have mandatory training each year to keep certification.		
10-540-4510	PROFESSIONAL SERVICES	FY 2022 Grant for Guidelines		
10-540-7420	CAPITAL OUTLAY - PROFESIONAL SERVICES	FY 2022 Comp Plan and UDO		
10-540-8010	DEBT SERVICE - PRINCIPAL	Debt service on vehicles- principal		
10-540-8011	DEBT SERVICE - INTEREST	Debt service on vehicles- interest		

Town of Beaufort - Chart of Accounts

6.

Account #	Account Name	Account Description	Notes	Department Head
10-550-0000	<b>PUBLIC SERVICE ADMINISTRATION:</b>			
10-550-0200	SALARIES & WAGES	Salaries paid bi-weekly ( 26 periods per year)		
10-550-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
10-550-0600	GROUP INSURANCE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance		
10-550-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement ( ~7.5%)		
10-550-1230	OFFICE CONTRACT SERVICES/SOFTWARE & SUPPORT	software purchases and renewals plus technical support contracts		
10-550-1250	DUES AND SUBSCRIPTIONS	Staff dues to professional organizations		
10-550-1420	OSHA/SAFETY COMPLIANCE	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
10-550-1430	TRAINING -REGISTRATION & CLASS	Staff Training and Registration for classes and conferences		
10-550-1431	TRAVEL MILEAGE	Staff mileage for conferences and training		
10-550-1432	MEALS	Staff meals for conferences and training		
10-550-1433	LODGING	Staff lodging for conferences and training		
10-550-1440	UNIFORMS	town apparel		
10-550-1610	NON-CAPITAL EQUIPMENT PURCHASE	computers, scanner, etc.		
10-550-1710	AUTO FUEL	Fuel for fleet vehicles		
10-550-1730	VEHICLE MAINT. & REPAIRS	Maintenance and Repair for Fleet Vehicles, Tires		
10-550-3310	DEPARTMENT SUPPLIES & MATERIALS	Field tools, Safety shoes, etc.		
10-550-4510	PROFESSIONAL SERVICES	Misc. consulting services for General Fund non-capital improvement projects		
10-550-5730	CONTINGENCY	Unanticipated expenditures		
	<b>PUBLIC WORKS:</b>			
10-560-0200	SALARIES AND WAGES	Salaries paid bi-weekly ( 26 periods per year)		
10-560-0201	OVERTIME	Overtime wages paid		
10-560-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
10-560-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance		
10-560-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement ( ~7.5%)		
10-560-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
10-560-1110	TELEPHONE	Telephone service for Public Works		
10-560-1111	TELEPHONE- CELLULAR	*		
10-560-1120	INTERNET\CABLE	Internet and cable service for the Public Works		

Town of Beaufort - Chart of Accounts

6.

Account #	Account Name	Account Description	Notes	Department Head
10-560-1130	POSTAGE	Postage to mail trash bills included with the monthly water bill, violations and notices		
10-560-1210	OFFICE SUPPLIES	Public Works office supplies		
10-560-1221	OFFICE EQUIPMENT LEASE	Copier Lease		
10-560-1230	OFFICE CONTRACT SERVICES	3rd party services for printing the Solid Waste/Utility Bill, pesticide service		
10-560-1250	DUES AND SUBSCRIPTIONS	Staff dues to professional organizations apwa, drawing software, etc.		
10-560-1310	ELECTRIC	Electricity for Public Works facility		
10-560-1320	LP GAS	Propane to heat shop garage		
10-560-1330	WATER\SEWER\ SOLID WASTE	Water and Trash Service for Public Works		
10-560-1420	OSHA/SAFETY COMPLIANCE	Required items for OSHA compliance		
10-560-1430	TRAINING -REGISTRATION & CLASS	Staff conference and class registration and materials		
10-560-1431	TRAVEL MILEAGE	Staff mileage for conferences and training		
10-560-1432	MEALS	Staff meals for conferences and training		
10-560-1433	LODGING	Staff lodging for out of town conferences		
10-560-1440	UNIFORMS	Uniforms for Public Works and Sanitation employees		
10-560-1610	NON-CAPITAL EQUIPMENT PURCHASE	Chainsaws, Hand Tools, Ladders, power tools, shop tools, power cords		
10-560-1630	EQUIPMENT MAINT. & REPAIRS	Blades, Batteries and parts needed for equipment repair		
10-560-1710	AUTO FUEL	Fuel for fleet vehicles		
10-560-1730	VEHICLE MAINT. & REPAIRS	Maintenance and Repair for Fleet Vehicles, Tires		
10-560-1820	PERMITS & FEES - ONE TIME	Permits and Fees		
10-560-3310	DEPARTMENT SUPPLIES & MATERIAL	Shop supplies, barricades, brooms, mops, janitorial supplies		
10-560-3811	STREET CONT. SERVICES	Street Paving Repairs, asphalt, concrete		
10-560-3812	STREET SUPPLIES & MAT'L	street repairs and road painting supplies		
10-560-3814	SIDEWALKS & MULTI-MODAL	Sidewalk Repairs		
10-560-4550	CONTRACT SERVICES			
10-560-4590	DREDGING EXPENSE	Funds wired to Army Corp for dredging		
10-560-5400	INSURANCE	Public Works Property and Liability insurance		
10-560-5900	STREET LIGHTS	Electricity for Streetlights		
10-560-7430	CAPITAL OUTLAY - VEHICLES	Capital Vehicle purchases		
10-560-8010	DEBT SERVICES-PRINCIPAL	Debt service on vehicles- principal		
10-560-8011	DEBT SERVICES-INTEREST	Debt service on vehicles- interest		
10-570-0000	<b>SANITATION:</b>			
10-570-0200	SALARIES AND WAGES	Salaries paid bi-weekly ( 26 periods per year)- Public Works employees		
10-570-0201	OVERTIME	Overtime wages paid		
10-570-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
10-570-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance		
10-570-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement ( ~7.5%)		
10-570-1310	ELECTRIC	Electric for the compactor on Queen Street		

Town of Beaufort - Chart of Accounts

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Account #	Account Name	Account Description	Notes	Department Head
10-570-1630	EQUIPMENT MAINT.	Items for compactor area, signage		
10-570-1710	AUTO FUEL	Fuel for fleet vehicles		
10-570-1730	VEHICLE MAINTENANCE	Maintenance and Repair for Fleet Vehicles, Tires		
10-570-4520	COLLECTION CONTRACTED SV WBD ROLLOUT ONL	Waste Industries Collection for WBD SW and Recycle		
10-570-4521	COLLECTION CONTRACTSVC RES ROLLOUT SW & RCY	Waste Industries Collection for Residential SW and Recycle		
10-570-4560	RECYCLING DISPOSAL WBD CARDBOARD ONLY	Waste Industries Collection for WBD Cardboard Only		
10-570-4561	SOLID WASTE DISPOSAL RES BULK SERVICE	Disposal of Bulk Items collected by the Town		
10-570-4562	YARD DEBRIS DISPOSAL FEE DEE GARNER	Disposal of Yard Debris collected by the Town		
10-570-4563	SOLID WASTE DISPOSAL WBD COMPACTOR FEE	Waste Industries Collection of Compactor		
10-570-7420	CAPITAL OUTLAY - EQUIPMENT	Capital Equipment purchases - Compactor and site prep		
10-570-7430	CAPITAL OUTLAY - VEHICLES	Capital Vehicle purchases		
10-570-8010	DEBT SERVICES- PRINCIPAL (GRAPPLE TRUCK)	Debt service on vehicles- principal		
10-570-8011	DEBT SERVICES - INTEREST (GRAPPLE TRUCK)	Debt service on vehicles- interest		
10-580-0000	<b>STORMWATER</b>			
10-580-1610	NON-CAPITAL EQUIPMENT PURCHASES	Small Tools and Equipment for Storm water Maintenance		
10-580-1630	EQUIPMENT MAINT.	Repairs for storm water equipment		
10-580-1710	AUTO FUEL	Fuel for stormwater equipment		
10-580-3310	DEPARTMENT SUPPLIES AND MATERIAL	Marking Paint, pipe, etc.		
10-580-4550	CONTRACT SERVICES	Storm water Plan		
10-620-0000	<b>FACILITIES &amp; GROUND MAIN:</b>			
10-620-1111	TELEPHONE- CELLULAR	*		
10-620-1310	ELECTRIC	Electricity at John Newton Park and "Special Event" receptacles - Events are charged for electrical usage- holiday lighting, east and west parking lot lighting, tennis and basketball court lighting.		
10-620-1510	TOWN HALL BLDG MAINT	Windows, blinds, mold removal, bathroom repairs, carpet, paint		
10-620-1511	TOWN HALL GROUND MAINT	Tree trimming, ground clean-up, fence paint, sign repair		
10-620-1512	TOWN HALL JANITORIAL SUPPLIES	Toilet paper, paper towels, door mat service, cleaning supplies		
10-620-1513	TOWN HALL CONTRACTED SERVICES	Pest Control, cleaning service, fire extinguisher inspection, hvac, electrical, card entry system, water cooler		
10-620-1520	TRAIN DEPOT BLDG MAINT	Paint, wood, bulbs, keys, locks, hvac, plumber		
10-620-1522	TRAIN DEPOT JANITORIAL SUPPLIES	Toilet paper, paper towels, cleaning supplies		
10-620-1523	TRAIN DEPOT CONTRACTED SERVICES	Paint crew, building repair, fire extinguisher inspection, hvac, electrical repair		
10-620-1530	POLICE DEPT BLDG MAINT	Paint, bulbs, heating and air repair, new door for visitor entrance		
10-620-1532	POLICE DEPT JANITORIAL SUPPLIES	Toilet paper, paper towels, door mat service, cleaning supplies		

Town of Beaufort - Chart of Accounts

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Account #	Account Name	Account Description	Notes	Department Head
10-620-1533	POLICE DEPT CONTRACTED SERVICES	Pest Control, cleaning service, fire extinguisher inspection, security service		
10-620-1540	PUBLIC WORKS BLDG MAINT	Bulbs, building materials, heat and air service, pest control service		
10-620-1541	PUBLIC WORKS GROUND MAINT	Tree trimming, ground clean-up, etc.		
10-620-1542	PUBLIC WORKS JANITORIAL SUPPLIES	Toilet paper, paper towels, door mat service, cleaning supplies		
10-620-1543	PUBLIC WORKS CONTRACTED SERVICES	HVAC repair, electrical repair, used oil, pest control, water machine		
10-620-1550	CEMETERY MAINTENANCE	Lawn service for Oceanview and OBG, water service at Oceanview, electricity		
10-620-1560	PUBLIC RESTROOM BLDG MAINT	Water service for public bathrooms and water fountains, supplies needed to repair and maintain bathrooms		
10-620-1562	PUBLIC RESTROOM JANITORIAL SUPPLY	Toilet paper, paper towels, door mat service, cleaning supplies		
10-620-1570	PARKS MAINTENANCE	Water service at public parks, items needed to repair or maintain public parks (basketball goals, parts for Town clock, hoses)		
10-620-1573	PARKS CONTRACTED SERVICE	Park Maint., fencing and resurfacing at the basketball and tennis courts (FY 2022)		
10-620-1580	DOCKS AND BOARDWALK MAINT	Boardwalk materials		
10-620-1590	PUBLIC R.O.W. MAINT	Concrete, supplies for signs		
10-620-1591	TREES	Trees to be planted		
10-620-1592	WBD PROJECTS	Paint supplies for parking lots/spaces, signs, parking bollards		
10-620-1610	NON CAPITAL EQUIPMENT PURCHASE	Pressure washer, paint sprayer, etc.		
10-620-1630	EQUIPMENT MAINT & REPAIRS	lawn mower repair. oil, filters, blades		
10-620-3310	DEPARTMENTAL SUPPLIES & MATERIALS	mutt mitts, keys, flagging tape, flags, etc.		
10-620-4550	CONTRACT SERVICES	Contracted work at OBG, Engineer services for Boardwalk		
10-620-7440	CAPITAL OUTLAY - OTHER STRUCTURES	Boardwalk repairs		
10-700-0000	<b>NON-DEPARTMENTAL:</b>			
10-700-0206	MERIT AWARDS	2.5% of General Fund salaries to be distributed among departments based on employee evaluations		
10-700-1410	HUMAN RESOURCES -EMPLOYMENT	Background checks, pre-employment physicals, drug screens, NeoGov		
10-700-1420	HUMAN RESOURCES -TRAINING	Tuition Reimbursement, employee training		
10-700-1430	HUMAN RESOURCES - EMPLOYMENT ADVERTISING	Employment Ads		
10-700-1440	EMPLOYEE ASSISTANCE PROGRAM	Employee Assistance Program		
10-700-1450	EMPLOYEE ENGAGEMENT	Employee recognition, service awards		
10-700-4510	PROFESSIONAL SERVICES	Surveys, engineer services, transportation plan, audit, LEO actuarial study		
10-700-4530	LEGAL SERVICES	Attorney fees		
10-700-5730	CONTINGENCY	for unforeseen expenditures		
10-700-8010	DEBT SERVICE - PRINCIPAL	Town Hall debt payment		
10-700-8011	DEBT SERVICE - INTEREST	Town Hall interest payment		
10-800-0000	<b>GENERAL FUND TRANSFERS:</b>			
10-800-0001	CONTRIBUTION TO FIRE DEPT FUND	General Fund transfer to Fire Department		

Town of Beaufort - Chart of Accounts

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Account #	Account Name	Account Description	Notes	Department Head
	<b>UTILITY FUND REVENUE</b>			
40-303-0009	GRANTS NC	AIA Grant		
40-305-0001	REVENUE ACCOUNT REGULAR - WATER USAGE	Water usage		
40-305-0002	REVENUE ACCOUNT REGULAR - SEWER USAGE	Sewer usage		
40-305-0003	WATER TAP IN FEES	Water Taps		
40-305-0004	SEWER TAP IN FEE	Sewer Taps		
40-305-0005	ACCOUNT SERVICE CHARGES	Administrative service charge to open a new account (\$25.00 each)		
40-305-0006	WATER SERVICE CHARGES	Service fee for temporary usage		
40-305-0007	SEWER SERVICE CHARGES	Payments received through credit collection for old delinquent write-off accounts		
40-305-0008	LATE FEES - WATER	Late fee of 10% added to utility bill, when balance isn't paid by the due date		
40-305-0009	LATE FEES - SEWER/GREASE	Late fee of 10% added to utility bill, when balance isn't paid by the due date (these accounts are sewer only)		
40-305-0010	RETURNED CHECK FEES - WATER	Fee of \$25.00 charged on returned checks		
40-305-0012	TEMPORARY UTILITY USE CHARGE	Temporary Services- service charges		
40-305-0013	SPRINKLER FEES	Annual fee charged to businesses with sprinkler systems		
40-305-0014	SEWER ALLOCATION REQUEST FEE			
40-307-0001	INVESTMENT EARNINGS-WATER			
40-307-0011	APP. UNRESTRICTED FUND BALANCE			
40-329-0065	TRANSFER FROM CRF			
40-800-0000	<b>UTILITY FUND TRANSFERS</b>			
40-800-0206	MERIT AWARDS	2.5% of Utility Fund salaries to be distributed based on employee evaluations		
40-800-1240	CONTRIBUTION TO GF FOR ADMIN SERVICES	Transfer to the General Fund for administrative services provided by the General Fund		
40-800-8000	CONTRIBUTION TO CAPITAL RESERVE	Contribution to Capital Reserve		
40-810-0000	<b>SEWER DEPARTMENT :</b>			
40-810-0200	SALARIES AND WAGES	Salaries paid bi-weekly ( 26 periods per year)- Public Works employees		
40-810-0201	OVERTIME	Overtime wages paid		
40-810-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
40-810-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance		
40-810-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement ( ~7.5%)		

Town of Beaufort - Chart of Accounts

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Account #	Account Name	Account Description	Notes	Department Head
40-810-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
40-810-1110	TELEPHONE	Landline service		
40-810-1111	TELEPHONE-CELLULAR	*		
40-810-1120	INTERNET/CABLE			
40-810-1130	POSTAGE	Portion of the postage to mail utility bills		
40-810-1210	OFFICE SUPPLIES	Office Supplies		
40-810-1230	OFFICE CONTRACT SERVICES	3rd party services for printing the Utility Bill, NC 811 Locate Service		
40-810-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations		
40-810-1310	ELECTRIC	Electricity for Lift Stations and sewer building		
40-810-1330	WATER/SEWER/SOLID WASTE	Water and Trash Service		
40-810-1420	OSHA/SAFETY COMPLIANCE	Gloves, safety vest		
40-810-1422	SAFETY SUPPLIES & MATERIALS	First aid and other safety materials		
40-810-1430	TRAINING - REGISTRATION & CLASS MA	Staff and employee conference and class registration and materials		
40-810-1432	MEALS	Staff and employee meals for conferences and training		
40-810-1433	LODGING	Staff and employee lodging for conference and training		
40-810-1434	EMPLOYEE DEVELOPMENT /HUMAN RESOURCE	Background checks, pre-employment physicals, drug screens, tuition reimbursements, employee assistance programs, employment ads		
40-810-1440	UNIFORMS	Uniforms for Sewer Department employees		
40-810-1510	BUILDING MAINT	Building maintenance materials and repairs		
40-810-1512	JANITORIAL SUPPLIES	Toilet paper, paper towels, cleaning supplies		
40-810-1610	NON-CAPITAL EQUIPMENT PURCHASE			
40-810-1630	EQUIPMENT MAINT & REPAIRS	Parts needed for equipment repair		
40-810-1710	AUTO FUEL	Fuel for fleet vehicles		
40-810-1730	VEHICLE MAINT & REPAIRS	Maintenance and Repair for Fleet Vehicles, tires, transmission repairs, brakes, alternator		
40-810-1810	PERMITS & FEES - RECCURING	Permits and Fees		
40-810-1830	COMPLIANCE TESTING			
40-810-3310	DEPARTMENT SUPPLIES & MATERIALS-SEWER	Stone, marking tape, lines, flags, concrete		
40-810-3311	DEPARTMENT SUPPLIES & MATERIALS-WWTP			
40-810-4510	PROFESSIONAL SERVICES			
40-810-4550	CONTRACT SERVICES	Fire Extinguisher inspection, credit checks for utility deposits, concrete repair, electrical services to trouble shoot lift stations as needed		
40-810-4560	STREET PATCHING FOR UTILITY REPAIRS			
40-810-5400	INSURANCE	Property and Liability insurance for Sewer Department and Equipment		
40-810-5730	CONTINGENCY			
40-810-7420	CAPITAL OUTLAY - EQUIPMENT	Generators for Lift Stations		
40-810-7430	CAPITAL OUTLAY - VEHICLES			
40-810-8010	DEBT SERVICE-PRINCIPAL	Sewer loans debt payment		
40-810-8011	DEBT SERVICE-INTEREST	Sewer loans interest payment		

Town of Beaufort - Chart of Accounts

6.

Account #	Account Name	Account Description	Notes	Department Head
40-812-0000	<b>WATER DEPARTMENT :</b>			
40-812-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year) - Public Works employees		
40-812-0201	OVERTIME	Overtime wages paid		
40-812-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period		
40-812-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance		
40-812-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)		
40-812-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim		
40-812-1110	TELEPHONE	Landline service		
40-812-1111	TELEPHONE-CELLULAR	*		
40-812-1120	INTERNET\CABLE			
40-812-1130	POSTAGE	Portion of the postage to mail utility bills		
40-812-1210	OFFICE SUPPLIES	Office Supplies		
40-812-1230	OFFICE CONTRACT SERVICES	IT support, 3rd party services to print the utility bill,, collection services for delinquent accounts		
40-812-1250	DUES AND SUBSCRIPTIONS	Staff dues to professional organizations		
40-812-1310	ELECTRIC	Electricity for Water Department		
40-812-1320	LP GAS	Lp gas for Water Department		
40-812-1330	WATER/SEWER/SOLID WASTE	Water and Trash Service		
40-812-1420	OSHA/SAFETY COMPLIANCE	Gloves, safety vest, safety glasses, work boots, first aid supplies		
40-812-1430	TRAINING -REGISTRATION&CLASS MAT'L	Staff and employee conference and class registration and materials		
40-812-1431	TRAVEL MILEAGE	Staff and employee mileage for conferences and training		
40-812-1432	MEALS	Staff and employee meals for conferences and training		
40-812-1433	LODGING			
40-812-1434	EMPLOYEE DEVELOPMENT	Staff and employee lodging for conference and training		
40-812-1440	UNIFORMS	Uniforms for Water Department employees		
40-812-1510	BUILDING MAINT	Building maintenance materials and repairs		
40-812-1512	JANITORIAL SUPPLIES	Toilet paper, paper towels, cleaning supplies		
40-812-1610	NON-CAPITAL EQUIPMENT PURCHASES	Printers, scales, and other small equipment		
40-812-1630	EQUIPMENT MAINT. & REPAIRS	Parts needed for equipment repair		
40-812-1710	AUTO FUEL	Fuel for fleet vehicles		
40-812-1730	VEHICLE MAINT. & REPAIRS	Maintenance and Repair for Fleet Vehicles, tires, transmission repairs, brakes, alternator		
40-812-1810	PERMITS & FEES - REOCCURING	Permits and Fees		
40-812-1830	COMPLIANCE TESTING	Lab analysis and sample testing		
40-812-3310	DEPARTMENT SUPPLIES & MATERIALS -METERS	supplies and material associated with meter installation		
40-812-3311	DEPARTMENT SUPPLIES & MATERIALS -PLANT	supplies and materials associated with water plant		

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	Notes	Department Head
40-812-4550	CONTRACT SERVICES	Southern Corrosion maintenance contract, Rivers and Assoc (AIA grant), fire extinguisher inspection, credit checks for utility deposits, heat and air service		
40-812-4560	STREET PATCHING FOR UTILITY REPAIRS			
40-812-4570	COUNTY WATER PURCHASE	Water purchased from the County to service Eastman's Creek and other areas		
40-812-5400	INSURANCE	Property and Liability insurance for WWTP Department and Equipment		
40-812-5730	CONTINGENCIES			
40-812-7420	CAPITAL OUTLAY - EQUIPMENT	Repairs to water treatment building		
40-812-7430	CAPITAL OUTLAY - VEHICLES			
40-812-7440	CAPITAL OUTLAY - CONT. SERVICES	Water line repairs		
40-812-8010	DEBT SERVICE - PRINCIPAL	Water loans debt payment		
40-812-8011	DEBT SERVICE - INTEREST	Water loans interest payment		
		*The Town changed over to a cell stipend program in August. Therefore, many departments no longer have a cell phone charge. Police and Fire maintain the necessary phones needed for their departments, The Town has realized a \$3500 savings during the first 6 months of FY18.		



**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, March 28, 2022  
Train Depot, 614 Broad Street**

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**AGENDA CATEGORY:** Closed Session  
**SUBJECT:** Pursuant to NCGS 143-318.11 (a) (3)

**REQUESTED ACTION:**  
Motion to enter closed session pursuant to NCGS 143-318.11 (a) (3) to allow the Board of Commissioners to consult with Town Attorney.

**EXPECTED LENGTH OF PRESENTATION:**  
15 Minutes

**SUBMITTED BY:**  
Todd Clark, Town Manager

**BUDGET AMENDMENT REQUIRED:**  
N/A