



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 Monthly Worksession 4:00 PM Monday, November 25, 2019 - Town Hall Conference Room, 701 Front Street, Beaufort, NC Monthly Meeting

Call to Order

Roll Call

Oath of Office

1. Oath of Office Administered to Commissioner Marianna Hollinshed

Agenda Approval

Public Comment

Items for Discussion and Consideration

1. FY 20 Budget Amendment #3
2. Amend FY 19 Audit Contract
3. October Financial Report
4. Draft Minutes of the October 28, 2019 Work Session
5. Board of Commissioner 2020 Meeting Dates
6. Speed on Ann Street
7. Discussion of Standardization of Rules of Procedure for all Town of Beaufort Boards

Commission / Board Comments

Adjourn

**Town of Beaufort, NC**

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Town of Beaufort Board of Commissioners Work Session Meeting
4:00 PM, Monday, November 25, 2019 – Town Hall Conference Room, 701 Front Street

AGENDA CATEGORY: Oath of Office
SUBJECT: Oath of Office Administered to Commissioner Marianna Hollinshed

BRIEF SUMMARY:

Commissioner Hollinshed was re-elected to serve as a Town of Beaufort Commissioner for the next four years. Each time a commissioner is elected to office they must take the Oath of Office.

REQUESTED ACTION:

Administration of Oath

EXPECTED LENGTH OF PRESENTATION:

2 minutes

SUBMITTED BY:

Michele Davis, Town Clerk

BUDGET AMENDMENT REQUIRED:

No



Town of Beaufort, NC

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Town of Beaufort Board of Commissioners Worksession Meeting 4:00 PM Monday, November 25 – 701 Front Street Town Hall Conference Room

AGENDA CATEGORY: Items for Discussion and Consideration

SUBJECT: FY 20 Budget Amendment #3

BRIEF SUMMARY:

This amendment requests the appropriation of fund balance for the lifting, towing, dismantling, and disposal of the sailboat that sank in Taylor's Creek. The Police Department and Town Attorney are working together to determine the owner of the vessel and recover the cost.

REQUESTED ACTION:

Approve Budget Amendment #3

EXPECTED LENGTH OF PRESENTATION:

5 minutes

SUBMITTED BY:

Christi Wood – Finance Director

BUDGET AMENDMENT REQUIRED:

Yes



**TOWN OF BEAUFORT
FY 2020 BUDGET AMENDMENT #3**

WHEREAS, the Town of Beaufort adopted its Fiscal Year 2020 Budget through Ordinance on June 10, 2019, 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 2020 Budget as follows:

SECTION I: GENERAL FUND

This amendment requests the appropriation of fund balance for the lifting, towing, dismantling, and disposal of the sailboat that sank in Taylor's Creek. The Police Department and Town Attorney are working together to determine the owner of the vessel and recover the cost.

A. REVENUE

INCREASE

APPROPRIATED FUND BALANCE\$ 13,125

TOTAL INCREASE\$ **13,125**

B. EXPENDITURES AUTHORIZED BY DEPARTMENT

INCREASE

POLICE DEPARTMENT\$ 13,125

TOTAL INCREASE\$ **13,125**

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 18th day of November, 2019

ATTEST:

Michele Davis
Town Clerk

Everette S. Newton
Mayor



Town of Beaufort, NC

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Town of Beaufort Board of Commissioners Worksession Meeting 4:00 PM Monday, November 25 – 701 Front Street Town Hall Conference Room

AGENDA CATEGORY: Items for Discussion and Consideration

SUBJECT: Amend FY 19 Audit Contract

BRIEF SUMMARY:

The comprehensive annual financial review is due by October 31st for the preceding fiscal year. As a result of Hurricane Florence and Dorian additional time is being requested to complete the audit. The LGC is aware of this request. There are not any changes in the fees. The new due date is February 28, 2020 per the amendment.

REQUESTED ACTION:

Approve Amendment to the FY 19 Audit contract

EXPECTED LENGTH OF PRESENTATION:

5 minutes

SUBMITTED BY:

Christi Wood – Finance Director

BUDGET AMENDMENT REQUIRED:

No

Whereas	Primary Government Unit Town of Beaufort, NC
and	Discretely Presented Component Unit (DPCU) (if applicable) NA
and	Auditor Martin Starnes & Associates, CPAs, P.A.

entered into a contract in which the Auditor agreed to audit the accounts of the Primary Government Unit and DPCU (if applicable)

for	Fiscal Year Ending 06/30/19	and originally due on	Audit Report Due Date 10/31/19
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hereby agree that it is now necessary that the contract be modified as follows.

☒ Modification to due date:

Original due date 10/31/19	Modified due date 02/28/20
Original fee	Modified fee

☐ Modification to fee:

EXPLANATION OF MODIFIED CONTRACT TERMS

Please provide an explanation for the modification to due date and/or fees.

The Town has experienced two hurricanes within the last 12 months. Our staff is small and the additional workload required for federal and state reimbursements has taken time away from completing audit requirements.

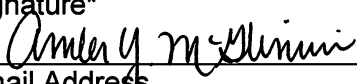
If the amendment is submitted to extend the due date, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years.

The Town will work towards timely completion and being better prepared going forward.

By their signatures on the following pages, the Auditor, the Primary Government Unit, and the DPCU (if applicable), agree to these modified terms.

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative* (typed or printed) Amber McGhinnis,	Signature* 
Date* 11/15/19	Email Address amcghinnis@martinstarnes.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Beaufort, NC	
Date Primary Government Unit Governing Board Approved <u>Amended</u> Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed) Everette S. Newton, Mayor	Signature*
Date	Email Address e.newton@beaufortnc.org

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT*(Pre-audit certificate not required for charter schools or hospitals)*

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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*	Signature*
Date of Pre-Audit Certificate*	Email Address*

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU NA	
Date DPCU Governing Board Approved <u>Amended</u> Audit Contract (If required by governing board policy)	
DPCU Chairperson (typed or printed)	Signature
Date	Email Address

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

DPCU – PRE-AUDIT CERTIFICATE

ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT

(Pre-audit certificate not required for charter schools or hospitals)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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) NA	Signature
Date of Pre-Audit Certificate	Email Address



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Town of Beaufort Board of Commissioners Worksession Meeting 4:00 PM Monday, November 25 – 701 Front Street Town Hall Conference Room

AGENDA CATEGORY: Items for Discussion and Consideration
SUBJECT: October Financial Report

BRIEF SUMMARY:

The October financial report is attached along with the county tax collections. Also included is a R&E key explaining the columns in the report and a Chart of Accounts for reference.

REQUESTED ACTION:

Review the report.

EXPECTED LENGTH OF PRESENTATION:

5 minutes

SUBMITTED BY:

Christi Wood – Finance Director

BUDGET AMENDMENT REQUIRED:

No



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October Financial Report

November 25, 2019

- Included in this packet is a key describing the heading of each column on the Statement of Revenues and Expenditure report.
- A Chart of Accounts, that provides a description of each account, is also provided.
- This report is for the month of October as noted in the report heading.
- The Fire Department is represented as a department within the General Fund. (10-531-xxxx)
- **NOTES:**
 Property Taxes collected by the County in October and distributed to the Town in November are included in the totals below.

Taxes

September		
Tax Year	Balance Remaining	Collection Rate to Date
2014	\$8,077	99.68%
2015	\$13,281	99.48%
2016	\$33,649	98.72%
2017	\$40,803	98.61%
2018	\$66,676	97.96%
2019	\$3,203,598	17.28%

October		
Tax Year	Balance Remaining	Collection Rate to Date
2014	\$7,717	99.70%
2015	\$12,822	99.50%
2016	\$31,189	98.74%
2017	\$39,977	98.64%
2018	\$57,875	98.23%
2019	\$2,868,475	25.92%

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Revenue Account Range: First
Expend Account Range: First
Print Zero YTD Activity: No

to Last
to Last

Include Non-Anticipated: Yes
Include Non-Budget: No

Year To Date As Of: 10/31/19
Current Period: 10/01/19 to 10/31/19
Prior Year As Of: 10/31/19

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Excess/Deficit	% Real
10-301-0000	AD VALOREM TAX - CURRENT YEAR	3,175,130.61	3,708,101.00	275,294.45	669,384.15	3,038,716.85-	18
10-301-0001	AD VALOREM TAX PRIOR YEAR	62,492.82	65,000.00	8,196.40	52,298.71	12,701.29-	80
10-301-0002	PENALTIES AND INTEREST	19,529.07	9,000.00	1,907.69	8,085.34	914.66-	90
10-301-0004	MOTOR VEHICLE TAX	167,578.08	151,159.00	15,856.95	46,407.58	104,751.42-	31
10-301-0006	PAYMENT IN LIEU OF TAXES	42,435.66	40,930.00	376.06	376.06	40,553.94-	1
10-303-0001	LOCAL OPTION SALES TAX	1,396,489.01	1,300,000.00	154,623.67	188,275.22	1,111,724.78-	14
10-303-0002	UTILITIES FRANCHISE TAX	376,203.34	385,000.00	0.00	3,934.19	381,065.81-	1
10-303-0003	BEER AND WINE TAX	18,174.47	18,685.00	0.00	0.00	18,685.00-	0
10-303-0004	POWELL BILL	119,202.33	120,000.00	0.00	59,454.08	60,545.92-	50
10-303-0008	EASTMAN'S CREEK COUNTY ASSESSMENT FEE	500.00	0.00	0.00	0.00	0.00	0
10-303-0014	FEMA PD BOAT GRANT	55,290.00	0.00	0.00	0.00	0.00	0
10-303-0015	FEMA HURRICANE FLORENCE	6,361.18	0.00	0.00	0.00	0.00	0
10-303-0016	GCC Grant - AED for PD,SRO	53,866.00	0.00	0.00	0.00	0.00	0
10-303-0017	NOAA Grant - Taylor's Creek	53,600.00	0.00	0.00	0.00	0.00	0
10-303-0018	NCORR LOAN	975,091.00	0.00	0.00	24,909.00	24,909.00	0
10-304-0001	COUNTY ABC PROFIT DISTRIBUTION	155,779.00	130,181.00	49,896.00	49,896.00	80,285.00-	38
10-304-0002	FIRE DISTRICT AD VALOREM TAX	320,169.96	320,170.00	26,911.67	107,646.68	212,523.32-	34
10-304-0003	FIRE DISTRICT SALES TAX	114,999.96	115,000.00	9,166.67	36,666.68	78,333.32-	32
10-304-0004	HARLOWE DIST AD VALOREM TAX	62,277.00	62,275.00	5,269.55	21,078.20	41,196.80-	34
10-304-0005	HARLOWE FIRE DISTRICT SALES TAX	21,234.48	21,235.00	1,769.54	7,078.16	14,156.84-	33
10-304-0020	MISC REVENUE-FIRE DEPARTMENT	5,149.00	0.00	100.00	200.00	200.00	0
10-305-0001	SOLID WASTE USER FEE (RES)	479,227.73	523,740.00	45,169.85	180,849.84	342,890.16-	35
10-305-0002	SOLID WASTE USER FEES (COMM)	12,625.55	14,000.00	1,108.02	4,545.37	9,454.63-	32
10-305-0003	STORMWATER RESIDENTIAL	135,545.89	134,000.00	11,304.17	25,730.13	108,269.87-	19
10-305-0004	SOLID WASTE USER FEE -WBD	39,226.52	41,000.00	2,927.47	11,668.79	29,331.21-	28
10-305-0005	BUILDING PERMITS	124,656.01	153,000.00	13,798.64	54,903.77	98,096.23-	36
10-305-0006	PARKING METER	244,780.41	195,442.00	0.00	98,061.76	97,380.24-	50
10-305-0007	PARKING VIOLATIONS/PENALTIES	28,565.00	35,400.00	1,209.00	13,049.00	22,351.00-	37
10-305-0008	COURT COSTS, FEES, CHARGES	738.50	1,000.00	72.00	301.50	698.50-	30
10-305-0010	LATE FEES - SOLID WASTE	38.51	0.00	1.88	19.28	19.28	0
10-305-0011	SPECIAL EVENT FEES	6,612.83	0.00	270.00	320.00	320.00	0
10-305-0012	SPECIAL EVENT PARKING FEES	25.00	0.00	0.00	0.00	0.00	0
10-305-0013	TRAIN DEPOT RENTAL	1,180.00	0.00	200.00	590.00	590.00	0
10-306-0001	PROPERTY LEASES	239,372.64	220,194.00	14,861.34	85,308.03	134,885.97-	39
10-306-0002	ANTENNA CONTRACT REVENUE	59,892.96	54,000.00	0.00	44,086.40	9,913.60-	82
10-306-0003	CEMETERY LOT SALES	7,950.00	3,500.00	75.00	1,500.00	2,000.00-	43

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Excess/Deficit	% Real
10-306-0005	SALE OF PROPERTY	0.00	0.00	0.00	474,000.00	474,000.00	0
10-306-0010	SURETY BOND	0.00	0.00	0.00	12,320.00	12,320.00	0
10-307-0001	INVESTMENT EARNINGS	79,591.46	24,000.00	8,305.67	36,736.84	12,736.84	153
10-307-0002	MISCELLANEOUS REVENUE	105,669.40	2,700.00	1,011.40	4,025.03	1,325.03	149
10-307-0003	MISCELLANEOUS REVENUE - PD	20,828.92	33,000.00	1,767.78	5,507.78	27,492.22-	17
10-307-0004	DONATIONS	5,325.00	0.00	0.00	0.00	0.00	0
10-307-0007	PROCEEDS FROM LOAN	0.00	375,000.00	0.00	0.00	375,000.00-	0
10-307-0008	REIMBURSEMENT FROM INSURANCE	10,496.08	0.00	0.00	2,140.60	2,140.60	0
10-307-0009	APPROPRIATED FUND BALANCE	8,339.00	660,898.00	0.00	0.00	660,898.00-	0
10-307-0010	UTILITY FUND ADMIN EXPENSE ALLOCATION	350,000.00	511,000.00	0.00	0.00	511,000.00-	0
10-900-9000	cancel revenue	36.38	0.00	0.00	0.00	0.00	0
General Fund Revenue Total		9,162,276.76	9,428,610.00	651,450.87	2,331,354.17	7,097,255.83-	20

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-410-0000	GOVERNING BODY:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-410-0200	SALARIES AND WAGES	15,600.00	46,300.00	3,858.34	15,433.36	0.00	30,866.64	33
10-410-0500	FICA	1,193.41	3,704.00	295.15	1,180.60	0.00	2,523.40	32
10-410-0800	WORKERS COMPENSATION	96.49	105.00	0.00	105.00	0.00	0.00	100
10-410-1140	PUBLIC NOTICES/ADVERTISING	2,300.60	4,500.00	0.00	346.96	0.00	4,153.04	8
10-410-1141	NEWSLETTER	4,254.40	4,000.00	358.51	1,409.99	0.00	2,590.01	35
10-410-1210	OFFICE SUPPLIES	385.36	1,000.00	0.00	0.00	0.00	1,000.00	0
10-410-1220	OFFICE EQUIPMENT (NON-CAPITAL)	0.00	1,158.00	0.00	1,158.00	0.00	0.00	100
10-410-1250	DUES & SUBSCRIPTIONS	2,931.00	11,300.00	584.00	10,860.13	0.00	439.87	96
10-410-1430	TRAINING- REGISTRATION & CLASS MAT	915.00	5,000.00	0.00	0.00	450.00	4,550.00	9
10-410-1431	TRAVEL MILEAGE	0.00	750.00	0.00	0.00	0.00	750.00	0
10-410-1432	MEALS	956.01	1,500.00	0.00	0.00	0.00	1,500.00	0
10-410-1433	LODGING	287.66	2,000.00	0.00	0.00	0.00	2,000.00	0
10-410-1450	EMPLOYEE ENGAGEMENT	40.44	0.00	0.00	0.00	0.00	0.00	0
10-410-4520	CODIFICATION	2,302.51	2,500.00	0.00	1,295.00	0.00	1,205.00	52
10-410-5400	INSURANCE	4,005.83	4,800.00	0.00	3,931.79	0.00	868.21	82
10-410-5600	CIVIC CONTRIBUTIONS	4,600.00	0.00	0.00	0.00	0.00	0.00	0
10-410-5720	ELECTIONS	0.00	6,783.00	0.00	0.00	0.00	6,783.00	0
DEPARTMENT Total		39,868.71	95,400.00	5,096.00	35,720.83	450.00	59,229.17	38

10-420-0000	ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-420-0200	SALARIES AND WAGES	306,992.45	424,200.00	28,906.04	130,630.56	0.00	293,662.44	31
10-420-0500	FICA EXPENSE	21,914.53	33,900.00	2,088.88	9,480.08	0.00	24,422.92	28

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-420-0600	GROUP INSURANCE EXPENSE	23,247.81	36,250.00	2,342.88	9,371.52	0.00	26,878.48	26
10-420-0700	RETIREMENT EXPENSE	39,422.06	59,416.00	4,049.76	18,301.44	0.00	41,114.56	31
10-420-0800	WORKERS COMPENSATION	933.35	1,600.00	0.00	1,600.00	0.00	0.00	100
10-420-0900	UNEMPLOYMENT INSURANCE EXPENSE	760.64	1,430.00	4,200.00	4,200.00	0.00	2,770.00-	294
10-420-1110	TELEPHONE	2,104.70	2,100.00	96.09	328.28	0.00	1,771.72	16
10-420-1120	INTERNET/CABLE	3,778.10	3,600.00	0.00	89.94	2,487.69	1,022.37	72
10-420-1130	POSTAGE	3,623.78	3,000.00	500.00	1,007.35	44.35	1,948.30	35
10-420-1210	OFFICE SUPPLIES	14,964.62	14,000.00	1,278.38	3,241.30	6,047.33	4,711.37	66
10-420-1220	OFFICE EQUIPMENT (NON-CAPITAL)	23,001.96	8,000.00	480.00	1,352.00	7,715.62	1,067.62-	113
10-420-1221	OFFICE EQUIPMENT LEASES	7,539.12	7,500.00	731.52	1,828.80	0.00	5,671.20	24
10-420-1230	OFFICE CONTRACT SERVICES	67,573.78	58,690.00	867.37	25,346.69	0.00	33,343.31	43
10-420-1250	DUES AND SUBSCRIPTIONS	2,880.34	2,500.00	0.00	65.00	810.60	1,624.40	35
10-420-1310	ELECTRIC	16,067.17	15,600.00	1,181.22	4,296.60	0.00	11,303.40	28
10-420-1330	WATER/SEWER/SOLID WASTE	2,545.54	2,500.00	16.17	1,449.87	0.00	1,050.13	58
10-420-1422	SAFETY SUPPLIES & MATERIALS	24.92-	0.00	0.00	0.00	0.00	0.00	0
10-420-1430	TRAINING-REGISTRATION & CLASS MAT ¹	2,212.36	4,400.00	0.00	700.00	635.00	3,065.00	30
10-420-1431	TRAVEL MILEAGE	1,322.88	1,850.00	0.00	368.88	0.00	1,481.12	20
10-420-1432	MEALS	583.82	1,000.00	0.00	0.00	79.75	920.25	8
10-420-1433	LODGING	594.23	3,200.00	0.00	0.00	1,804.43	1,395.57	56
10-420-1630	EQUIPMENT MAINT. & REPAIRS	0.00	100.00	0.00	0.00	0.00	100.00	0
10-420-1730	VEHICLE MAINT & REPAIRS	0.00	0.00	19.07	19.07	0.00	19.07-	0
10-420-5400	INSURANCE	29,402.47	36,005.00	0.00	38,845.00	0.00	2,840.00-	108
10-420-7430	CAPITAL OUTLAY - VEHICLES	0.00	19,500.00	17,387.73	17,387.73	0.00	2,112.27	89
DEPARTMENT Total		571,440.79	740,437.00	64,145.11	269,910.11	19,624.77	450,902.12	39
10-430-0000	FINANCE:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-430-0200	SALARIES AND WAGES	244,029.46	259,790.00	20,068.28	90,256.16	0.00	169,533.84	35
10-430-0201	OVERTIME	136.73	0.00	0.00	35.29	0.00	35.29-	0
10-430-0500	FICA EXPENSE	17,405.23	20,639.00	1,421.55	6,440.13	0.00	14,198.87	31
10-430-0600	GROUP INSURANCE EXPENSE	34,450.20	36,250.00	2,928.60	11,714.40	0.00	24,535.60	32
10-430-0700	RETIREMENT EXPENSE	31,217.69	36,171.00	2,811.58	12,439.63	0.00	23,731.37	34
10-430-0800	WORKERS COMPENSATION	837.01	900.00	0.00	900.00	0.00	0.00	100
10-430-1230	OFFICE CONTRACT SERVICES	28,176.71	29,000.00	1,028.26	4,348.64	0.00	24,651.36	15
10-430-1250	DUES & SUBSCRIPTIONS	310.00	400.00	160.00	160.00	0.00	240.00	40
10-430-1430	TRAINING-REGISTRATION & CLASS MATE	1,801.35	3,000.00	0.00	0.00	425.00	2,575.00	14
10-430-1431	TRAVEL MILEAGE	1,091.31	1,500.00	0.00	0.00	0.00	1,500.00	0
10-430-1432	MEALS	263.18	1,200.00	0.00	0.00	12.77	1,187.23	1
10-430-1433	LODGING	1,088.90	2,800.00	0.00	0.00	0.00	2,800.00	0
10-430-1610	NON-CAPITAL EQUIPMENT PURCHASE	3,180.00	0.00	0.00	0.00	0.00	0.00	0

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-430-1630	EQUIPMENT MAINT & REPAIRS	0.00	500.00	0.00	0.00	0.00	500.00	0
10-430-3901	PARKING METER PROCESSING FEES	18,704.11	0.00	0.00	0.00	0.00	0.00	0
10-430-4510	PROFESSIONAL SERVICES	8,980.00	20,000.00	0.00	0.00	0.00	20,000.00	0
10-430-4520	TAX COLLECTION ADMIN EXPENSE PROP.	67,778.05	67,000.00	5,926.97	15,084.73	0.00	51,915.27	23
10-430-4525	TAX COLLECTION ADMIN EXPENSE MVT	9,409.33	11,186.00	1,000.78	2,707.30	0.00	8,478.70	24
DEPARTMENT Total		468,859.26	490,336.00	35,346.02	144,086.28	437.77	345,811.95	29
10-450-0000	PARKING DEPARTMENT:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-450-0200	SALARIES AND WAGES	16,981.01	50,555.00	2,856.11	21,961.91	0.00	28,593.09	43
10-450-0201	OVERTIME	499.82	2,000.00	0.00	241.47	0.00	1,758.53	12
10-450-0500	FICA EXPENSE	1,039.62	4,205.00	211.00	1,668.62	0.00	2,536.38	40
10-450-0600	GROUP INSURANCE	1,752.48	7,250.00	585.72	2,342.88	0.00	4,907.12	32
10-450-0700	RETIREMENT EXPENSE	1,170.10	5,114.00	400.15	1,840.82	0.00	3,273.18	36
10-450-0800	WORKERS COMPENSATION	0.00	1,000.00	0.00	1,000.00	0.00	0.00	100
10-450-1210	OFFICE SUPPLIES	4,163.26	1,200.00	16.94	477.00	24.65	698.35	42
10-450-1230	OFFICE CONTRACT SERVICES - SOFTWARE	1,851.68	10,944.00	912.00	3,743.00	0.00	7,201.00	34
10-450-1430	TRAINING	1.00	3,000.00	0.00	0.00	0.00	3,000.00	0
10-450-1592	WBD PROJECTS	0.00	56,545.00	682.32	2,527.51	0.00	54,017.49	4
10-450-1620	EQUIPMENT RENTAL - HANDHELDS	1,125.04	2,200.00	1,056.15	2,183.07	0.00	16.93	99
10-450-1630	EQUIPMENT MAINTENANCE AND REPAIRS	4,104.99	3,000.00	546.71	2,930.17	0.00	69.83	98
10-450-3901	PARKING METER CREDIT CARD PROCESSING FEE	54.50	22,000.00	386.67	9,932.77	32.50	12,034.73	45
10-450-5730	CONTINGENCY	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0
10-450-8010	DEBT SERVICE - PRINCIPAL	0.00	7,355.00	0.00	0.00	0.00	7,355.00	0
10-450-8011	DEBT SERVICE - INTEREST	0.00	1,448.00	0.00	0.00	0.00	1,448.00	0
DEPARTMENT Total		32,743.50	192,816.00	7,653.77	50,849.22	57.15	141,909.63	26
10-510-0000	POLICE DEPARTMENT:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-510-0200	SALARIES AND WAGES	842,838.58	945,376.00	69,824.82	318,747.42	0.00	626,628.58	34
10-510-0201	OVERTIME	29,761.42	23,100.00	4,441.97	13,787.88	0.00	9,312.12	60
10-510-0203	SEPARATION PAY	42,121.08	41,400.00	3,510.09	14,040.36	0.00	27,359.64	34
10-510-0205	OTHER SALARIES-PARTTIME	13,523.08	16,500.00	239.09	1,677.65	0.00	14,822.35	10
10-510-0500	FICA EXPENSE	69,141.54	81,854.00	5,785.54	25,909.84	0.00	55,944.16	32
10-510-0600	GROUP INSURANCE EXPENSE	110,621.76	137,750.00	10,458.84	38,573.40	0.00	99,176.60	28
10-510-0700	RETIREMENT EXPENSE	117,098.51	141,477.00	10,896.79	48,732.85	0.00	92,744.15	34
10-510-0800	WORKERS COMPENSATION	30,613.28	30,800.00	0.00	29,751.20	0.00	1,048.80	97
10-510-1110	TELEPHONE	1,578.85	1,700.00	115.72	361.11	0.00	1,338.89	21
10-510-1111	TELEPHONE-CELLULAR	9,349.34	10,500.00	0.00	745.44	3,381.24	6,373.32	39
10-510-1120	INTERNET/CABLE	1,976.37	3,600.00	0.00	430.94	817.59	2,351.47	35

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-510-1130	POSTAGE	165.76	1,000.00	0.00	46.01	30.67	923.32	8
10-510-1210	OFFICE SUPPLIES	2,522.81	2,499.53	0.00	414.81	110.28	1,974.44	21
10-510-1220	OFFICE EQUIPMENT (NON-CAPITAL)	5,543.67	2,000.00	0.00	6.39	6.39	2,000.00	0
10-510-1221	OFFICE EQUIPMENT LEASES	3,299.64	4,000.00	624.50	1,561.25	0.00	2,438.75	39
10-510-1230	OFFICE CONTRACT SERVICES	17,435.17	35,000.00	1,101.00	16,773.56	150.00	18,076.44	48
10-510-1250	DUES AND SUBSCRIPTIONS	658.00	2,500.00	0.00	0.00	0.00	2,500.00	0
10-510-1260	MISC. ADMIN. EXPENSE	154.00	650.00	0.00	0.00	0.00	650.00	0
10-510-1310	ELECTRIC	7,914.71	6,000.00	654.41	2,287.86	0.00	3,712.14	38
10-510-1330	WATER/SEWER/SOLID WASTE	3,163.78	3,500.00	283.70	847.96	0.00	2,652.04	24
10-510-1420	OSHA/SAFETY COMPLIANCE	421.50	350.00	0.00	0.00	0.00	350.00	0
10-510-1421	SAFETY EQUIPMENT	17.18	100.00	0.00	0.00	0.00	100.00	0
10-510-1422	SAFETY SUPPLIES & MATERIALS	725.22	850.00	0.00	307.04	0.00	542.96	36
10-510-1430	TRAINING- REGISTRATION & CLASS MAT'	8,616.19	10,000.00	0.00	3,800.00	775.00	5,425.00	46
10-510-1431	TRAVEL MILEAGE	212.21	500.00	0.00	0.00	19.00	481.00	4
10-510-1432	MEALS	5,685.42	3,000.00	0.00	660.39	367.65	1,971.96	34
10-510-1433	LODGING	4,312.43	3,000.00	0.00	932.69	370.64	1,696.67	43
10-510-1440	UNIFORMS	16,138.04	20,000.00	59.41	5,419.07	9,834.60	4,746.33	76
10-510-1451	EMPLOYEE WELLNESS	8,843.00	11,800.00	443.00	2,299.00	0.00	9,501.00	19
10-510-1610	NON-CAPITAL EQUIPMENT PURCHASE	49,424.39	22,600.00	0.00	1,551.00	19.73	21,029.27	7
10-510-1630	EQUIPMENT MAINT. & REPAIRS	2,994.04	10,000.00	241.70	250.10	0.00	9,749.90	2
10-510-1710	AUTO FUEL	35,172.94	37,000.00	0.00	8,831.70	4,940.35	23,227.95	37
10-510-1730	VEHICLE MAINT. & REPAIRS	15,350.86	12,100.00	1,166.86	8,191.10	715.86	3,193.04	74
10-510-3310	DEPARTMENT SUPPLIES & MATERIALS	13,679.84	11,000.00	0.00	2,192.70	600.00	8,207.30	25
10-510-5400	INSURANCE AND BONDS	22,763.15	25,920.00	0.00	23,833.21	0.00	2,086.79	92
10-510-5791	CRIMINAL INVESTIGATION	1,499.43	10,000.00	0.00	63.24	0.00	9,936.76	1
10-510-5793	CRIME PREVENTION	5,389.89	4,000.00	2,000.00	2,000.00	0.00	2,000.00	50
10-510-7420	CAPITAL OUTLAY - EQUIPMENT	63,932.28	13,850.00	0.00	11,801.79	0.00	2,048.21	85
10-510-7430	CAPITAL OUTLAY - VEHICLES	79,772.39	46,000.00	0.00	0.00	35,167.95	10,832.05	76
10-510-8010	DEBT SERVICE - PRINCIPAL	37,165.26	16,289.44	0.00	16,289.44	0.00	0.00	100
10-510-8011	DEBT SERVICE - INTEREST	1,986.27	931.03	0.00	931.03	0.00	0.00	100
10-510-9003	HURRICANE SUPPLIES & MATERIALS	968.86	0.00	0.00	3,470.49	0.00	3,470.49	0
DEPARTMENT Total		1,684,552.14	1,750,497.00	111,728.62	607,507.14	57,306.95	1,085,682.91	38
10-531-0000	FIRE DEPARTMENT:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-531-0200	SALARIES & WAGES	732,918.49	913,000.00	69,748.10	314,079.87	0.00	598,920.13	34
10-531-0201	OVERTIME	14,897.57	30,788.00	1,819.81	8,223.80	0.00	22,564.20	27
10-531-0205	SALARIES-PARTIME/PRN	47,777.21	45,084.00	4,480.74	22,339.02	0.00	22,744.98	50
10-531-0500	FICA EXPENSE	62,895.38	78,715.00	5,663.32	25,759.14	0.00	52,974.86	33
10-531-0600	GROUP INSURANCE	118,016.64	130,515.00	9,894.15	36,816.24	0.00	93,683.76	28

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Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-531-0700	RETIREMENT EXPENSE	101,133.94	131,660.00	10,026.69	44,130.31	0.00	87,529.69	34
10-531-0701	FIREMAN'S PENSION FUND	1,870.00	2,160.00	0.00	0.00	0.00	2,160.00	0
10-531-0800	WORKERS COMPENSATION	33,836.96	38,010.00	0.00	38,010.00	0.00	0.00	100
10-531-1110	TELEPHONE	2,981.08	3,170.00	261.72	922.54	0.00	2,247.46	29
10-531-1111	TELEPHONE- CELLULAR	1,529.63	1,660.00	0.00	132.01	528.02	999.97	40
10-531-1120	INTERNET/CABLE	3,603.09	4,040.00	35.31	561.91	1,987.25	1,490.84	63
10-531-1130	POSTAGE	189.86	200.00	5.35	5.35	6.85	187.80	6
10-531-1210	OFFICE SUPPLIES	692.06	1,200.00	59.99	353.16	74.98	771.86	36
10-531-1220	OFFICE EQUIPMENT (NON-CAPITAL)	2,536.96	1,500.00	0.00	806.12	0.00	693.88	54
10-531-1221	OFFICE EQUIPMENT LEASES	2,191.77	2,940.00	479.88	1,199.70	0.00	1,740.30	41
10-531-1230	OFFICE CONTRACT SERVICES	1,935.17	2,000.00	13.60	1,601.60	106.00	292.40	85
10-531-1250	DUES & SUBSCRIPTIONS	1,601.50	1,525.00	15.00	506.59	71.05	947.36	38
10-531-1310	ELECTRIC	23,171.42	23,460.00	1,589.51	5,416.49	1,336.18	16,707.33	29
10-531-1320	LP GAS	425.91	500.00	0.00	59.35	0.00	440.65	12
10-531-1330	WATER/SEWER/SOLID WASTE	4,642.46	4,510.00	400.97	830.44	0.00	3,679.56	18
10-531-1420	OSHA/ SAFETY COMPLIANCE	5,789.30	5,860.00	0.00	0.00	0.00	5,860.00	0
10-531-1421	SAFETY EQUIPMENT	20,205.30	25,030.00	0.00	5,016.55	2,703.00	17,310.45	31
10-531-1422	SAFETY SUPPLIES & MATERIALS	537.15	1,000.00	138.98	164.74	467.54	367.72	63
10-531-1430	TRAINING- REGIST & CLASS MATERIAL	1,639.02	1,700.00	611.40	2,712.80	49.50	1,062.30	162
10-531-1431	MILEAGE	192.37	400.00	0.00	233.00	0.00	167.00	58
10-531-1432	MEALS	75.06	1,200.00	0.00	133.13	94.26	972.61	19
10-531-1433	LODGING	207.39	1,000.00	0.00	956.80	0.00	43.20	96
10-531-1440	UNIFORMS	6,073.11	6,500.00	0.00	1,280.29	1,140.00	4,079.71	37
10-531-1510	BUILDING MAINTENANCE	1,828.77	4,200.00	240.23	4,126.23	2,598.40	2,524.63	160
10-531-1511	GROUND MAINT	2,917.30	3,500.00	0.00	52.09	0.00	3,447.91	1
10-531-1512	JANITORIAL SUPPLIES	1,102.10	1,600.00	97.01	332.75	450.00	817.25	49
10-531-1513	CONTRACTED SERVICES	4,648.70	7,660.00	0.00	0.00	0.00	7,660.00	0
10-531-1610	NON-CAPITAL EQUIPMENT PURCHASE	15,665.75	18,075.00	1,550.00	1,759.09	589.77	15,726.14	13
10-531-1630	EQUIPMENT MAINT & REPAIRS	16,714.37	12,500.00	10.40	4,122.89	0.00	8,377.11	33
10-531-1710	AUTO FUEL	20,211.03	23,000.00	0.00	3,985.14	1,847.47	17,167.39	25
10-531-1730	VEHICLE MAINT & REPAIRS	25,124.91	18,600.00	783.04	10,177.95	685.57	7,736.48	58
10-531-3310	DEPARTMENT SUPPLIES & MATERIALS	2,767.03	4,000.00	219.09	846.12	595.46	2,558.42	36
10-531-5400	INSURANCE & BONDS	31,473.00	33,050.00	0.00	32,377.00	0.00	673.00	98
10-531-7430	CAPITAL OUTLAY- VEHICLES	0.00	410,000.00	0.00	0.00	32,783.23	377,216.77	8
10-531-8010	DEBT SERVICE - PRINCIPAL	211,997.44	209,152.00	1,015.23	104,051.10	0.00	105,100.90	50
10-531-8011	DEBT SERVICE - INTEREST	85,729.00	78,799.00	9.89	40,249.38	0.00	38,549.62	51
10-531-9001	HURRICANE FUEL	2,268.71	0.00	62.29	884.31	0.00	884.31	0
10-531-9003	HURRICANE SUPPLIES & MATERIALS	2,039.11	0.00	3,173.77	4,350.58	0.00	4,350.58	0
DEPARTMENT Total		1,618,053.02	2,283,416.00	112,405.47	719,565.58	48,114.53	1,515,786.89	34

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Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-540-0000	PLANNING & INSPECTIONS:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-540-0200	SALARIES AND WAGES	275,438.44	294,751.00	25,301.32	106,124.91	0.00	188,626.09	36
10-540-0201	OVERTIME	2,510.74	7,150.00	168.84	735.87	0.00	6,414.13	10
10-540-0500	FICA EXPENSE	20,668.30	24,084.00	1,894.62	7,944.68	0.00	16,139.32	33
10-540-0600	GROUP INSURANCE EXPENSE	34,450.20	36,250.00	2,928.60	11,714.40	0.00	24,535.60	32
10-540-0700	RETIREMENT EXPENSE	35,503.36	42,207.00	3,568.37	14,945.45	0.00	27,261.55	35
10-540-0800	WORKERS COMPENSATION	4,035.23	4,300.00	0.00	4,300.00	0.00	0.00	100
10-540-1220	OFFICE EQUIPMENT (NON-CAPITAL)	872.00	0.00	0.00	0.00	0.00	0.00	0
10-540-1250	DUES & SUBSCRIPTIONS	2,689.46	2,150.00	52.00	896.00	75.00	1,179.00	45
10-540-1420	OSHA/SAFETY COMPLIANCE	0.00	300.00	0.00	0.00	0.00	300.00	0
10-540-1430	TRAINING-REGISTRATION & CLASS MAT'	1,627.97	2,425.00	130.00	708.24	1,168.00	548.76	77
10-540-1431	TRAVEL MILEAGE	1,664.27	1,700.00	876.96	994.35	191.78	513.87	70
10-540-1432	MEALS	202.44	1,100.00	0.00	6.26	177.47	916.27	17
10-540-1433	LODGING	2,232.66	2,700.00	0.00	186.45	1,490.03	1,023.52	62
10-540-1610	NON-CAPITAL EQUIPMENT PURCHASE	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
10-540-1710	AUTO FUEL	1,032.01	2,000.00	0.00	182.67	29.11	1,788.22	11
10-540-1730	VEHICLE MAINT & REPAIRS	351.11	1,000.00	47.54	47.54	0.00	952.46	5
10-540-1810	PERMITS & FEES RECURRING	940.00	1,500.00	290.00	290.00	0.00	1,210.00	19
10-540-1820	PERMITS & FEES - ONE TIME	50.00	0.00	0.00	0.00	0.00	0.00	0
10-540-3510	HISTORIC COMM.EXPENSE	347.22	15,100.00	0.00	0.00	30.00	15,070.00	0
10-540-3512	HISTORIC COMM-TRAVEL	0.00	800.00	0.00	0.00	0.00	800.00	0
10-540-7430	CAPITAL OUTLAY- VEHICLES	0.00	25,000.00	0.00	0.00	21,598.44	3,401.56	86
10-540-8010	DEBT SERVICE - PRINCIPAL	4,663.87	4,751.10	0.00	4,751.09	0.00	0.01	100
10-540-8011	DEBT SERVICE - INTEREST	358.77	271.90	0.00	271.55	0.00	0.35	100
DEPARTMENT Total		389,638.05	471,540.00	35,258.25	154,099.46	24,759.83	292,680.71	38
10-560-0000	PUBLIC WORKS:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-560-0200	SALARIES AND WAGES	467,954.87	508,368.00	39,312.38	184,580.35	0.00	323,787.65	36
10-560-0201	OVERTIME	3,652.15	4,400.00	78.96	562.95	0.00	3,837.05	13
10-560-0500	FICA EXPENSE	34,256.86	40,914.00	2,853.27	13,511.10	0.00	27,402.90	33
10-560-0600	GROUP INSURANCE EXPENSE	75,809.88	94,250.00	7,028.64	28,072.50	0.00	66,177.50	30
10-560-0700	RETIREMENT EXPENSE	58,777.09	71,700.00	5,518.73	24,901.07	0.00	46,798.93	35
10-560-0800	WORKERS COMPENSATION	17,021.88	18,000.00	0.00	18,000.00	0.00	0.00	100
10-560-1110	TELEPHONE	1,429.72	0.00	118.84	358.97	0.00	358.97-	0
10-560-1120	INTERNET\CABLE	1,767.19	3,600.00	0.00	528.77	1,702.82	1,368.41	62
10-560-1130	POSTAGE	4,622.14	4,500.00	796.71	1,585.88	0.00	2,914.12	35
10-560-1210	OFFICE SUPPLIES	1,292.73	2,000.00	45.79	220.77	100.00	1,679.23	16
10-560-1220	OFFICE EQUIPMENT (NON-CAPITAL)	2,186.94	1,800.00	0.00	385.85	0.00	1,489.15	21

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Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-560-1221	OFFICE EQUIPMENT LEASE	2,912.49	3,100.00	532.60	1,065.20	0.00	2,034.80	34
10-560-1230	OFFICE CONTRACT SERVICES	2,200.60	2,121.69	125.58	674.63	174.69	1,272.37	40
10-560-1250	DUES AND SUBSCRIPTIONS	574.96	650.00	44.99	64.98	19.99	565.03	13
10-560-1310	ELECTRIC	6,665.13	6,500.00	620.99	2,221.59	0.00	4,278.41	34
10-560-1320	LP GAS	3,456.99	3,150.00	0.00	0.00	600.86	2,549.14	19
10-560-1330	WATER/SEWER/SOLID WASTE	2,715.93	2,000.00	210.99	687.05	0.00	1,312.95	34
10-560-1420	OSHA/SAFETY COMPLIANCE	706.17	2,500.00	0.00	0.00	100.00	2,400.00	4
10-560-1421	SAFETY EQUIPMENT	0.00	750.00	0.00	119.76	0.00	630.24	16
10-560-1422	SAFETY SUPPLIES & MATERIALS	1,566.39	2,100.00	0.00	161.06	100.00	1,838.94	12
10-560-1430	TRAINING -REGISTRATION & CLASS	182.10	3,150.00	0.00	0.00	100.00	3,050.00	3
10-560-1431	TRAVEL MILEAGE	478.24	500.00	0.00	0.00	0.00	500.00	0
10-560-1432	MEALS	126.04	750.00	0.00	0.00	30.00	720.00	4
10-560-1433	LODGING	846.19	750.00	0.00	0.00	0.00	750.00	0
10-560-1440	UNIFORMS	6,900.54	7,000.00	328.70	1,392.00	0.00	5,608.00	20
10-560-1610	NON-CAPITAL EQUIPMENT PURCHASE	6,261.18	10,000.00	261.97	1,696.13	700.00	7,603.87	24
10-560-1630	EQUIPMENT MAINT. & REPAIRS	5,311.98	10,000.00	2,140.89	3,809.30	419.19	5,771.51	42
10-560-1710	AUTO FUEL	13,856.87	20,000.00	0.00	4,413.71	1,771.82	13,814.47	31
10-560-1730	VEHICLE MAINT. & REPAIRS	17,902.38	10,500.00	248.56	1,327.46	250.00	8,922.54	15
10-560-1820	PERMITS & FEES - ONE TIME	100.00	500.00	0.00	0.00	0.00	500.00	0
10-560-3310	DEPARTMENT SUPPLIES & MATERIAL	4,125.59	10,000.00	390.72	710.27	307.75	8,981.98	10
10-560-3320	STREETSCAPING MATERIALS	0.00	74.58	0.00	0.00	74.58	0.00	100
10-560-3811	STREET CONT. SERVICES	224,343.10	184,832.00	3,256.72	76,455.15	58,135.28	50,241.57	73
10-560-3812	STREET SUPPLIES & MAT'L	8,944.73	10,000.00	921.04	1,060.77	0.00	8,939.23	11
10-560-3814	SIDEWALKS & MULTI-MODAL	3,068.34	40,575.00	7,524.23	39,781.22	0.00	793.78	98
10-560-3900	PARKING METERS	10,466.86	0.00	0.00	0.00	0.00	0.00	0
10-560-4550	CONTRACT SERVICES	67,770.45	48,000.00	7,161.41	36,280.67	6,082.50	5,636.83	88
10-560-4552	MOSQUITO CONTROL	395.96	750.00	0.00	59.99	0.00	690.01	8
10-560-4590	DREDGING EXPENSE	85,000.00	85,000.00	0.00	0.00	0.00	85,000.00	0
10-560-5400	INSURANCE	15,253.07	18,200.00	0.00	0.00	0.00	18,200.00	0
10-560-5900	STREET LIGHTS	137,524.65	125,000.00	10,779.51	32,148.16	0.00	92,851.84	26
10-560-7420	CAPITAL OUTLAY - EQUIPMENT	615.60	0.00	0.00	0.00	0.00	0.00	0
10-560-7430	CAPITAL OUTLAY - VEHICLES	31,739.11	0.00	0.00	0.00	0.00	0.00	0
10-560-8010	DEBT SERVICES-PRINCIPAL	35,924.16	8,144.72	0.00	8,144.72	0.00	0.00	100
10-560-8011	DEBT SERVICES-INTEREST	2,764.65	69,032.19	0.00	465.52	0.00	68,566.67	1
10-560-9001	HURRICANE FUEL	0.00	0.00	0.00	285.04	0.00	285.04	0
10-560-9002	HURRICANE RENTAL EQUIPMENT	4,072.63	0.00	0.00	807.50	0.00	807.50	0
10-560-9003	HURRICANE SUPPLIES & MATERIALS	13,395.80	0.00	2,198.61	4,877.35	0.00	4,877.35	0
10-560-9004	HURRICANE DEBRIS REMOVAL	760,239.72	0.00	121,383.80	121,383.80	110,660.00	232,043.80	0
DEPARTMENT Total		2,145,948.85	1,435,218	213,884.63	612,801.24	181,329.48	641,106.46	55

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-570-0000	SANITATION:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-570-1310	ELECTRIC FOR COMPACTOR	538.49	1,000.00	41.43	130.74	0.00	869.26	13
10-570-1630	EQUIPMENT MAINT.	155.98	5,000.00	80.58	282.54	0.00	4,717.46	6
10-570-1710	AUTO FUEL	13,715.80	15,000.00	0.00	2,427.40	1,143.02	11,429.58	24
10-570-1730	VEHICLE MAINTENANCE	281.54	5,000.00	3.99	58.97	0.00	4,941.03	1
10-570-4520	COLLECTION CONTRACTED SV WBD ROLLOUT ONL	22,216.18	17,304.00	0.00	1,914.42	7,926.03	7,463.55	57
10-570-4521	COLLECTION CONTRACTSVC RESROLLOUT SW&RCY	370,640.94	377,495.00	0.00	30,714.26	128,324.19	218,456.55	42
10-570-4560	RECYCLING DISPOSAL WBD CARDBOARD ONLY	6,449.92	7,210.00	0.00	604.68	2,741.31	3,864.01	46
10-570-4561	SOLID WASTE DISPOSAL RES BULK SERVICE	26,780.44	25,750.00	0.00	3,289.69	11,132.91	11,327.40	56
10-570-4562	YARD DEBRIS DISPOSAL FEE DEE GARNER	41,230.00	30,900.00	4,730.00	11,840.00	0.00	19,060.00	38
10-570-4563	SOLID WASTE DISPOSAL WBD COMPACTOR FEE	26,693.66	25,750.00	0.00	2,935.76	11,950.71	10,863.53	58
10-570-8010	DEBT SERVICES- PRINCIPAL (GRAPPLE TRUCK)	28,649.51	29,185.25	0.00	29,185.25	0.00	0.00	100
10-570-8011	DEBT SERVICES - INTEREST (GRAPPLE TRUCK)	2,203.84	1,668.09	0.00	1,668.10	0.00	0.01-	100
DEPARTMENT Total		539,556.30	541,262.34	4,856.00	85,051.81	163,218.17	292,992.36	46
10-580-0000	STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	0
10-580-1610	NON-CAPITAL EQUIPMENT PURCHASES	2,915.32	25,200.00	0.00	0.00	0.00	25,200.00	0
10-580-1710	DEPARTMENT SUPPLIES AND MATERIALS	2,130.92	14,910.00	1,500.00	5,271.21	0.00	9,638.79	35
10-580-4550	CONTRACT SERVICES	143,000.09	132,072.00	0.00	8,670.46	37,032.00	86,369.54	35
DEPARTMENT Total		148,046.33	172,182.00	1,500.00	13,941.67	37,032.00	121,208.33	30
10-620-0000	FACILITIES & GROUND MAIN:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-620-1310	ELECTRIC	1,277.00	0.00	0.00	203.25	0.00	203.25-	0
10-620-1510	TOWN HALL BLDG MAINT	11,153.83	94,000.00	1,205.50	3,543.80	25,683.63	64,772.57	31
10-620-1511	TOWN HALL GROUND MAINT	225.32	1,000.00	0.00	0.00	0.00	1,000.00	0
10-620-1512	TOWN HALL JANITORIAL SUPPLIES	2,134.21	1,500.00	276.34	420.73	0.00	1,079.27	28
10-620-1513	TOWN HALL CONTRACTED SERVICES	100.00	4,000.00	962.00	962.00	100.00	2,938.00	27
10-620-1520	TRAIN DEPOT BLDG MAINT	627.16	12,500.00	0.00	203.83	4,900.00	7,396.17	41
10-620-1522	TRAIN DEPOT JANITORIAL SUPPLIES	995.67	1,000.00	0.00	0.00	0.00	1,000.00	0
10-620-1523	TRAIN DEPOT CONTRACTED SERVICES	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0
10-620-1530	POLICE DEPT BLDG MAINT	35,918.27	85,000.00	1,124.08	5,122.88	0.00	79,877.12	6
10-620-1531	POLICE DEPT GROUND MAINT	491.33	0.00	0.00	0.00	0.00	0.00	0
10-620-1532	POLICE DEPT JANITORIAL SUPPLIES	1,226.44	1,500.00	0.00	0.00	0.00	1,500.00	0
10-620-1533	POLICE DEPT CONTRACTED SERVICES	607.78	3,000.00	163.71	327.42	185.21	2,487.37	17
10-620-1540	PUBLIC WORKS BLDG MAINT	10,578.31	6,000.00	189.48	7,906.72	0.00	1,906.72-	132
10-620-1541	PUBLIC WORKS GROUND MAINT	43.54	0.00	0.00	0.00	0.00	500.00	0
10-620-1542	PUBLIC WORKS JANITORIAL SUPPLIES	224.89	0.00	0.00	369.65	0.00	30.35	92

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Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-620-1550	CEMETERY MAINTENANCE	11,208.48	17,500.00	52.61	1,942.01	6,070.00	9,487.99	46
10-620-1560	PUBLIC RESTROOM BLDG MAINT	10,075.59	6,000.00	718.34	2,553.34	150.00	3,296.66	45
10-620-1562	PUBLIC RESTROOM JANITORIAL SUPPLY	5,388.46	7,875.00	585.81	3,591.94	0.00	4,283.06	46
10-620-1570	PARKS MAINTENANCE	6,101.21	15,000.00	396.74	1,948.18	0.00	13,051.82	13
10-620-1571	RJP PARK MAINTENANCE	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0
10-620-1573	PARKS CONTRACTED SERVICE	1,868.44	10,000.00	78.91	1,088.43	0.00	8,911.57	11
10-620-1580	DOCKS AND BOARDWALK MAINT	940.76	5,250.00	80.64	760.16	0.00	4,489.84	14
10-620-1590	PUBLIC R.O.W. MAINT	15,541.01	17,155.95	2,417.89	6,806.39	4,750.00	5,599.56	67
10-620-1591	TREES	5,833.71	7,000.00	0.00	0.00	0.00	7,000.00	0
10-620-1592	WBD PROJECTS	32,166.32	0.00	0.00	0.00	0.00	0.00	0
10-620-1610	NON CAPITAL EQUIPMENT PURCHASE	1,945.13	3,150.00	0.00	0.00	0.00	3,150.00	0
10-620-1630	EQUIPMENT MAINT & REPAIRS	2,905.15	3,360.00	261.13	784.22	9.86	2,565.92	24
10-620-1900	PROPERTY LEASES	30,000.00	0.00	0.00	0.00	0.00	0.00	0
10-620-3310	DEPARTMENTAL SUPPLIES & MATERIALS	4,894.56	4,200.00	0.00	0.00	929.52	3,270.48	22
10-620-4550	CONTRACT SERVICES	617.83	5,000.00	0.00	562.50	0.00	4,437.50	11
10-620-6000	SPECIAL EVENTS	79.00	0.00	0.00	0.00	0.00	0.00	0
10-620-7420	CAPITAL OUTLAY/EQUIPMENT	37,133.20	0.00	0.00	0.00	0.00	0.00	0
DEPARTMENT Total		232,302.60	334,890.95	8,513.18	39,097.45	42,778.22	253,015.28	24
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	60,338.00	0.00	0.00	0.00	60,338.00	0
10-700-1120	INTERNET- FIBER HUB CONNECTION	0.00	22,200.00	0.00	123.97	1,355.25	20,720.78	7
10-700-1250	EURY'S LANDING CONDOMINIUM ANNUAL DUES	800.00	0.00	0.00	0.00	0.00	0.00	0
10-700-1410	HUMAN RESOURCES - EMPLOYMENT	15,970.01	13,000.00	235.00	5,140.03	0.00	7,859.97	40
10-700-1420	HUMAN RESOURCES - TRAINING	0.00	25,000.00	0.00	4,595.00	963.52	19,441.48	22
10-700-1450	EMPLOYEE ENGAGEMENT	11,819.60	12,000.00	325.00	775.40	150.44	11,074.16	8
10-700-4510	PROFESSIONAL SERVICES	205,156.33	54,500.00	1,700.00	9,650.00	0.00	44,850.00	18
10-700-4530	LEGAL SERVICES	125,697.87	100,000.00	14,656.75	49,863.83	0.00	50,136.17	50
10-700-5600	CONTRIBUTIONS TO OTHER AGENCIES	0.00	4,600.00	0.00	4,600.00	0.00	0.00	100
10-700-5730	CONTINGENCY	0.00	46,250.00	0.00	0.00	0.00	46,250.00	0
10-700-5750	ZSR Grant	0.00	0.00	0.00	93.19	717.55	810.74	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	25,410.60	22,420.00	0.00	11,865.56	0.00	10,554.44	53
10-700-9003	HURRICANE SUPPLIES & MATERIALS	7,032.93	0.00	0.00	1,095.00	0.00	1,095.00	0
DEPARTMENT Total		491,887.34	460,308.00	16,266.75	187,801.98	3,186.76	269,319.26	41
10-800-0000	GENERAL FUND TRANSFERS:	0.00		0.00	0.00	0.00	0.00	0
10-800-0001	CONTRIBUTION TO FIRE DEPT FUND	196,843.74		0.00	0.00	0.00	0.00	0

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Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-800-8000	TRANSFER TO CAPITAL RESERVE	0.00	460,433.00	0.00	0.00	0.00	460,433.00	0
DEPARTMENT Total		196,843.74	460,433.00	0.00	0.00	0.00	460,433.00	0
General Fund Expend Total		8,166,053.15	9,428,806.47	616,653.80	2,920,432.77	578,295.63	5,930,078.07	37

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expd/Encm	Total Available Revenues
10	General Fund	9,162,276.76	651,450.87	2,331,354.17	8,166,053.15	616,653.80	3,498,728.40	1,167,374.23-

TOWN OF BEAUFORT
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Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Excess/Deficit	% Real
40-303-0009	GRANTS NC	59,674.00	0.00	67,152.94	67,152.94	67,152.94	0
40-303-0010	REIMBURSEMENT FROM NCDOT	0.00	109,048.00	0.00	0.00	109,048.00-	0
40-305-0001	REVENUE ACCOUNT REGULAR - WATER USAGE	1,137,328.64	1,170,906.00	94,293.04	448,090.57	722,815.43-	38
40-305-0002	REVENUE ACCOUNT REGULAR - SEWER USAGE	2,940,951.44	3,012,033.00	225,949.61	1,089,237.21	1,922,795.79-	36
40-305-0003	WATER TAP IN FEES	44,300.00	30,000.00	6,000.00	13,275.00	16,725.00-	44
40-305-0004	SEWER TAP IN FEE	14,250.00	12,000.00	3,000.00	6,750.00	5,250.00-	56
40-305-0005	ACCOUNT SERVICE CHARGES	21,325.00	18,000.00	2,025.00	7,180.00	10,820.00-	40
40-305-0006	WATER SERVICE CHARGES	295.12	0.00	0.00	0.00	0.00	0
40-305-0007	SEWER SERVICE CHARGES	266.52	0.00	0.00	0.00	0.00	0
40-305-0008	LATE FEES - WATER	51,393.65	40,000.00	4,811.14	21,200.46	18,799.54-	53
40-305-0009	LATE FEES - SEWER/GREASE	212.05	0.00	15.81	30.17	30.17	0
40-305-0010	RETURNED CHECK FEES - WATER	1,525.00	0.00	125.00	450.00	450.00	0
40-305-0012	TEMPORARY UTILITY USE CHARGE	1,387.38	1,000.00	225.00	1,325.00	325.00	132
40-305-0013	SPRINKLER FEES	3,375.00	3,000.00	0.00	0.00	3,000.00-	0
40-307-0001	INVESTMENT EARNINGS-WATER	19,226.44	0.00	0.00	0.00	0.00	0
40-307-0003	MISCELLANEOUS REVENUE - WATER	0.00	0.00	0.00	106.93	106.93	0
40-307-0007	REIMBURSEMENT FROM NCDOT	5,535.63	0.00	0.00	0.00	0.00	0
40-307-0008	REIMBURSEMENT FOR INSURANCE	22,578.11	0.00	0.00	0.00	0.00	0
40-307-0011	APP.UNRESTRICTED FUND BALANCE	0.00	276,864.00	0.00	0.00	276,864.00-	0
40-380-0000	DONATIONS	1,133,667.47	0.00	0.00	0.00	0.00	0
Utility Fund Revenue Total		5,457,291.45	4,672,851.00	403,597.54	1,654,798.28	3,018,052.72-	35

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
40-800-0206	MERIT AWARDS	0.00	16,000.00	0.00	0.00	0.00	16,000.00	0
40-800-1240	CONTRIBUTION TO GF FOR ADMIN SERVICES	350,000.00	511,000.00	0.00	0.00	0.00	511,000.00	0
40-800-8000	TRANSFER TO CAPITAL RESERVE	0.00	333,930.00	0.00	0.00	0.00	333,930.00	0
DEPARTMENT Total		350,000.00	860,930.00	0.00	0.00	0.00	860,930.00	0

40-810-0000	SEWER DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
40-810-0200	SALARIES AND WAGES	408,104.21	421,595.00	33,192.65	152,656.48	0.00	268,938.52	36
40-810-0201	OVERTIME	40,884.81	47,250.00	3,382.58	17,750.73	0.00	29,499.27	38
40-810-0500	FICA EXPENSE	31,908.29	37,172.00	2,678.71	12,552.47	0.00	24,619.53	34
40-810-0600	GROUP INSURANCE EXPENSE	55,120.32	58,000.00	4,685.76	18,743.04	0.00	39,256.96	32
40-810-0700	RETIREMENT EXPENSE	57,170.66	65,144.00	5,124.18	23,722.49	0.00	41,421.51	36
40-810-0800	WORKERS COMPENSATION	13,781.21	14,700.00	0.00	13,200.00	0.00	1,500.00	90
40-810-1110	TELEPHONE	8,006.61	6,600.00	653.61	2,028.88	0.00	4,571.12	31
40-810-1111	TELEPHONE-CELLULAR	275.20	0.00	0.00	57.94	249.27	307.21-	0

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Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
40-810-1120	INTERNET/CABLE	2,695.92	3,600.00	0.00	961.75	1,306.79	1,331.46	63
40-810-1130	POSTAGE	5,750.67	4,600.00	398.47	1,843.83	43.62	2,712.55	41
40-810-1210	OFFICE SUPPLIES	904.63	1,950.00	0.00	288.14	18.66	1,643.20	16
40-810-1230	OFFICE CONTRACT SERVICES	1,863.52	2,000.00	250.98	668.49	191.14	1,140.37	43
40-810-1250	DUES & SUBSCRIPTIONS	1,281.71	1,300.00	38.90	194.50	0.00	1,105.50	15
40-810-1310	ELECTRIC	204,156.78	180,000.00	14,319.29	46,126.06	2,756.33	131,117.61	27
40-810-1330	WATER/SEWER/SOLID WASTE	1,151.99	1,000.00	63.78	191.34	0.00	808.66	19
40-810-1420	OSHA/SAFETY COMPLIANCE	1,277.94	2,000.00	47.88	61.86	0.00	1,938.14	3
40-810-1422	SAFETY SUPPLIES & MATERIALS	793.88	1,100.00	0.00	70.36	79.92	949.72	14
40-810-1430	TRAINING - REGISTRATION & CLASS MA	1,640.00	3,000.00	0.00	0.00	75.00	2,925.00	2
40-810-1431	TRAVEL MILEAGE	0.00	200.00	0.00	0.00	0.00	200.00	0
40-810-1432	MEALS	432.25	700.00	0.00	0.00	50.00	650.00	7
40-810-1433	LODGING	454.00	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	4,811.05	6,300.00	426.69	1,697.84	0.00	4,602.16	27
40-810-1510	BUILDING MAINT	13,646.23	8,000.00	18.58	6,855.17	75.00	1,069.83	87
40-810-1512	JANITORIAL SUPPLIES	547.12	1,100.00	0.00	60.12	70.58	969.30	12
40-810-1610	NON-CAPITAL EQUIPMENT PURCHASE	3,690.02	30,500.00	0.00	6,941.05	750.00	22,808.95	25
40-810-1630	EQUIPMENT MAINT & REPAIRS	54,098.71	86,400.00	5,797.04	17,648.78	14,291.97	54,459.25	37
40-810-1710	AUTO FUEL	15,464.90	26,000.00	0.00	6,281.22	2,285.68	17,433.10	33
40-810-1730	VEHICLE MAINT & REPAIRS	8,966.39	9,200.00	389.20	1,895.32	200.00	7,104.68	23
40-810-1810	PERMITS & FEES - RECCURING	7,010.00	8,620.00	0.00	2,560.00	0.00	6,060.00	30
40-810-1830	COMPLIANCE TESTING	11,956.61	16,000.00	486.00	1,671.00	0.00	14,329.00	10
40-810-3310	DEPARTMENT SUPPLIES & MATERIALS - SEWER	23,078.01	19,000.00	563.41	3,704.07	273.75	15,022.18	21
40-810-3311	DEPARTMENT SUPPLIES & MATERIALS -WWTP	32,384.62	40,000.00	2,094.07	17,616.59	58.03	22,325.38	44
40-810-4510	PROFESSIONAL SERVICES	90.00	2,000.00	0.00	0.00	100.00	1,900.00	5
40-810-4550	CONTRACT SERVICES	81,904.65	152,000.00	30,977.70	39,515.31	38,651.73	73,832.96	51
40-810-4560	STREET PATCHING FOR UTILITY REPAIRS	0.00	18,000.00	6,386.80	6,386.80	0.00	11,613.20	35
40-810-5400	INSURANCE	52,388.70	62,880.00	0.00	52,999.00	0.00	9,881.00	84
40-810-7410	CAPITAL OUTLAY - BLDG.	395.39	0.00	0.00	0.00	0.00	0.00	0
40-810-7420	CAPITAL OUTLAY - EQUIPMENT	1,845.00	45,081.00	0.00	45,371.96	3,523.33	3,814.29	108
40-810-7430	CAPITAL OUTLAY - VEHICLES	0.00	126,235.00	0.00	97,945.51	28,752.85	463.36	100
40-810-8010	DEBT SERVICE-PRINCIPAL	1,121,048.58	1,122,673.00	0.00	4,751.09	0.00	1,117,921.91	0
40-810-8011	DEBT SERVICE-INTEREST	238,253.51	214,470.00	106,316.91	106,588.46	0.00	107,881.54	50
40-810-9001	HURRICANE FUEL	13,636.19	0.00	0.00	1,472.34	0.00	1,472.34	0
40-810-9003	HURRICANE SUPPLIES & MATERIALS	2,502.23	0.00	0.00	0.00	0.00	0.00	0
40-810-9005	HURRICANE EQUIPMENT REPLACEMENT	46,962.96	0.00	0.00	0.00	0.00	0.00	0
DEPARTMENT Total		2,568,645.47	2,849,880.00	218,293.19	713,079.99	93,803.65	2,042,986.36	28

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
40-811-0000	WWTP DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
40-811-9010	DEPRECIATION	972,354.03	0.00	0.00	0.00	0.00	0.00	0
DEPARTMENT Total		972,354.03	0.00	0.00	0.00	0.00	0.00	0
40-812-0000	WATER DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
40-812-0200	SALARIES AND WAGES	191,658.64	193,334.00	15,424.00	69,329.96	0.00	124,004.04	36
40-812-0201	OVERTIME	13,658.51	15,300.00	1,174.33	6,872.56	0.00	8,427.44	45
40-812-0500	FICA EXPENSE	15,157.44	16,663.00	1,263.28	5,803.55	0.00	10,859.45	35
40-812-0600	GROUP INSURANCE EXPENSE	27,479.16	29,000.00	2,342.88	9,371.52	0.00	19,628.48	32
40-812-0700	RETIREMENT EXPENSE	25,531.65	29,201.00	2,325.42	10,660.75	0.00	18,540.25	37
40-812-0800	WORKERS COMPENSATION	6,991.17	8,400.00	0.00	6,000.00	0.00	2,400.00	71
40-812-1110	TELEPHONE	566.93	2,000.00	42.80	136.05	0.00	1,863.95	7
40-812-1111	TELEPHONE-CELLULAR	831.84	600.00	0.00	65.26	245.82	288.92	52
40-812-1120	INTERNET/CABLE	577.80	3,600.00	0.00	321.00	963.00	2,316.00	36
40-812-1130	POSTAGE	4,672.40	4,500.00	796.70	1,585.87	0.00	2,914.13	35
40-812-1210	OFFICE SUPPLIES	258.63	4,800.00	0.00	0.00	54.77	4,745.23	1
40-812-1230	OFFICE CONTRACT SERVICES	2,960.69	3,000.00	562.07	990.22	0.00	2,009.78	33
40-812-1250	DUES AND SUBSCRIPTIONS	1,366.72	1,100.00	38.90	809.50	0.00	290.50	74
40-812-1310	ELECTRIC	44,461.42	42,000.00	3,292.90	11,498.35	0.00	30,501.65	27
40-812-1320	LP GAS	974.55	1,500.00	0.00	0.00	0.00	1,500.00	0
40-812-1330	WATER/SEWER/SOLID WASTE	789.64	750.00	62.45	179.99	0.00	570.01	24
40-812-1420	OSHA/SAFETY COMPLIANCE	902.61	1,000.00	0.00	47.97	0.98-	953.01	5
40-812-1421	SAFETY EQUIPMENT	494.84	500.00	0.00	0.00	0.00	500.00	0
40-812-1422	SAFETY SUPPLIES & MATERIALS	74.60	0.00	0.00	0.00	0.00	0.00	0
40-812-1430	TRAINING -REGISTRATION&CLASS MAT'L	920.00	1,500.00	730.00	730.00	0.00	770.00	49
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	85.93	0.00	314.07	21
40-812-1433	LODGING	1,193.28	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	2,009.78	2,600.00	123.92	569.64	0.00	2,030.36	22
40-812-1510	BUILDING MAINT	2,933.54	900.00	0.00	38.34	100.00	761.66	15
40-812-1512	JANITORIAL SUPPLIES	65.56	500.00	0.00	44.11	0.00	455.89	9
40-812-1610	NON-CAPITAL EQUIPMENT PURCHASES	1,250.83	5,000.00	0.00	2,030.52	0.00	2,969.48	41
40-812-1630	EQUIPMENT MAINT. & REPAIRS	15,910.22	26,700.00	0.00	560.82	0.00	26,139.18	2
40-812-1710	AUTO FUEL	3,538.41	9,000.00	0.00	931.86	519.96	7,548.18	16
40-812-1730	VEHICLE MAINT. & REPAIRS	5,297.51	2,500.00	63.57	255.66	100.00	2,144.34	14
40-812-1810	PERMITS & FEES - REOCCURING	3,665.00	5,000.00	0.00	1,995.00	0.00	3,005.00	40
40-812-1830	COMPLIANCE TESTING	12,325.00	14,000.00	860.00	3,495.00	0.00	10,505.00	25
40-812-3310	DEPARTMENT SUPPLIES & MATERIALS	105,752.45	94,800.00	10,759.73	50,025.81	7,056.02	37,793.17	60

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
40-812-4550	CONTRACT SERVICES	113,483.32	180,973.00	9,482.50	38,213.65	138,490.55	4,268.80	98
40-812-4560	STREET PATCHING FOR UTILITY REPAIRS	3,181.50	18,000.00	0.00	1,500.00	0.00	16,500.00	8
40-812-4570	COUNTY WATER PURCHASE	38,017.29	33,000.00	2,805.34	12,761.44	0.00	20,238.56	39
40-812-5400	INSURANCE	16,442.97	19,800.00	0.00	17,000.49	0.00	2,799.51	86
40-812-7410	CAPITAL OUTLAY - BLDG.	222,064.53	0.00	0.00	0.00	0.00	0.00	0
40-812-7420	CAPITAL OUTLAY - EQUIPMENT	222,064.53	0.00	0.00	0.00	0.00	0.00	0
40-812-7430	CAPITAL OUTLAY-VEHICLES	0.00	50,000.00	289.20	0.00	32,504.89	17,495.11	65
40-812-8010	DEBT SERVICE - PRINCIPAL	101,974.27	102,061.00	0.00	4,751.09	0.00	97,309.91	5
40-812-8011	DEBT SERVICE - INTEREST	36,382.91	33,894.00	16,811.28	17,082.83	0.00	16,811.17	50
40-812-9001	HURRICANE FUEL	569.89	0.00	0.00	156.49	0.00	156.49	0
DEPARTMENT Total		804,322.97	962,051.00	68,672.87	275,901.23	180,034.03	506,115.74	47
Utility Fund Expend Total		4,695,322.47	4,672,851.00	286,966.06	988,981.22	273,837.68	3,410,032.10	27

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expd/Encm	Total Available Revenues
40	Utility Fund	5,457,291.45	403,597.54	1,654,798.28	4,695,322.47	286,966.06	1,262,818.90	391,979.38

TOWN OF BEAUFORT
Statement of Revenue and Expenditures - Operating

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Excess/Deficit	% Real
60-305-0000	WATER CAPACITY FEES	31,200.00	0.00	0.00	2,537.00	2,537.00	0
60-305-0001	SEWER CAPACITY FEES	30,000.00	0.00	0.00	18,063.00	18,063.00	0
60-305-0002	WATER CAPACITY FEES (ACCRUED)	18,900.00	0.00	150.00	600.00	600.00	0
60-305-0003	SEWER CAPACITY FEES (ACCRUED)	18,000.00	0.00	0.00	0.00	0.00	0
60-307-0001	INVESTMENT EARNINGS	32,897.66	0.00	0.00	0.00	0.00	0
Impact Fee Fund Revenue Total		130,997.66	0.00	150.00	21,200.00	21,200.00	0
Impact Fee Fund Expend Total		0.00	0.00	0.00	0.00	0.00	0

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expd/Encm	Total Available Revenues
60	Impact Fee Fund	130,997.66	150.00	21,200.00	0.00	0.00	0.00	21,200.00

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

Account #	Account Name	Account Description	3.
	GENERAL FUND REVENUE:		
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.	
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.	
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.	
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.	
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.	
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 Stae.	
10-303-0008	EASTMAN'S CREEK COUNTY ASSESSMENT FEE	Assessment Fee for new development at Eastman's Creek	
10-303-0014	FEMA PD BOAT GRANT	Grant received from FEMA Homeland Security for boat and lift	
10-303-0015	FEMA HURRICANE FLORENCE	Reimbursement for hurricane expenses	
10-303-0016	GCC GRANT	Governor's Crime Commission Grant	
10-303-0017	NOAA GRANT	Taylor's Creek Grant	
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 monhtly 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	Ad Valorem tax received from Cartet County for the Harlowe district	

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
10-304-0020	MISC REVENUE- FIRE DEPARTMENT	Revenue received from tent inspections, etc	
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.	
10-305-0010	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	
10-306-0001	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 Ocenview Cemetery	
10-306-0004	SALE OF FIXED ASSETS	FY18 - Sale of Fire Station and land at Fulford and Broad	
10-306-0009	SETTLEMENTS	FY18 - Settlement received from Inlet Inn on PILOT for previous years	
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	
10-307-0008	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	
10-410-0000	GOVERNING BODY:		
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	3.
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 2017 Municipal Elections	
10-410-5800	LAND PURCHASE	Budgeted for the purchase of land associated with access to the compactor	
10-420-0000	ADMINISTRATION:		
10-420-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)	
10-420-0201	OVERTIME	Overtime wages paid	
10-420-0205	OTHER SALARIES-PART TIME	Salaries paid to part-time employees- Seasonal Tourist Ambassadors	
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	
10-420-1150	MARKETING	Marketing events as needed	
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, IT support, website support, 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	
10-420-1420	OSHA/SAFETY COMPLIANCE	Required items for OSHA compliance	30

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
10-420-1422	SAFETY SUPPLIES & MATERIALS	First Aid kit at 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	
10-420-1710	AUTO FUEL	Fuel for Admin vehicles	
10-420-1730	VEHICLE MAINT & REPAIRS	Maintenance and Repair for Admin vehicles	
10-420-4550	CONTRACT SERVICES	Moving services, other outsourced services	
10-420-5400	INSURANCE	Administrative property and liability insurance	
10-430-0000	FINANCE:		
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	
		Allocation by department for employee medical insurance - Town pays 100% of	
10-430-0600	GROUP INSURANCE EXPENSE	employee medical insurance	
		Contribution by the Town to employees 401k (5%) and Town portion of NC	
10-430-0700	RETIREMENT EXPENSE	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	
		Support agreement for financial software, monthly bank fees, fees fro payroll	
10-430-1230	OFFICE CONTRACT SERVICES	service	
10-430-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations	
10-430-1270	TAX REFUND	Tax refunds due prior to 2014 when Carteret County began collections	
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	
10-430-3901	PARKING METER PROCESSING FEES	Credit card processing fees for parking meters	
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	

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
10-510-0000	POLICE DEPARTMENT:		
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, IT support, water service	
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	
10-510-1422	SAFETY SUPPLIES & MATERIALS	Safety and First Aid kits	
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	
10-510-1451	EMPLOYEE WELLNESS	Employee fitness program	
10-510-1610	NON-CAPITAL EQUIPMENT PURCHASE	32 tters, shields, service weapons	

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
10-510-1630	EQUIPMENT MAINT. & REPAIRS	In Car equipment repairs	
10-510-1710	AUTO FUEL	Fuel for fleet vehicles	
10-510-1730	VEHICLE MAINT. & REPAIRS	Maintenance and Repair for Fleet Vehicles	
10-510-3310	DEPARTMENT SUPPLIES & MATERIALS	Narcan Kits, ammunition	
10-510-5400	INSURANCE AND BONDS	Police Department property and liability insurance	
10-510-5793	CRIME PREVENTION	Community awareness programs	
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	
10-531-0000	FIRE DEPARTMENT:		
10-531-0200	SALARIES & WAGES	Salaries paid bi-weekly (26 periods per year)- Public Works employees	
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	
10-531-1221	OFFICE EQUIPMENT LEASES	Copier Lease	
10-531-1230	OFFICE CONTRACT SERVICES	IT support, reporting software	
10-531-1250	DUES & SUBSCRIPTIONS	dues to professional organizations	

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
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	
10-531-1410	HUMAN RESOURCE	Background checks, pre-employment physicals, drug screens, tuition reimbursements, employee assistance programs, employment ads	
10-531-1420	OSHA / SAFETY COMPLIANCE	Ladder testing, SCBA Flow test, boiler inspection, compressor air samples	
10-531-1421	SAFETY EQUIPMENT	PPE -SCBAs, turnout gear	
10-531-1422	SAFETY SUPPLIES & MATERIALS	water, 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, alarm control service	
10-531-1610	NON-CAPITAL EQUIPMENT PURCHASE	Radios, Computers	
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	
10-531-8011	DEBT SERVICE - INTEREST	Fire Station interest payment	
10-540-0000	PLANNING & INSPECTIONS:		
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	

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
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	
10-540-1111	TELEPHONE - CELLULAR	*	
10-540-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations	
10-540-1420	OSHA/SAFETY COMPLIANCE	Required items for OSHA compliance- work boots	
10-540-1430	TRAINING-REGISTRATION & CLASS MAT'	Staff conference and class registration and materials	
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	
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	
10-540-3510	HISTORIC COMM.EXPENSE	Miscellaneous expenses	
10-540-3512	HISTORIC COMM-TRAVEL	Travel expense for Historic Commission	
10-540-4510	PROFESSIONAL SERVICES	moved to Non-Departmental	
10-540-8010	DEBT SERVICE - PRINCIPAL	Debt service on vehicles- principal	
10-540-8011	DEBT SERVICE - INTEREST	Debt service on vehicles- interest	
10-560-0000	PUBLIC WORKS:		
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	35

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
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	
10-560-1130	POSTAGE	Postage to mail trash bills included with the monthly water bill	
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	
10-560-1250	DUES AND SUBSCRIPTIONS	Staff dues to professional organizations	
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	
10-560-1422	SAFETY SUPPLIES & MATERIALS	Rain gear, Safety and First Aid kits	
10-560-1430	TRAINING -REGISTRATION & CLASS	Staff conference and class registration and materials	
10-560-1432	MEALS	Staff meals for conferences and training	
10-560-1440	UNIFORMS	Uniforms for Public Works and Sanitation employees	
10-560-1610	NON-CAPITAL EQUIPMENT PURCHASE	Chainsaws, Hand Tools, Ladders	
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	
10-560-3812	STREET SUPPLIES & MAT'L	street repairs and road painting supplies	
10-560-3814	SIDEWALKS & MULTI-MODAL	Sidewalk Repairs	
10-560-3900	PARKING METERS	Parking Meter supplies, repairs, software support	
10-560-4550	CONTRACT SERVICES	Temporary Labor Service	
10-560-4552	MOSQUITO CONTROL	Mosquito Control Supplies	
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	SANITATION:		36

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
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	
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	STORMWATER		
10-580-1610	NON-CAPITAL EQUIPMENT PURCHASES	Small Tools and Equipment for Storm water Maintenance	
10-580-1710	DEPARTMENT SUPPLIES AND MATERIALS	Marking paint, pipes, seed	
10-580-4550	CONTRACT SERVICES	Storm water Plan	
10-620-0000	FACILITIES & GROUND MAIN:		
10-620-1111	TELEPHONE- CELLULAR		
10-620-1310	ELECTRIC	* Electricity at John Newton Park and "Special Event" receptacles	

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
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, etc.	
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	
10-620-1520	TRAIN DEPOT BLDG MAINT	Paint, wood, bulbs, keys, locks	
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	
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	
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	
10-620-1550	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	Port-A-John service, signs, Harborside Park (pass through to Friends of the Museum)	
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	
10-620-1900	PROPERTY LEASES	Lease for First Baptist Church parking lot	
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	
10-620-6000	SPECIAL EVENTS	Tent for Memorial Day event, electric work for John Newton park	
10-620-7440	CAPITAL OUTLAY - OTHER STRUCTURES	Boardwalk repairs	
10-700-0000	NON-DEPARTMENTAL:		

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
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	Background checks, pre-employment physicals, drug screens, tuition reimbursements, employee assistance programs, employment ads	
10-700-1450	EMPLOYEE ENGAGEMENT	Employee recognition	
10-700-4510	PROFESSIONAL SERVICES	Surveys, engineer services, transportation plan, audit	
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	GENERAL FUND TRANSFERS:		
10-800-0001	CONTRIBUTION TO FIRE DEPT FUND	General Fund transfer to Fire Department	
	UTILITY FUND REVENUE		
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 wrtie-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	
40-307-0003	MISCELLANEOUS REVENUE - WATER	Temporary Services- on for cleaning water charges	
40-307-0004	MISCELLANEOUS REVENUE - SEWER	Temporary Services- on for cleaning sewer charges	
40-307-0009	APP. REST.FUND BALANCE-WATER	Appropriated Capacity Fee Fund Balance	

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
40-307-0010	APP. RESTRICTED FUND BALANCE- SEWER	Appropriated Capacity Fee Fund Balance	
40-800-0000	UTILITY FUND TRANSFERS		
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	SEWER DEPARTMENT :		
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%)	
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	*	
40-810-1130	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	

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
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	
40-810-1620	EQUIPMENT LEASE	Leased Backhoe	
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	
40-810-3310	DEPARTMENT SUPPLIES & MATERIALS	Stone, marking tape, lines, flags, concrete	
40-810-4550	CONTRACT SERVICES	Fire Extinguisher inspection, credit checks for utility deposits, concrete repair, electrical services to trouble shoot lift stations as needed	
40-810-5400	INSURANCE	Property and Liability insurance for Sewer Department and Equipment	
40-810-7420	CAPITAL OUTLAY - EQUIPMENT	Generators for Lift Stations	
40-810-8010	DEBT SERVICE-PRINCIPAL	Sewer loans debt payment	
40-810-8011	DEBT SERVICE-INTEREST	Sewer loans interest payment	
40-811-0000	WWTP DEPARTMENT :		
40-811-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)	
40-811-0201	OVERTIME	Overtime wages paid	
40-811-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period	
40-811-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance	
40-811-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)	
40-811-0800	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	
40-811-1110	TELEPHONE	Landline service	
40-811-1111	TELEPHONE - CELLULAR	*	
40-811-1120	INTERNET/CABLE	Internet service for WWTP	
40-811-1130	POSTAGE	Portion of the postage to mail utility bills	
40-811-1210	OFFICE SUPPLIES	Office Supplies	41

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
40-811-1230	OFFICE CONTRACT SERVICES	IT support	
40-811-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations	
40-811-1310	ELECTRIC	Electricity for WWTP	
40-811-1330	WATER/SEWER/SOLID WASTE	Water and Trash Service	
40-811-1420	OSHA/SAFETY COMPLIANCE	Gloves, safety vest, safety glasses, work boots	
40-811-1422	SAFETY SUPPLIES & MATERIALS	First aid and other safety materials	
40-811-1430	TRAINING -REGISTRATION & CLASS MAT	Staff and employee conference and class registration and materials	
40-811-1431	TRAVEL MILEAGE	Staff and employee mileage for conferences and training	
40-811-1432	MEALS	Staff and employee meals for conferences and training	
40-811-1433	LODGING	Staff and employee lodging for conference and training	
40-811-1440	UNIFORMS	Uniforms for Sewer Department employees	
40-811-1510	BUILDING MAINT	Building maintenance materials and repairs	
40-811-1512	JANITORIAL SUPPLIES	Toilet paper, paper towels, cleaning supplies	
40-811-1610	NON-CAPITAL EQUIPMENT PURCHASE	Mixer, motor parts	
40-811-1630	EQUIPMENT MAINT & REPAIRS	Parts needed for equipment repair	
40-811-1710	AUTO FUEL	Fuel for fleet vehicles	
40-811-1730	VEHICLE MAINT & REPAIRS	Maintenance and Repair for Fleet Vehicles, tires, transmission repairs, brakes, alternator	
40-811-1810	PERMITS AND FEES - RECURRING	Permits and Fees	
40-811-1830	COMPLIANCE TESTING	Lab analysis and sample testing	
40-811-3310	DEPARTMENT SUPPLIES & MATERIALS	Lab supplies, chemicals, field supplies	
40-811-4510	PROFESSIONAL SERVICES	Electrical service for repairs	
40-811-4550	CONTRACT SERVICES	Pest control, fire extinguisher inspection, dumpster service, heat and air service	
40-811-5400	INSURANCE	Property and Liability insurance for WWTP Department and Equipment	
40-811-8010	DEBT SERVICE - PRINCIPAL	WWTP loans debt payment	
40-811-8011	DEBT SERVICE - INTEREST	WWTP loans interest payment	
40-812-0000	WATER DEPARTMENT :		
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	

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
40-812-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of Net 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	*	
40-812-1130	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	
40-812-1434	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	Lab supplies, chemicals, field supplies	
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	
40-812-4570	COUNTY WATER PURCHASE	Water purchased from the County to service Eastman's Creek and other areas	43

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description	3.
40-812-5400	INSURANCE	Property and Liability insurance for WWTP Department and Equipment	
40-812-7410	CAPITAL OUTLAY - BLDG.	Repairs to water treatment building	
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

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Town of Beaufort Board of Commissioners Worksession Meeting 4:00 PM November 25, 2019– Town Hall Conference Room, 701 Front Street

AGENDA CATEGORY: Items for Discussion and Consideration
SUBJECT: Draft Minutes of the October 28, 2019 Work Session

BRIEF SUMMARY:

Draft Minutes of the October 28, 2019 Work session

REQUESTED ACTION:

Approval of the draft minutes as presented or with recommended changes

EXPECTED LENGTH OF PRESENTATION:

2 minutes

SUBMITTED BY:

Michele Davis, Town Clerk

BUDGET AMENDMENT REQUIRED:

No



Town of Beaufort, NC

701 Front St. - P.O. Box 390 - Beaufort, N.C. 28516
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Town of Beaufort Board of Commissioners Monthly Worksession 4:00 PM Monday, October 28, 2019 - Train Depot, 614 Broad Street Minutes

Call to Order

Mayor Newton called the meeting to order.

Roll Call

Town Clerk Davis called roll and declared a quorum present for the meeting.

Agenda Approval

Mayor Newton indicated the agenda needed to be amended by removing the Preston Development Request item. A motion was made to approve the agenda as amended.

Motion made by Commissioner Hollinshed.

Voting Yea: Commissioner Harker, Commissioner Carter, Commissioner Hollinshed, Commissioner Hagle

Public Comment

Dick DeButts of Orange Street spoke regarding the proposed Compass Hotel. His concerns were the ingress/egress of traffic out of the parking lot onto Orange Street creating a hazard for pedestrians and increased traffic in a residential area since it was also being considered for a construction entrance. He asked for the entrance to be closed permanently. Additionally, he indicated he felt the information presented for the parking spaces was being grossly misrepresented when taking into consideration all of the types of business to be located in area. Mr. DeButts also indicated he felt the stormwater plan for the entire project needed some work.

John Flowers of Orange Street also spoke regarding the impacts of the proposed Compass Hotel and the infiltration area to be located in the Historic District. His concern was the large amount of bugs or pests and the possible flooding that could occur during a particularly large storm event. Mr. Flowers also asked for the board to consider asking the developer to close the enter/exit from the parking lot onto Orange Street. Additionally, Mr. Flowers also requested the proposed fencing for the parking lot be representative of fencing currently in the historic neighborhood.

Richard Tuttle of Orange Street also expressed concerns over the possible flooding issues with a retention pond being located so close to the residential community. Additionally, Mr. Tuttle stated he believed the proposed impervious surface would eventually become a pervious surface. 4.

Items for Discussion and Consideration

1. Presentation of 2020 Real Property Reappraisal by Sarah Davis, Carteret County Tax Administrator

Sarah Davis, Carteret County Tax Assessor, spoke about the appraisal currently being performed for 2020. Instead of the standard four year appraisal, Carteret County is having a five year appraisal due to the impacts from Hurricane Florence. The purpose of the appraisal is to help eliminate assessment inequities that may have occurred from the last appraisal in 2015.

2. Draft Minutes of the September 23, 2019 Worksession and the October 14, 2019 Regular Meeting

This item was placed on the agenda under Items of Consent.

3. Case No. 19-20 Rezone 2.67 acres from R-8 to TCA

Town Planner Kate Allen indicated the a Public Hearing needed to be set for the November meeting.

A motion was made to set the public hearing for the November 18, 2019 meeting.

Motion made by Commissioner Hagle.

Voting Yea: Commissioner Harker, Commissioner Carter, Commissioner Hollinshed, Commissioner Hagle

4. Case No. 19-21 Rezone 1113 Lennoxville Road from R-8 to B-1

Planning Director, Kyle Garner indicated a public hearing needed to be set for the rezoning request of the property located on 1113 Lennoxville Road. He indicated the property is located along Leonda Drive and Lennoxville Road.

Motion was made to set the public hearing for November 18, 2019.

Motion made by Commissioner Hollinshed.

Voting Yea: Commissioner Harker, Commissioner Carter, Commissioner Hollinshed, Commissioner Hagle

5. Case No. 19-22 ZTA - Micro Distillery

Planning Director, Kyle Garner informed the board members a public hearing needed to be set for the Zoning Text Amendment to include a Micro Distillery.

A motion was made to set the public hearing for the November 18, 2019 regular meeting.

Motion made by Commissioner Hollinshed.

Voting Yea: Commissioner Harker, Commissioner Carter, Commissioner Hollinshed, Commissioner Hagle

6. Compass Hotel Site Plan Request

Planning Director Kyle Garner indicated the item would be for discussion and consideration and not a public hearing. Mr. Garner indicated the only information to complete the packet is a letter from NCDOT referencing the conveyance of the right of way for the project; they have also asked

for some minor modifications. Additionally, W K Dickson has been asked to evaluate the storm water system with a report expected to be submitted prior to the November monthly meeting. 4.

Commissioner Hollinshed asked about the plans for review by the HPC. Mr. Garner indicated there was currently not an application for the HPC regarding the plans for the south parking lot. Further Mr. Garner indicated the HPC had requested the Planning Board review the site plan prior to application be made to the HPC. Mr. Garner indicated even though the board was reviewing the information today and at the next monthly meeting, the requirement for application to be made to the HPC for the south parking lot will still need to take place and the process completed.

Commissioner Harker asked about the loading/unloading zones for the hotel. Mr. Garner indicated the loading/unloading zones would be in front of the hotel and the required number of zones is based on the square footage of the hotel.

This item was placed on the agenda under Items for Discussion and Consideration.

7. Property Conveyance Request – Preston Development

This item was removed from the agenda for further work before being presented.

8. Request to Lower Speed Limit on Turner Street

Town Manager Day informed the board members emails had been received from residents requesting a reduction in the speed limit to 25 mph on Turner Street all the way down to Front Street. Mayor Newton asked for the board to also consider including the western part of Cedar Street from Turner Street.

This item was placed on the agenda under Items for Discussion and Consideration.

9. Resolution Designating Applicant's Agent required by NC Department of Emergency Services

Finance Director, Christi Wood indicated the resolution was needed in order to proceed with the submittal of reimbursement for the expenses incurred during Hurricane Dorian. She asked the board members to please consider approval during this meeting in order to submit the reimbursement claim in a timely manner.

A motion was made to approve the Resolution Designating Applicants Agents.

Motion made by Commissioner Hagle.

Voting Yea: Commissioner Harker, Commissioner Carter, Commissioner Hollinshed, Commissioner Hagle

10. FY 20 Budget Amendment #2

Finance Director, Christi Wood indicated the budget amendment was for the \$75K+ funds rolled into the General Fund when the Fire Fund was added. The funds are tax receipts from the county for fire districts. The funds will be used for coverage of personnel costs resulting from Hurricane Dorian, training and equipment as well as facility uplifts and truck uplifts. This item was placed on the agenda under Items of Consent.

11. September Financial Report

Ms. Wood indicated the financial reports provided were for the month of September and showed the property tax collection rate percentages from 2014 to present. Additionally, she indicated a two year parking plan report will be provided in January 2020 in order for comparison purposes. Ms. Wood indicated the town had recently had the Workers Compensation audit and was found to owe additional monies due to the increase in employee salaries. She explained the increase in salaries were not included in the renewal since there was not a firm decision made prior to the renewal submittal date. Ms. Wood reported she had requested the NCLM to please consider

allowing the town to make adjustments for the salary increases in hopes of getting the additional premium due reduced.

4.

Commission / Board Comments

Mayor Newton indicated Town Manager Day had requested an opportunity to make a report on the recent meeting with the USDA regarding funding opportunities.

Mr. Day indicated it appears the town has an opportunity to receive some funding for projects already identified in our budget and over the next five years. He reported he believed the town could through grants and low interest loans receive an additional fifteen to twenty million dollars for road projects and utility projects. Mr. Day indicated the process would probably take a minimum of six months.

Commissioner Hagle had no comments.

Commissioner Hollinshed indicated the Craftsman Cottage tour hosted by the Beaufort Women's Club was a success and enjoyable.

Commissioner Harker echoed Commissioner Hollinshed's comments regarding the tour. She asked everyone to please be mindful of the upcoming Halloween festivities and be safe.

Commissioner Carter commented at least the weather was supposed to be nice for Halloween festivities.

Adjourn

Mayor Newton called for a motion to adjourn the meeting.

A motion was made to adjourn the meeting.

Motion made by Commissioner Harker.

Voting Yea: Commissioner Harker, Commissioner Carter, Commissioner Hollinshed, Commissioner Hagle

The meeting adjourned at 4:41 pm.

Mayor Everette S. (Rett) Newton

Michele Davis, Town Clerk



Town of Beaufort, NC

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Town of Beaufort Board of Commissioners Work Session Meeting 4:00 PM Monday, November 25, 2019 – Town Hall Conference Room, 701 Front Street

AGENDA CATEGORY: Items for Discussion and Consideration
SUBJECT: Board of Commissioner 2020 Meeting Dates

BRIEF SUMMARY:

Proposed calendar for the work sessions and the regular meetings for 2020.

REQUESTED ACTION:

Approval of the meeting calendar dates as presented or as amended

EXPECTED LENGTH OF PRESENTATION:

5 minutes

SUBMITTED BY:

Michele Davis, Town Clerk

BUDGET AMENDMENT REQUIRED:

No

TOWN OF BEAUFORT
BOARD OF COMMISSIONER
2020 MEETING DATES

Regular Monthly Meeting
2nd Monday unless otherwise noted

January 13, 2020

February 10, 2020

March 9, 2020

April 13, 2020

May 11, 2020

June 8, 2020

July 13, 2020

August 10, 2020

September 14, 2020

October 12, 2020

November 9, 2020

December 14, 2020

Monthly Work Session
4th Monday unless otherwise noted

January 27, 2020

February 24, 2020

March 23, 2020

April 20, 2020

May 26, 2020 (Tues. due to Memorial Day)

June 22, 2020

July 27, 2020

August 24, 2020

September 28, 2020

October 26, 2020

November 23, 2020

December 29, 2020 (4th Tuesday due to
holidays)

Meeting time is 6 pm in the Train Depot

Meeting time is 4 pm in Town Hall



Town of Beaufort, NC

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Town of Beaufort Board of Commissioners Work Session Meeting 4:00 PM Monday, November 25, 2019 – Town Hall Conference Room, 701 Front Street

AGENDA CATEGORY: Items for Discussion and Consideration
SUBJECT: Speed on Ann Street

BRIEF SUMMARY:

There are no sidewalks in the area of Ann Street between Bel Aire Street and Ocean Street. Many of the residents in this area walk and bike in the street. There is only one speed limit sign, 25 MPH, at the western end of the long straightway and there could be another one near the east junction with Ocean Street. Signage needs to be improved as well as considering adding calming devices. One suggestion may be for signage indicating "Drive like your kids live here" which has been seen around town.

REQUESTED ACTION:

Discussion of improving the speed issues in this area of Ann Street.

EXPECTED LENGTH OF PRESENTATION:

15 minutes

SUBMITTED BY:

Marianna Hollinshed, Commissioner

BUDGET AMENDMENT REQUIRED:

None





Town of Beaufort, NC

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Town of Beaufort Board of Commissioners Work Session Meeting 4:00 PM Monday, November 25, 2019 – Town Hall Conference Room, 701 Front Street

AGENDA CATEGORY: Items for Discussion and Consideration
SUBJECT: Discussion of Standardization of Rules of Procedure for all
Town of Beaufort Boards

BRIEF SUMMARY:

Begin discussions of standardizing the Rules of Procedures for all Town of Beaufort boards based on the Rules of Procedure adopted by the Board of Commissioners.

REQUESTED ACTION:

Begin discussion

EXPECTED LENGTH OF PRESENTATION:

15 minutes

SUBMITTED BY:

Everette S. (Rett) Newton, Mayor

BUDGET AMENDMENT REQUIRED:

No

Rules of Procedure

Town Of Beaufort Board of Commissioners

Part I. Applicability

Rule 1. Applicability of Rules

These rules apply to all meetings of the Town of Beaufort Board of Commissioners.¹ For purposes of these rules, a meeting of the Board occurs whenever a majority of the Board's members gather, whether in person or simultaneously by electronic means, to conduct hearings, deliberate, vote, or otherwise transact public business within the Board's real or apparent jurisdiction. The term "majority" as used here and elsewhere in these rules means, unless otherwise specified, a simple majority, that is, more than half.

Part II. Quorum

Rule 2. Quorum

The presence of a quorum is necessary for the Board to conduct business. A majority of the Board's actual membership plus the mayor, excluding vacant seats, constitutes a quorum. A member who withdraws from a meeting without being excused by majority vote of the remaining members in attendance is deemed present for quorum purposes.

¹. In North Carolina, the legal status and authority of a municipality is the same, regardless of whether it is denominated a town, town, or village. *See* G.S. 160A-1(2) (defining the term "town" as used in Chapter 160A to mean "a municipal corporation . . . having the powers, duties, privileges, and immunities conferred by law on cities, towns, and villages"). The same is true of a municipal governing board, which may be known as a Board, board of aldermen, or board of commissioners. *See* G.S. 160A-1(3) (noting that the term "Board" as used in Chapter 160A is interchangeable with the terms "board of aldermen" and "board of commissioners"). These rules employ the term "town Board" for the sake of convenience and in deference to the terminology found in Chapter 160A, the primary statutes governing municipal corporations.

Part III Open Meetings

Rule 3 Remote Participation in Council Meetings

Attendance via Simultaneous and/or Electronic Communication. In order to participate in a meeting via simultaneous and/or electronic communication, the following criteria must be met:

1. The official meeting was properly noticed under G.S. §143-318.12 and under any other requirement for notice applicable to the public body.
2. The member or members participating from a remote location by simultaneous communication can fully participate in the deliberations.
3. The member or members of the board participating from a remote location by simultaneous communication can be heard by the other members of the board and any other individual in attendance at the official meeting.
4. The vote of the member or members of the public body participating from a remote location by simultaneous communication is not by electronic mail or facsimile.
5. If the chair of the board is participating from a remote location by simultaneous communication, the vice chair or some other member of the board who is physically present shall preside at the official meeting. The chair or presiding officer of the board participating from a remote location by simultaneous communication shall retain the same voting rights he or she has when presiding.
6. The official meeting, or part of an official meeting with a member or members of the board participating from a remote location by simultaneous communication is not allowed in any of the following:
 - a. A quasi-judicial proceeding.
7. No written ballots may be taken at the official meeting with a member or members of the board participating from a remote location by simultaneous communication.
8. If the official meeting involves a member of the board participating from a remote location by simultaneous communication by which the member or members cannot be physically seen by the public body, that member must comply with all of the following:

- a. The participation of the member or members must be announced when the meeting is commenced or at the beginning of participation.
 - b. The member identifies himself or herself prior to participating in the deliberations during the official meeting.
 - c. The member identifies himself or herself prior to voting.
9. The member or members participating from a remote location by simultaneous communication shall have been provided with any documents to be considered during the official meeting.

Rule 4. Meetings to Be Open to the Public

Except as permitted by Rule 5, all meetings of the Board shall be open to the public, and any person may attend its meetings.

Rule 5. Closed Sessions

(a) Motion to Enter Closed Session. The town Board may enter a closed session from which the public is excluded only upon a motion duly made and adopted in open session. The motion to enter closed session must cite one or more of the permissible bases for closed session listed in paragraph (b) of this rule. A motion to enter closed session under subparagraph (b)(1) or (b)(2) must contain the additional information specified in those provisions.

(b) Bases for Closed Session. A closed session is permissible under the following circumstances and no others:

- (1) To prevent the disclosure of information that is privileged or confidential pursuant to the law of North Carolina or of the United States or that does not constitute a public record within the meaning of Chapter 132 of the General Statutes. The motion to enter closed session must name or cite the law that renders the information confidential or privileged.
- (2) To consult with the town attorney or another attorney employed or retained by the town in order to preserve the attorney–client privilege. If the Board expects to discuss a pending lawsuit with its attorney, the motion to enter closed session must include the names of the parties to the lawsuit.
- (3) To discuss matters relating to (a) the location or expansion of industries or

other businesses in the area served by the town or (b) the closure or realignment of a military installation. The Board may reach agreement in closed session on a tentative list of economic development incentives to be offered in negotiations, but the approval of the signing of any economic development contract or commitment and the authorization of the payment of economic development expenditures must take place in open session.

- (4) To establish or instruct staff or agents concerning the town's position in negotiating the price or other material terms of an agreement for the acquisition of real property by purchase, exchange, or lease.
- (5) To establish or instruct staff or agents concerning the amount of compensation or other material terms of an employment contract.
- (6) To consider the qualifications, competence, performance, character, fitness, or conditions of appointment or employment of a public officer or employee or prospective public officer or employee, except when the individual in question is a member of the town Board or other public body or is being considered to fill a vacancy on the town Board or other public body. Final action to appoint or employ a public officer or employee must take place in open session.
- (7) To hear or investigate a charge or complaint by or against a public officer or employee. Final action discharging an employee or removing an officer must occur in open session.
- (8) To plan, conduct, or hear reports concerning investigations of alleged criminal misconduct.
- (9) To view a law enforcement recording released pursuant to G.S. 132-1.4A.
- (10) On any other basis permitted by law.

(c) Closed Session Participants. Unless the Board directs otherwise, the town manager, town attorney, and town clerk may attend closed sessions of the Board. No other person may attend a closed session unless invited by majority vote of the Board.

(d) Motion to Return to Open Session. Upon completing its closed session business, the Board shall end the closed session by adopting a duly made motion to return to open session.

Rule 6. Meeting Minutes

(a) Minutes Required for All Meetings. The Board must keep full and accurate minutes of all of its meetings, including closed sessions. To be “full and accurate,” minutes must record all actions taken by the Board. They should set out the precise wording of each motion and make it possible to determine the number of votes cast for and against each motion. The minutes need not record discussions of the Board, though the Board in its discretion may decide to incorporate such details into the minutes.

(b) Record of “Ayes” and “Noes.” At the request of any member of the Board, the minutes shall list each member by name and record how each member voted on a particular matter.

(c) General Accounts of Closed Sessions. In addition to minutes, the Board must keep a general account of each closed session. The general account must be sufficiently detailed to provide a person not in attendance with a reasonable understanding of what transpired. The Board may combine the minutes and general account of a closed session into one document, so long as the document contains both a complete record of actions taken and the level of detail required for a general account.

(d) Sealing Closed Session Records. Minutes and general accounts of closed sessions shall be sealed until unsealed by order of the Board or, if the Board delegates the authority to unseal to one or more staff members, in accordance with guidelines adopted by the Board. The sealed minutes and general account of any closed session may be withheld from public inspection so long as public inspection would frustrate the purpose(s) of the closed session.

Rule 7. Broadcasting and Recording Meetings

(a) Right to Broadcast and Record. Any person may photograph, film, tape-record, or otherwise reproduce any part of a Board meeting that must take place in open session. Except as provided in paragraph (c) of this rule, any radio or televi-

sion station may broadcast any such part of a Board meeting.

(b) Advance Notice. Any radio or television station that plans to broadcast any portion of a Board meeting shall so notify the town manager or town clerk no later than twenty-four hours before the meeting. The failure to provide notice is not, by itself, grounds for preventing the broadcast of a Board meeting.

(c) Equipment Placement. The town manager may regulate the placement and use of camera or recording equipment in order to prevent undue interference with a Board meeting, so long as he or she allows the equipment to be placed where it can carry out its intended function. If the town manager determines in good faith that the equipment and personnel necessary to broadcast, photograph, or record the meeting cannot be accommodated without undue interference to the meeting, and an adequate alternative meeting room is not readily available, the town manager may require the pooling of the equipment and the personnel operating it.

(d) Alternative Meeting Site. If the news media request an alternative meeting site to accommodate news coverage, and the Board grants the request, the news media making the request shall pay the costs incurred by the town in securing an alternative meeting site.

Part IV. Organization of the Board

Rule 8. Organizational Meeting; Selection of Mayor Pro Tempore

(a) Scheduling Organizational Meeting. The Board must hold an organizational meeting following each general election in which Board members are elected. The organizational meeting must be held on the Monday next following the certification of the results of the election (1959 Session Law Chapter 970). The organizational meeting may not be held before municipal election results are officially determined, certified, and published as required by law.

(b) Oath of Office. As the first order of business at the organizational meeting, all newly elected members of the Board must take and subscribe the oath of office set out in Article VI, Section 7, of the North Carolina Constitution. Each member's oath must be filed with the town clerk. Although a member who is not present for the organizational meeting may take the oath of office at another time,

every member must take, subscribe, and file the oath before he or she begins performing any of the duties of the member's office.

(c) Selection of Mayor Pro Tempore. As the second order of business at the organizational meeting, the Board shall elect from among its members a mayor pro tempore using the procedures specified in Rule 38. The mayor pro tempore shall serve at the Board's pleasure.

Part V. Types of Meetings

Rule 9. Regular Meetings

(a) Regular Meeting Schedule. The Board shall hold a regular meeting on the second Monday of each month, except that if a regular meeting day is a legal holiday, the meeting shall be held on the next business day. The meeting shall be held at the Train Depot located at 614 Broad Street and begin at 6 pm. The Board shall adopt a meeting schedule each year consistent with this rule. A copy of the Board's current meeting schedule shall be filed with the town clerk and posted on the town's website and in Town Hall.

(b) Work Session Meeting Schedule. The Board shall hold a work session meeting on the fourth Monday of each month, except that if the regular work session meeting day is a legal holiday, the meeting shall be held on the next business day. The meeting shall be held at the Train Depot located at 614 Broad Street and begin at 4 pm. The Board shall adopt a meeting schedule each year consistent with this rule. A copy of the Board's current meeting schedule shall be filed with the town clerk and posed on the town's website and in Town Hall.

(c) Change to Meeting Schedule. Notwithstanding paragraph (a) of this rule, the Board may amend its regular meeting schedule to add or delete meetings or to change the date, time, or location of one or more meetings on the schedule. The amended schedule shall be filed with the town clerk at least seven (7) calendar days before the day of the first meeting held pursuant to the revised schedule and

posted on the town's website and in Town Hall.

Rule 10. Special Meetings

(a) Calling Special Meetings. A special meeting of the Board may be called by the mayor, the mayor pro tempore, or any two Board members. A special meeting may also be called by vote of the Board in open session during a regular meeting or another duly called special meeting.

(b) Notice to the Public. At least forty-eight hours before a special meeting of the Board, notice of the date, time, place, and purpose of the meeting shall be (1) posted on the Board's principal bulletin board or, if the Board has no such board, at the door of the Board's usual meeting room and (2) delivered, e-mailed, or mailed to each newspaper, wire service, radio station, television station, and person who has filed a written request for notice with the town clerk. Furthermore, if the Board has a website maintained by at least one town employee, notice of the special meeting's date, time, place, and purpose shall be posted on the website in advance of the meeting.

(c) Notice to Members.

- (1) Meeting called by the mayor, the mayor pro tempore, or any two Board members.* At least forty-eight hours before a special meeting called by the mayor, the mayor pro tempore, or any two Board members, written notice of the meeting stating its date, time, and place, as well as the subjects to be considered, shall be delivered to the mayor and each Board member or left at his or her usual dwelling place.
- (2) Meeting called by vote of the Board in open session.* When a special meeting is called by vote of the Board in open session during a regular meeting or another duly called special meeting, the motion or resolution calling the special meeting shall state the meeting's date, time, place, and purpose. Written notice of the special meeting's date, time, place, and purpose shall be mailed or delivered at least forty-eight hours before the meeting to each Board member not present for the meeting at which the special meeting was called, and to the mayor if he or she was not present at that meeting.

(d) Transacting Other Business. Unless all members are present or any absent member has signed a written waiver of notice, only those items of business specified in the notice to Board members may be taken up at a special meeting. Even when all members are present or any absent member has signed a waiver, the Board may take up an item of business not covered by the notice only if the Board first determines in good faith that the item must be discussed or acted upon immediately.

Rule 11. Emergency Meetings

(a) Grounds for Emergency Meeting. Emergency meetings of the Board may be called only to address generally unexpected circumstances demanding the Board's immediate attention.

(b) Calling Emergency Meetings. There are two methods by which an emergency meeting of the Board may be called.

- (1) The mayor, the mayor pro tempore, or any two members of the Board may at any time call an emergency Board meeting by signing a written notice stating the date, time, and place of the meeting and the subjects to be considered. The notice shall be delivered to the mayor and each Board member or left at his or her usual dwelling place at least six hours before the meeting.
- (2) An emergency meeting may be held when the mayor and all members of the Board are present and consent thereto, or when any absent member has signed a written waiver of notice.

(c) Notice to Media of Emergency Meetings. Notice of an emergency meeting shall be given to each local newspaper, local wire service, local radio station, and local television station that has filed a written request with the town clerk for notice of emergency meetings. To be valid, the request must include the newspaper's, wire service's, or station's telephone number. Notice may be given by telephone, e-mail, or the same method used to notify Board members. Notice must be provided immediately after Board members have been notified and at the expense of the party notified.

(d) Transaction of Other Business Prohibited. Only business connected with the emergency may be considered at an emergency meeting.

Rule 12. Recessed Meetings

(a) Calling Recessed Meetings. When conducting a properly called regular, work session, special, or emergency meeting, the Board may recess the meeting to another date, time, or place by a procedural motion made and adopted, as provided in Rule 29, Motion 3, in open session. The motion must state the time (including the date, if the meeting will resume on a different day) and place at which the meeting will reconvene.

(b) Notice of Recessed Meetings. If the Board has a website maintained by one or more town employees, notice of the recessed meeting's date, time, and place must appear on the webpage prior to the meeting. No further notice of a properly called recessed meeting is required.

Part VI. Agenda

Rule 13. Agenda

(a) Draft Agenda.

- (1) *Preparation.* The presiding officer, town manager and town clerk shall prepare a draft agenda in advance of each meeting of the town Board.
- (2) *Requesting placement of items on draft agenda.* For a regular meeting, a request to have an item of business placed on the draft agenda must be received by the town manager at least five working days before the date of the meeting. The town manager/town clerk must place an item on the draft agenda in response to a Board member's timely request.
- (3) *Supplemental information/materials.* If the Board is expected to consider a proposed ordinance or ordinance amendment, a copy of the proposed ordinance or amendment shall be attached to the draft agenda. An agenda package shall be prepared that includes, for each item of business listed on the draft agenda, as much background information on the topic as is available and feasible to provide.

- (4) *Delivery to Board members.* Each Board member shall receive a hard or electronic copy of the draft agenda and the agenda package. Except in the case of an emergency meeting, the agenda and agenda package shall be furnished to each member at least twenty-four hours before the meeting.
- (5) *Public inspection.* The draft agenda and agenda package shall be available to the public when the document[s] are ready to be, or have been, circulated.

(b) Adoption of the Agenda.

- (1) *Adoption.* As its first order of business at each meeting, the Board shall review the draft agenda, make whatever revisions it deems appropriate, and adopt a formal agenda for the meeting.
- (2) *Amending the agenda.* Both before and after it adopts the agenda, the Board may add or subtract agenda items by majority vote of the members present and voting, except that
 the Board may not add to the items stated in the notice of a special meeting unless the requirements in Rule 10(d) are satisfied and
 only business connected with the emergency may be considered at an emergency meeting.
- (3) *Designation of items "For Discussion and Consideration."* The Board may designate an agenda item "for discussion and consideration." The designation signifies that the Board intends to discuss the item and may, if it so chooses, take action on the item following the discussion.

(c) Consent Agenda. The Board may designate part of an agenda for a regular meeting as the *consent agenda*. Items may be placed on the consent agenda by the person(s) charged with preparing the draft agenda if the items are judged to be noncontroversial and routine. Prior to the Board's adoption of the meeting agenda under subparagraph (b)(1) of this rule, the request of any member to have an item moved from the consent agenda to unfinished business must be honored by the Board. All items on the consent agenda must be voted on and adopted by a single motion, with the minutes reflecting the motion and vote for each item.

(d) Informal Discussion of Agenda Items. The Board may informally discuss an agenda item even when no motion regarding that item is pending.

Rule 14. Acting by Reference to Agenda or Other Document

The Board shall not deliberate, vote, or otherwise take action on any matter by reference to the agenda or any other document with the intention of preventing persons in attendance from understanding what action is being considered or undertaken. The Board may deliberate and vote by reference to the agenda or any item on the agenda, including the consent agenda, provided copies of the agenda are available for public inspection at the meeting and are sufficiently worded to enable the public to understand what is being deliberated or acted upon.

Rule 15. Order of Business

Items shall be placed on a regular meeting agenda according to the order of business. The usual order of business for each regular meeting shall be as follows:

- adoption of the agenda,
- public comments,
- calendar,
- project updates,
- town manager report,
- items of consent,
- public hearings,
- items for discussion and consideration,
- Mayor and commissioner comments.

Without objection, the mayor may call agenda items in any order most convenient for the dispatch of business.

Part VII. Role of the Presiding Officer

Rule 16. The Mayor

(a) Presiding Officer. When present, the mayor shall preside at meetings of the Board.

(b) Right to Vote. The mayor may vote only when an equal number of affirmative and negative votes have been cast.

(c) Recognition of Members. A member must be recognized by the mayor (or other presiding officer) in order to address the Board, but recognition is not necessary for an appeal pursuant to Rule 29, Motion 1.

(d) Powers as Presiding Officer. As presiding officer, the mayor is to enforce these rules and maintain order and decorum during Board meetings. To that end, the mayor may

- (1) rule on points of parliamentary procedure, to include ruling out of order any motion clearly offered for obstructive or dilatory purposes;
- (2) determine whether a member or other speaker has gone beyond reasonable standards of courtesy in his or her remarks and entertain and rule on objections from other members on this ground;
- (3) entertain and answer questions of parliamentary procedure;
- (4) call a brief recess at any time; and
- (5) adjourn in an emergency.

(e) Appeals of Procedural Rulings. A member may appeal a decision made or answer given by the mayor under subparagraph (d)(1), (2), or (3) in accordance with Rule 29, Motion 1.

Rule 17. The Mayor Pro Tempore

(a) Presiding in Mayor's Absence. When present, the mayor pro tempore shall preside over Board meetings in the mayor's absence with all the powers specified in Rule 16(d).

(b) Delegation of Mayor's Powers/Duties. In the mayor's absence, the Board may confer on the mayor pro tempore any of the mayor's powers and duties. Likewise, if the mayor becomes physically or mentally unable to perform the duties of his or her office, the Board may by unanimous vote declare the mayor incapacitated and confer any of the mayor's powers and duties on the mayor pro tempore. When the mayor announces that he or she is no longer incapacitated, and a majority of the Board concurs, the mayor shall resume the exercise of his or her powers and duties.

(c) **Duty to Vote.** Even when presiding over a Board meeting, the mayor pro tempore has the same duty as other members to vote on all questions unless he or she has been excused from voting on a matter in accordance with Rule 27.

Rule 18. Other Presiding Officer

If both the mayor and mayor pro tempore are absent, the Board may elect from among its members a temporary presiding officer to chair the meeting. While serving as temporary presiding officer, a member has the powers listed in Rule 16(d). Service as a temporary presiding officer does not relieve a member of the duty to vote on all questions unless excused from voting pursuant to Rule 27.

Rule 19. When the Presiding Officer Is Active in Debate

If the mayor becomes active in debate on a particular proposal, he or she may have the mayor pro tempore preside during the Board's consideration of the matter. If the mayor pro tempore is absent or is also actively debating the matter, the mayor may designate another member to preside until the matter is concluded. Similarly, if the mayor pro tempore or a temporary presiding officer is presiding and takes an active part in debating a topic, he or she may designate another Board member to preside temporarily.

Part VIII. Motions and Voting

Rule 20. Action by the Board

Except as otherwise provided in these rules, the Board shall act by motion. Any member may make a motion, not including the mayor.

Rule 21. Second Not Required

No second is required on any motion.

Rule 22. One Motion at a Time

A member may make only one motion at a time.

Rule 23. Withdrawal of Motion

The member who introduces a motion may withdraw the motion unless the motion has been amended or the presiding officer has put the motion to a vote.

Rule 24. Debate

The presiding officer shall state the motion and then open the floor to debate, presiding over the debate according to the principles listed below.

- The maker of the motion is entitled to speak first.
- A member who has not spoken on the issue shall be recognized before a member who has already spoken.
- To the extent practicable, the debate shall alternate between proponents and opponents of the measure.
- No member may speak more than twice on the same substantive motion. A member's first speech on a substantive motion shall be limited to 10 minutes, and any second speech on the same motion shall be limited to five minutes. The same rules apply to debate on a procedural motion, except that a member's first speech shall not exceed five minutes, and any second speech shall be limited to two minutes.

Rule 25. Adoption by Majority Vote

A motion is adopted if supported by a simple majority of the votes cast, a quorum being present, except when a larger majority is required by these rules or state law.

Rule 26. Changing a Vote

A member may change his or her vote on a motion at any time before the presiding officer announces whether the motion has passed or failed. Once the presiding officer announces the result, a member may not change his or her vote without the unanimous consent of the remaining members present. A member's request for unanimous consent to change a vote is not in order unless made immediately following the presiding officer's announcement of the result.

Rule 27. Duty to Vote

(a) Duty to Vote. Every Board member must vote except when excused from voting as provided by this rule.

(b) Grounds for Excusal. A member may be excused from voting on a matter involving the member's own financial interest or official conduct, though not if

the proposal in question is one to alter the compensation or allowances paid to Board members. Members may also be excused from voting when prohibited from voting under G.S. 14-234 (contract providing direct benefit to member), G.S. 160A-381(d) (legislative zoning decision likely to have a direct, substantial, and readily identifiable financial impact on member), or G.S. 160A-388(e)(2) (member's participation in quasi-judicial decision would violate affected person's right to an impartial decision maker). Questions about whether a basis for excusal exists should be directed to the town attorney.

(c) Procedure for Excusal.

- (1) *At member's request.* Upon being recognized at a duly called meeting of the Board, a member who wishes to be excused from voting shall so inform the presiding officer, who must then submit the matter to a vote of the remaining members present. If a majority of the remaining members present vote to excuse the member, the member is excused from voting on the matter.
- (2) *On Board's initiative.* Even when a member has not asked to be excused from voting on a matter, a majority of the remaining Board members present may by motion and vote excuse the member from voting if grounds for doing so exist under paragraph (b).

(d) Consequence of Non-Excused Failure to Vote. Except as specified in paragraph (e), if a member who has not been excused from voting fails to vote on a matter, the member's failure to vote shall be recorded as an affirmative vote, provided

- (1) the member is physically present in the Board chamber, or attending through electronic means or
- (2) the member has physically withdrawn from the meeting or severed the electronic connection without being excused by majority vote of the remaining members present.

(e) Failure to Vote on Certain Zoning Matters. A member's unexcused failure to vote shall not be recorded as an affirmative vote if the motion concerns a proposal to amend, supplement, or repeal a zoning ordinance. Instead, the member's unexcused failure to vote shall be recorded as an abstention.

Rule 28. Substantive Motions

A substantive motion is not in order if made while another motion is pending. Once the Board disposes of a substantive motion, it may not take up a motion that presents essentially the same issue at the same meeting, unless it first adopts a motion to reconsider pursuant to Rule 29, Motion 14.

Rule 29. Procedural Motions

(a) Certain Motions Allowed. The Board may consider only those procedural motions listed in this rule. Unless otherwise noted, each procedural motion may be debated and amended and requires a majority of votes cast, a quorum being present, for adoption.

(b) Priority of Motions. The procedural motions set out in this paragraph are listed in order of priority. A procedural motion is not in order so long as another procedural motion of higher priority is pending, except that

- any procedural motion other than an appeal under Motion 1 is subject to amendment as provided in Motion 12, and
- a motion to call the question (end debate) may be made with regard to any procedural motion in accordance with Motion 9.

When several procedural motions are pending, voting must begin with the procedural motion highest in priority, provided that a motion to amend or end debate on the highest priority motion must be voted on first.

Motion 1. To Appeal a Ruling of the Presiding Officer. Any member may appeal the presiding officer's ruling on whether a motion is in order or on whether a speaker has violated reasonable standards of courtesy. The presiding officer's response to a question of parliamentary procedure may also be appealed by any member. An appeal is in order immediately after the disputed ruling or parliamentary response and at no other time. The member who moves to appeal need not be recognized by the presiding officer, and if timely made, the motion may not be ruled out of order.

Motion 2. To Adjourn. This motion may be used to close a meeting. It is not in order if the Board is in closed session.

Motion 3. To Recess to a Time and Place Certain. This motion may be used to call a recessed meeting as permitted under Rule 12. The motion must state the time (including the date, if the meeting will reconvene on a different day) and place at which the meeting will resume. The motion is not in order if the Board is in closed session.

Motion 4. To Take a Brief Recess.

Motion 5. To Follow the Agenda. This motion must be made at the time an item of business that deviates from the agenda is proposed; otherwise, the motion is out of order as to that item.

Motion 6. To Suspend the Rules. To be adopted, a motion to suspend the rules must receive affirmative votes equal to at least two-thirds of the Board's actual membership, excluding vacant seats. The Board may not suspend provisions in these rules that are required under state law.

Motion 7. To Divide a Complex Motion. This motion is in order whenever a member wishes to consider and vote on parts of a complex motion separately. The member who makes this motion must specify how the complex motion will be divided.

Motion 8. To Defer Consideration. The Board may defer its consideration of a substantive motion, and any proposed amendments thereto, to an unspecified time. A motion that has been deferred expires unless the Board votes to revive it pursuant to Motion 13 within 100 days of deferral. A new motion having the same effect as a deferred motion may not be introduced until the latter has expired.

Motion 9. To End Debate (Call the Previous Question). If adopted, this motion terminates debate on a pending motion, thereby bringing it to an immediate vote. This motion is not in order until every member has had an opportunity to speak once on the pending motion.

Motion 10. To Postpone to a Certain Time. This motion may be employed to delay the Board's consideration of a substantive motion, and any proposed amendments thereto, until a designated day, meeting, or hour. During the period

of postponement, the Board may not take up a new motion raising essentially the same issue without first suspending its rules pursuant to Motion 6.

Motion 11. To Refer a Motion to a Committee. The Board may vote to refer a substantive motion to a committee for study and recommendations. While the substantive motion is pending before the committee, the Board may not take up a new motion raising essentially the same issue without first suspending its rules pursuant to Motion 6. If the committee fails to report on the motion within 60 days of the referral date, the Board must take up the motion if asked to do so by the member who introduced it.

Motion 12. To Amend.

(a) Germaneness. A motion to amend must concern the same subject matter as the motion it seeks to alter.

(b) Limit on Number of Motions to Amend. When a motion to amend is under consideration, a motion to amend the amendment may be made; however, no more than one motion to amend and one motion to amend the amendment may be pending at the same time.

(c) Amendments to Ordinances. Any amendment to a proposed ordinance must be reduced to writing before the vote on the amendment.

Motion 13. To Revive Consideration. The Board may vote to revive consideration of any substantive motion that has been deferred pursuant to Motion 8, provided it does so within 100 days of its vote to defer consideration.

Motion 14. To Reconsider. The Board may vote to reconsider its action on a matter, provided the motion to reconsider is made (a) at the same meeting during which the action to be reconsidered was taken and (b) by a member who voted with the prevailing side. For purposes of this motion, “the same meeting” includes any continuation of a meeting through a motion to recess to a certain time and place (Motion 3). The motion is not in order if it interrupts the Board’s deliberation on a pending matter.

Motion 15. To Rescind. The Board may vote to rescind an action taken at a prior meeting provided rescission is not forbidden by law.

Motion 16. To Prevent Reintroduction for Six Months. This motion may be

used to prevent the reintroduction of a failed substantive motion for a time, but it is in order only when made immediately following the substantive motion's defeat. To be adopted, this motion must receive votes equal to at least two-thirds of the Board's actual membership, excluding vacant seats. If this motion is adopted, the ban on reintroduction remains in effect for six months or until the Board's next organizational meeting, whichever occurs first.

Part IX. Ordinances and Contracts

Rule 30. Introduction of Ordinances

For purposes of these rules, the "date of introduction" for a proposed ordinance is the date on which the Board first votes on the proposed ordinance's subject matter.

Rule 31. Adoption, Amendment, and Repeal of Ordinances

(a) Adoption of Ordinances.

- (1) *Proposed ordinances to be in writing.* No proposed ordinance shall be adopted unless it has been reduced to writing and distributed to members before a vote on adoption is taken.
- (2) *Adoption on date of introduction.* To be approved on the date of introduction, a proposed ordinance or any action having the effect of an ordinance must receive affirmative votes equal to at least two-thirds of the Board's actual membership, excluding vacant seats.
- (3) *Adoption after date of introduction.* To be approved after the date of introduction, a proposed ordinance or any action having the effect of an ordinance must receive affirmative votes equal to at least a majority of all Board members not excused from voting on the matter. In calculating the number of affirmative votes necessary for approval, the Board shall count the mayor's vote if there is an equal division.

(b) Amendment and Repeal of Ordinances. The same voting requirements that govern the adoption of proposed ordinances also apply to the amendment or repeal of an ordinance.

Rule 32. Adoption of the Budget Ordinance

(a) Special Rules for the Adoption or Amendment of the Budget Ordinance.

Notwithstanding any provision in the town charter, general law, or local act,

- (1) the Board may adopt or amend the budget ordinance at a regular, work session, or special meeting of the Board by a simple majority of those members present and voting, a quorum being present;
- (2) no action taken with respect to the adoption or amendment of the budget ordinance need be published or is subject to any other procedural requirement governing the adoption of ordinances or resolutions by the Board; and

(b) Notice Requirements for Budget Meetings. During the period beginning with the submission of the budget to the Board and ending with the adoption of the budget ordinance, the Board may hold any special meetings that may be necessary to complete its work on the budget ordinance. Except for the notice requirements of the open meetings law, which continue to apply, no provision of law concerning the call of special meetings applies during that period so long as

- each member of the board has actual notice of each special meeting called for the purpose of considering the budget and
- no business other than consideration of the budget is taken up.

(c) No Authority for Closed Sessions. This rule shall not be construed to authorize the Board to hold closed sessions on any basis other than the grounds set out in Rule 5.

Rule 33. Approval of Contracts and Authorization of Expenditures

(a) Contracts to be in Writing. No contract shall be approved or ratified by the town Board unless it has been reduced to writing at the time of the Board's vote.

(b) Approval of Contracts. To be approved or ratified, a contract must receive affirmative votes equal to at least a majority of all Board members not excused from voting on the contract, including the mayor's vote in the event of a tie.

(c) Authorization of Expenditure of Public Funds. The same vote necessary to approve or ratify a contract is required for the Board to authorize the expenditure

of public funds, except when the expenditure is authorized pursuant to Rule 32.

Part X. Public Hearings and Comment Periods

Rule 34. Public Hearings

(a) Calling Public Hearings. In addition to holding public hearings required by law, the Board may hold any public hearings it deems advisable. The Board may schedule hearings or delegate that responsibility to town staff members, as appropriate, except when state law directs the Board itself to call the hearing. If the Board delegates scheduling authority, it must provide adequate guidance to assist staff members in exercising that authority.

(b) Public Hearing Locations. Public hearings may be held anywhere within the town or within the county where the town is located.

(c) Rules for Public Hearings. The Board may adopt reasonable rules for public hearings that, among other things,

- fix the maximum time allotted to each speaker,
- provide for the designation of spokespersons for groups of persons supporting or opposing the same positions,
- provide for the selection of delegates from groups of persons supporting or opposing the same positions when the number of persons wishing to attend the hearing exceeds the capacity of the hall (so long as arrangements are made, in the case of a hearing subject to the open meetings law, for those excluded from the hall to listen to the hearing), and
- provide for the maintenance of order and decorum in the conduct of the hearing.

(d) Notice of Public Hearings. Any public hearing at which a majority of the Board is present shall be considered part of a regular or special meeting. Consequently, the relevant notice and related requirements of the open meetings law, as set out in Rules 9 through 12, apply to such hearings. Some statutes mandate additional notice for particular types of hearings, and such notice must be provided

together with notice of the meeting during which the hearing will take place.

(e) Continuing Public Hearings. The Board may continue any public hearing without further advertisement to a time and place certain, provided the time (including the date, if the hearing will resume on a different day) and place of the continued hearing are announced in open session. Except for hearings conducted pursuant to paragraph (g), if a quorum of the Board is not present for a properly scheduled public hearing, the hearing must be continued until the Board's next regular meeting without further advertisement.

(f) Conduct of Public Hearings. At the time appointed for the hearing, the mayor shall call the hearing to order and proceed to allow public input in accordance with any rules adopted by the Board for the hearing. Unless the Board extends the hearing, when the time allotted for the hearing expires, or when no one wishes to speak who has not done so, the mayor shall entertain a motion to close the hearing, and the Board shall resume the regular order of business.

(g) Public Hearings by Less Than a Majority of Board Members. Nothing in this rule prevents the Board from appointing a member or members to hold a public hearing on the Board's behalf, except when state law requires that the Board itself conduct the hearing.

Rule 35. Public Comment Periods

(a) Frequency of Public Comment Periods. The Board must provide at least one opportunity for public comment each month at a regular meeting, except that the Board need not offer a public comment period during any month in which it does not hold a regular meeting.

(b) Rules for Public Comment Periods. Following are the rules for public comment periods:

1. The maximum time allotted to each speaker is three minutes.
2. The Mayor may require the designation of spokespersons for groups supporting or opposing the same positions,
3. The Mayor may require selection of delegates from groups supporting or opposing the same positions when the number of persons wishing to attend the public comment period exceeds the capacity of the hall (so long as

arrangements are made for those excluded from the hall to listen to the hearing), and

4. The Mayor will ensure that order and decorum is observed in the conduct of the public comment period.

(c) Content-Based Restrictions Generally Prohibited. The Board may not restrict speakers based on subject matter, as long as their comments pertain to subjects within the Board’s real or apparent jurisdiction.

Part XI. Appointments and Appointed Bodies

Rule 36. Appointments

(a) Appointments in Open Session. The Board must consider and make any appointment to another body or, in the event of a vacancy on the Board, to its own membership in open session.

(b) Nomination and Voting Procedure. The Board shall use the following procedure to fill a vacancy in the Board itself or in any other body over which it has the power of appointment. The mayor shall open the floor for nominations, whereupon Board members may put forward and debate nominees. When debate ends, the mayor shall call a vote of the members on each nominee. The voting shall continue until a nominee receives a majority of votes cast.

(c) Duty to Vote. It is the duty of each member to cast a vote for or against each nominee.

Rule 37. Committees and Boards

(a) Establishment and Appointment. The Board may establish temporary and standing committees, boards, and other bodies to help carry on the work of town government. Unless otherwise provided by law or the Board, the power of appointment to such bodies lies with the Board.

(b) Open Meetings Law. The requirements of the open meetings law apply whenever a majority of an appointed body’s members gather in person or simultaneously by electronic means to discuss or conduct official business. They do not apply to meetings solely among the town’s professional staff.

(c) Procedural Rules. The Board may prescribe the procedures by which the town's appointed bodies operate, subject to any statutory provisions applicable to particular bodies. In the absence of rules adopted by the Board, an appointed body may promulgate its own procedural rules, so long as they are in keeping with any relevant statutory provisions and generally accepted principles of parliamentary procedure.

Part XII. Miscellaneous

Rule 38. Amendment of the Rules

These rules may be amended at any regular or work session meeting, or at any properly called special meeting for which amendment of the rules is one of the meeting's stated purposes. Any amendment to these rules must be consistent with the town charter, any relevant statutes, and generally accepted principles of parliamentary procedure. To be adopted, a motion to amend these rules must be approved by a majority of the Board's members, excluding vacant seats.

Rule 39. Reference to Robert's Rules of Order Newly Revised

The Board shall refer to *Robert's Rules of Order Newly Revised* for guidance when confronted with a procedural issue not covered by these rules or state law. Having consulted *Robert's*, the mayor shall make a ruling on the issue subject to appeal to the Board under Rule 29, Motion 1.