



## **Town of Beaufort, NC**

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

### **Board of Commissioners**

#### **Work Session Meeting**

**4:00 PM Monday, May 23, 2022**

**Beaufort Fire Department, 506 Live Oak Street**

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#### **Call To Order**

#### **Roll Call**

#### **Agenda Approval**

#### **Closed Session**

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

#### **Public Comment**

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

1. Rezone 801 Mulberry Street totaling 15.87 acres from TR to PUD With Master Plan & Special Use Permit
2. Sewer Allocation Request- Proposed Salt Wynd Preserve Subdivision
3. Grant Funding Assistance Resolution- Cedar Street Pervious Pavement Parking Lane Construction
4. Fourth of July Parade Event Request
5. Minutes
6. Personnel Policy
7. Residential Solid Waste Fee Increase
8. FY 2022 Budget Amendment 10
9. FY 2022 Budget Amendment 11
10. Financial Notes
11. Budget Work Session

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

#### **Adjourn**



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**Board of Commissioners  
Work Session  
4:00 PM Monday, May 23, 2022  
Town Hall Conference Room**

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

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

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

**BUDGET AMENDMENT REQUIRED:**  
No



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**Board of Commissioners  
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4:00 PM Monday, May 23, 2022  
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**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Rezone 801 Mulberry Street totaling 15.87 acres from TR to PUD With Master Plan & Special Use Permit

**BRIEF SUMMARY:**

At their May 16<sup>th</sup> meeting the Planning Board recommended unanimously the Rezoning to PUD with Master Plan with three recommended conditions which are:

- That the developer work with the Town to provide an easement or dedication of a multi-use path area for the construction of a multi-use trail as included in the adopted Bicycle & Pedestrian Plan.
- That the buffer area identified on the master plan be retained as natural and that the density shown on the Master Plan not be exceeded.
- And that the Mixed Use Structures be submitted as site plans for review by the Planning Board and Board of Commissioners.

The Board also recommended the Special Uses as proposed by the applicant.

Other pertinent information regarding this request is that the applicants are **NOT** requesting any variances from the standards of the ordinance.

Under the current TR Zone all the uses contained in the Master Plan would be either permitted by right or Special Uses except the proposed condominiums. (See Attachment I - Section 8-B Transitional Zoning District)

**REQUESTED ACTION:**

Set Public Hearing for Rezoning to PUD with Master Plan  
Set Evidentiary Hearing for Special Use Permit

**EXPECTED LENGTH OF PRESENTATION:**

Staff Report - 15 Minutes

**SUBMITTED BY:**

Kyle Garner, AICP  
Planning & Inspections Director



# Staff Report

**To:** Board of Commissioners  
**From:** Kyle Garner, AICP

**Date:** 5/17/2022  
**Meeting Date:** 6/13/2022

## Case Number 22-11

### Summary of Request:

Rezone 801 Mulberry Street totaling 15.87 acres from TR to PUD With Master Plan & Special Use Permit

### Background

#### Location(s) & PIN

730618414806000

#### Owners Applicant

Ballou-Lewis Properties, LLC  
Same

#### Current Zoning

TR

#### Lot(s) Size & Conformity Status

Conforming

#### Existing Land Use

Former School Site

#### Adjoining Land Use & Zoning

**North** Single Family zoned – R-8  
**South** Across Live Oak by Commercial Uses zoned – B-1  
**East** Single Family zoned – R-8  
**West** Single Family zoned – R-8

#### Special Flood Hazard Area

Yes     No

#### Public Utilities

Water                     Available             Not Available  
Sewer                     Available             Not Available

#### Additional Information

See Staff Comments

#### Requested Action

Conduct Public Hearing for Rezoning Discussion.

- Approve the request;
- Approve the request with conditions to the PUD Master Plan as recommended by the Planning Board
- Deny the request; or

Conduct Evidentiary Hearing For Special Uses

- Decision on Findings of Fact
- Decision on Special Use Permit

## Staff Comments

The request before the Board is actually two separate request. They are as follows:

- First, there is the rezoning from Transitional (TR) zoning to Planned Unit Development (PUD) with a Master Plan;
- Next, is the Special Use Request for the Uses in the PUD, as all uses requested require a Special Use Permit. They include Duplexes, Condominiums, Mixed Use, Event Center, and Catering Kitchen/Restaurant.

At their May 16<sup>th</sup> meeting the Planning Board recommended unanimously the Rezoning to PUD with Master Plan with three recommended conditions which are:

- That the developer work with the Town to provide an easement or dedication of a multi-use path area for the construction of a multi-use trail as included in the adopted Bicycle & Pedestrian Plan.
- That the buffer area identified on the master plan be retained as natural and that the density shown on the Master Plan not be exceeded.
- And that the Mixed Use Structures be submitted as site plans for review by the Planning Board and Board of Commissioners.

The Board also recommended the Special Uses as proposed by the applicant.

Other pertinent information regarding this request is that the applicants are **NOT** requesting any variances from the standards of the ordinance as well as a CAMA Map amendment as the proposed density is close to the Medium Density of five units per acre and staff has discussed this with the CAMA District Planner.

Under the current TR Zone all the uses contained in the Master Plan would be either permitted by right or Special Uses except the proposed condominiums. (See Attached Section 8-B Transitional Zoning District)

Data:

Total Acreage - 15.87 Acres

Total Open Space – 3.55 Acres or 22%

Proposed 5.5 Dwelling Units Per Acre

42 Duplex Units

36 Condominium Units

10 Mixed Use Units

**SPECIAL USE PERMIT**

The request to a Planned Unit Development (PUD) requires that each proposed use receive a Special Use Permit meaning that there are **no permitted uses by right** and the applicant has to request these uses. This process is a little different than other Special Uses that are included in a use table or listed in a specific zoning district, however, the same process is used in these situations. Included below are the criteria that the Board will need to base its decision on its Finding of Fact.

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

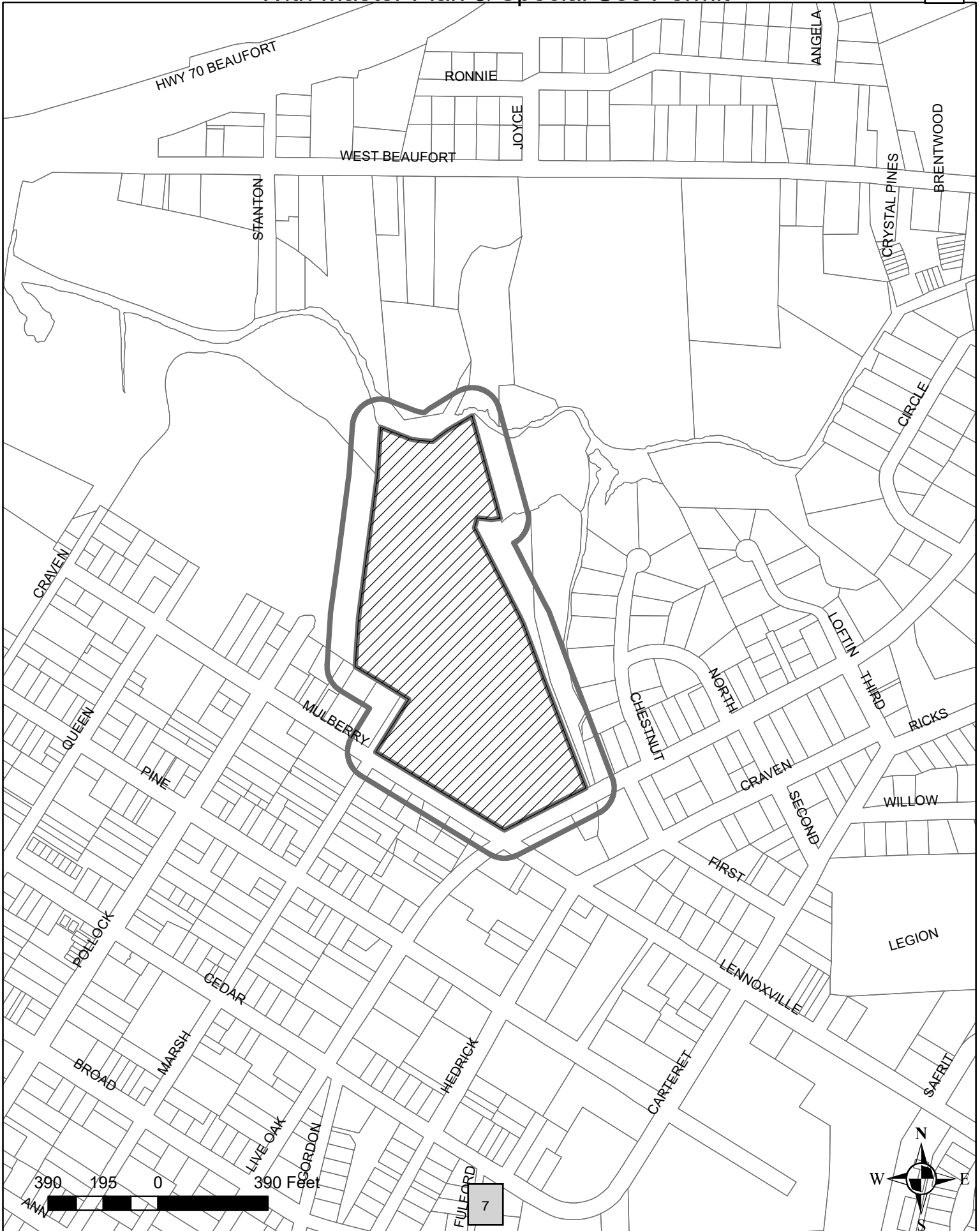
**E) Required Findings**

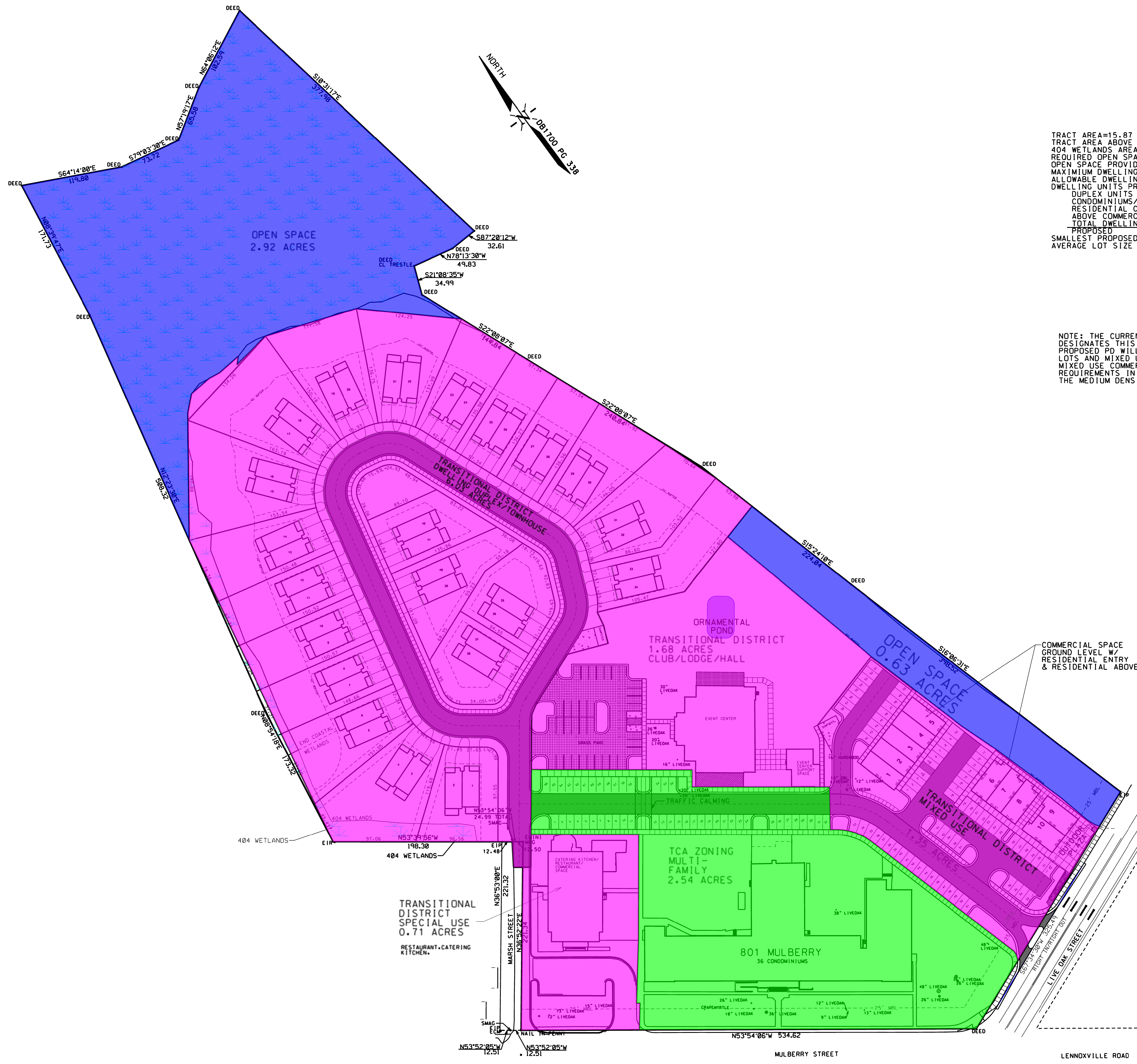
1) In addition to any other findings or requirements as specified by any other section of this Ordinance, before any application for a special use may be granted or denied, the BOC shall make each of the following findings:

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

- Attachments:**
- Attachment B - Vicinity Map with 100' Notification Buffer
  - Attachment C – Proposed Master Plan with Underlying Zoning
  - Attachment D - Owners Within 200’
  - Attachment E – Current Zoning Map
  - Attachment F - CAMA Future Land Use Map
  - Attachment G – Environmental Conditions
  - Attachment H – TR Zoning Info

# Vicinity Map - Case # 22-11 - 801 Mulberry Street Rezoning From TR to PUD With Master Plan & Special Use Permit





TRACT AREA=15.87 ACRES  
 TRACT AREA ABOVE COASTAL MARSH= 561035 SF (12.88 ACRES)  
 404 WETLANDS AREA= 4863,17 SF  
 REQUIRED OPEN SPACE 15% TRACT AREA=2.38 ACRES  
 OPEN SPACE PROVIDED=3.55 ACRES  
 MAXIMUM DWELLING UNITS PER ACRE = 6  
 ALLOWABLE DWELLING UNITS =95  
 DWELLING UNITS PROPOSED  
 DUPLEX UNITS 42 DWELLING UNITS  
 CONDOMINIUMS/SCHOOL 36 DWELLING UNITS  
 RESIDENTIAL CONDO ABOVE COMMERCIAL 10 DWELLING UNITS  
 TOTAL DWELLING UNITS 88 DWELLING UNITS  
 PROPOSED  
 SMALLEST PROPOSED LOT 7743 SF  
 AVERAGE LOT SIZE 9938 SF

NOTE: THE CURRENT 2006 TOWN OF BEAUFORT FUTURE LAND USE PLAN DESIGNATES THIS PROPERTY AS MEDIUM DENSITY RESIDENTIAL. THIS PROPOSED PD WILL ADD ADDITIONAL USES IN CONDOMINIUMS, DUPLEX LOTS AND MIXED USE COMMERCIAL ALONG WITH RESIDENTIAL ABOVE MIXED USE COMMERCIAL. THIS PROPOSED PD WILL MEET THE DENSITY REQUIREMENTS IN A PD AND THE DUPLEX LOTS WILL AVERAGE ABOVE THE MEDIUM DENSITY LOT SIZE REQUIREMENT.

LEGEND

- OPEN SPACE
- TCA UNDERLYING ZONE
- TR UNDERLYING ZONE
- PERVIOUS CONCRETE
- IMPERVIOUS SURFACE
- GRASS PAVE
- PERVIOUS PAVERS

REVISIONS:

No.	BY	DATE	DESCRIPTION

TR/OS TO PD REZONING REQUEST SITE PLAN

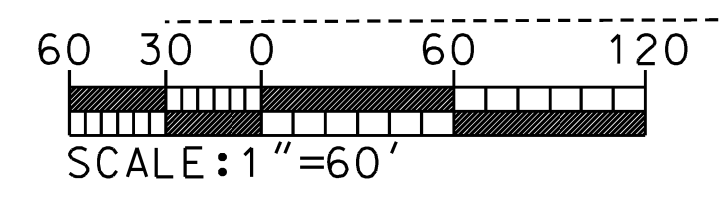
**801 MULBERRY STREET**

BEAUFORT, CARTERET COUNTY, NORTH CAROLINA

CLIENT: BALLOU-LEWIS PROPERTIES, LLC  
 ADDRESS: PO BOX 662 GREENVILLE, NC 27835  
 PHONE: 252-531-9704

DESIGNED: RDC
DRAWN: RC/EGC
CHECKED: RDC
APPROVED: RDC
DATE: 3/28/22
SCALE: 1"=60'

**THE CULLIPHER GROUP P.A.**  
 ENGINEERING & SURVEYING SERVICES  
 151A HIGHWAY 24  
 MORRISVILLE, N.C. 28557  
 (252) 773-0090 LICENSE NO. C-4482  
**FOR ILLUSTRATION PURPOSES**  
**RONALD D. CULLIPHER P.E.**



<u>OWNER</u>	<u>MAIL_HOU</u>	<u>MAIL_ST</u>	<u>MAIL_CITY</u>	<u>IL_ST</u>	<u>MAIL_ZI</u>	<u>MAIL_ADD2</u>
500 MARSH STREET LLC			MT PLEASANT	SC	29465	PO BOX 643
900 LIVE OAK JV LLC	305	TRANSYLVANIA AVENUE	RALEIGH	NC	6951 27609	
AMERICAN TOWERS LLC			ATLANTA	GA	31139	PO BOX 723597
BALLOU-LEWIS PROPERTIES LLC			GREENVILLE	NC	27835	PO BOX 662
BISHOP,STEPHEN F ETUX GAIL B	131	CRAVEN STREET	BEAUFORT	NC	28516	
BRYANT,MAGALENE JAMES	515	MARSH STREET	BEAUFORT	NC	28516	
BURBRIDGE,ANNIE ETVIR WILLIAM	518	MARSH STREET	BEAUFORT	NC	28516	
CARTERET COUNTY	302	COURTHOUSE SQUARE	BEAUFORT	NC	28516	SUITE 200
CHAPLAIN,RICHARD M JR ETUX JAN			BEAUFORT	NC	28516	PO BOX 2304
CHAPPELL,LIBBY	108	CHESTNUT DRIVE	BEAUFORT	NC	28516	
COPE,ALICE H	517	LIVE OAK ST	BEAUFORT	NC	28516	
DAILEY,MICHAEL P ETUX PAULA	905	LIVE OAK STREET	BEAUFORT	NC	28516	
DAVIS,VENUS L/T	513	LIVE OAK ST	BEAUFORT	NC	28516	
DURHAM,SAMMIE L ETUX LINDA	711 1/2	MULBERRY ST	BEAUFORT	NC	1921 28516	
FINLEY,JOHN KARL ETUX DENISE C	106	CHESTNUT DRIVE	BEAUFORT	NC	1719 28516	
HABER,MARTIN JOSEPH	711	MULBERRY ST UNIT A	BEAUFORT	NC	1921 28516	
HAILEY,CYNTHIA ETAL K. THURMAN	804	MULBERRY STREET	BEAUFORT	NC	28516	
HENRY,JULIANNA	515 1/2	MARSH ST	BEAUFORT	NC	1917 28516	
HOLZ,LINDA HARRIS TRUSTEE	808	SOUTH IRVING STREET	ARLINGTON	VA	22204	
HUBBARD,SCOTT	2233	EAST REDSTONE TRAIL	SLANESVILLE	WV	3392 25444	
HUGHES DEVELOPMENT LLC	901-F	PAVERSTONE DRIVE	RALEIGH	NC	27615	
HUNT,R H	118	BRIAR PATCH DR	BEAUFORT	NC	1719 28516	C/O JASON M HUNT
KOTCH,MARTIN JOEL ETUX INDA W	717	MULBERRY STREET	BEAUFORT	NC	28516	
LAND,LARRY MARTIN	700	LANDS POINTE ROAD	MOREHEAD CITY	NC	8946 28557	
LANIER,PEYTON	566	WEST BEAUFORT RD	BEAUFORT	NC	28516	
LDA&J LLC	279	GATSEY LANE	BEAUFORT	NC	28516	
MAIER,JESSICA N ETVIR STEPHEN	802	MULBERRY STREET	BEAUFORT	NC	28516	
MEDLIN,JOE L ETUX JENNIFER	2265	MEDLIN RD	CLAYTON	NC	27520	
MULBERRY STREET PROPERTIES LLC			MT PLEASANT	SC	29465	PO BOX 643
O'NEAL,JOHN B	3008-B	RUFFIN STREET	RALEIGH	NC	27607	
PINER,ROSALIE C L/T	102	CHESTNUT DR	BEAUFORT	NC	28516	
SALTER,JO ANN	100	CHESTNUT DRIVE	BEAUFORT	NC	28516	
WILKO HOLDINGS LLC	801	PLAZA BOULEVARD	KINSTON	NC	28501	

WRIGHT,DAVID WINSLOW ETAL  
WRIGHT,MARY B

624

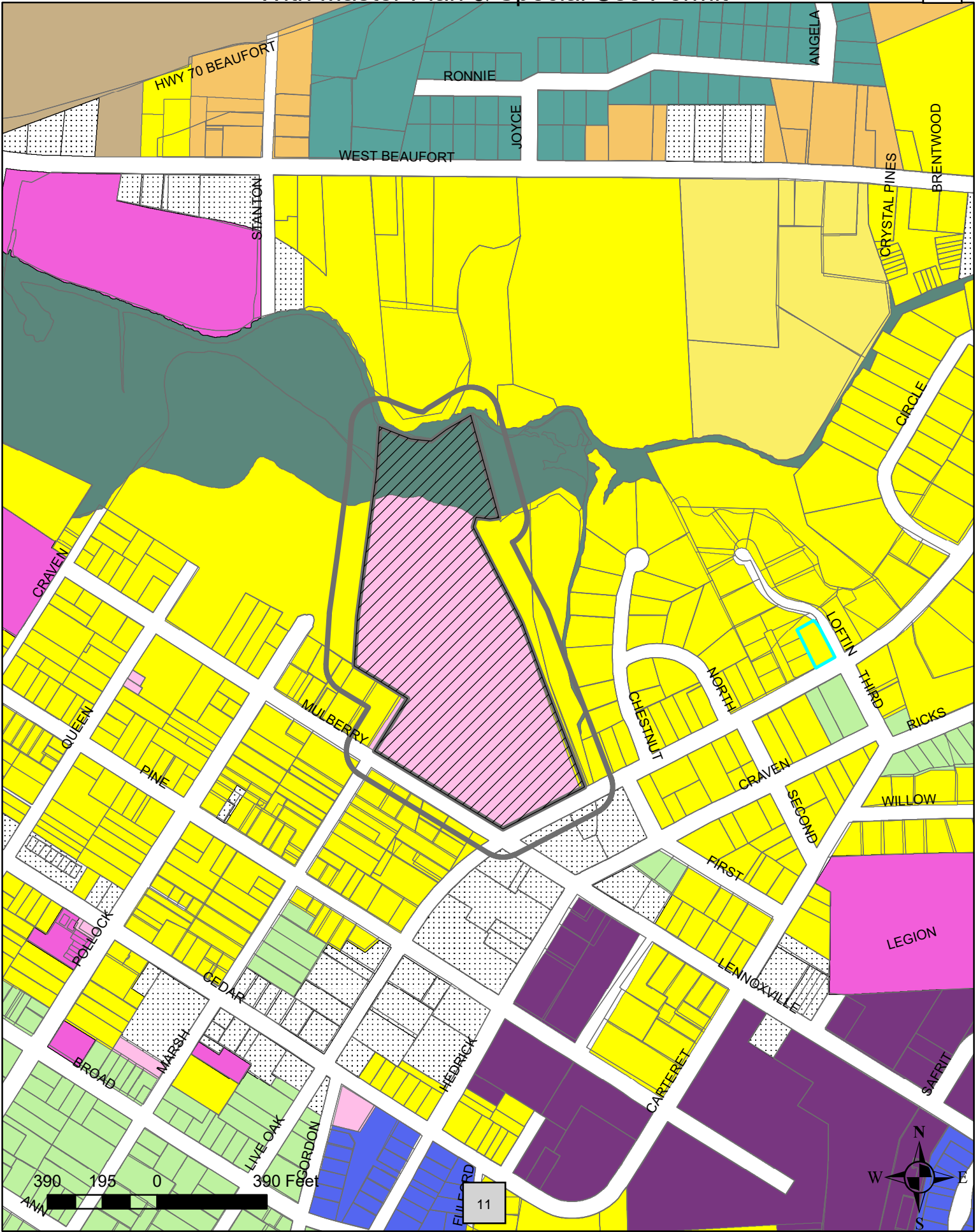
HIGHWAY 101

BEAUFORT  
AHOSKIE

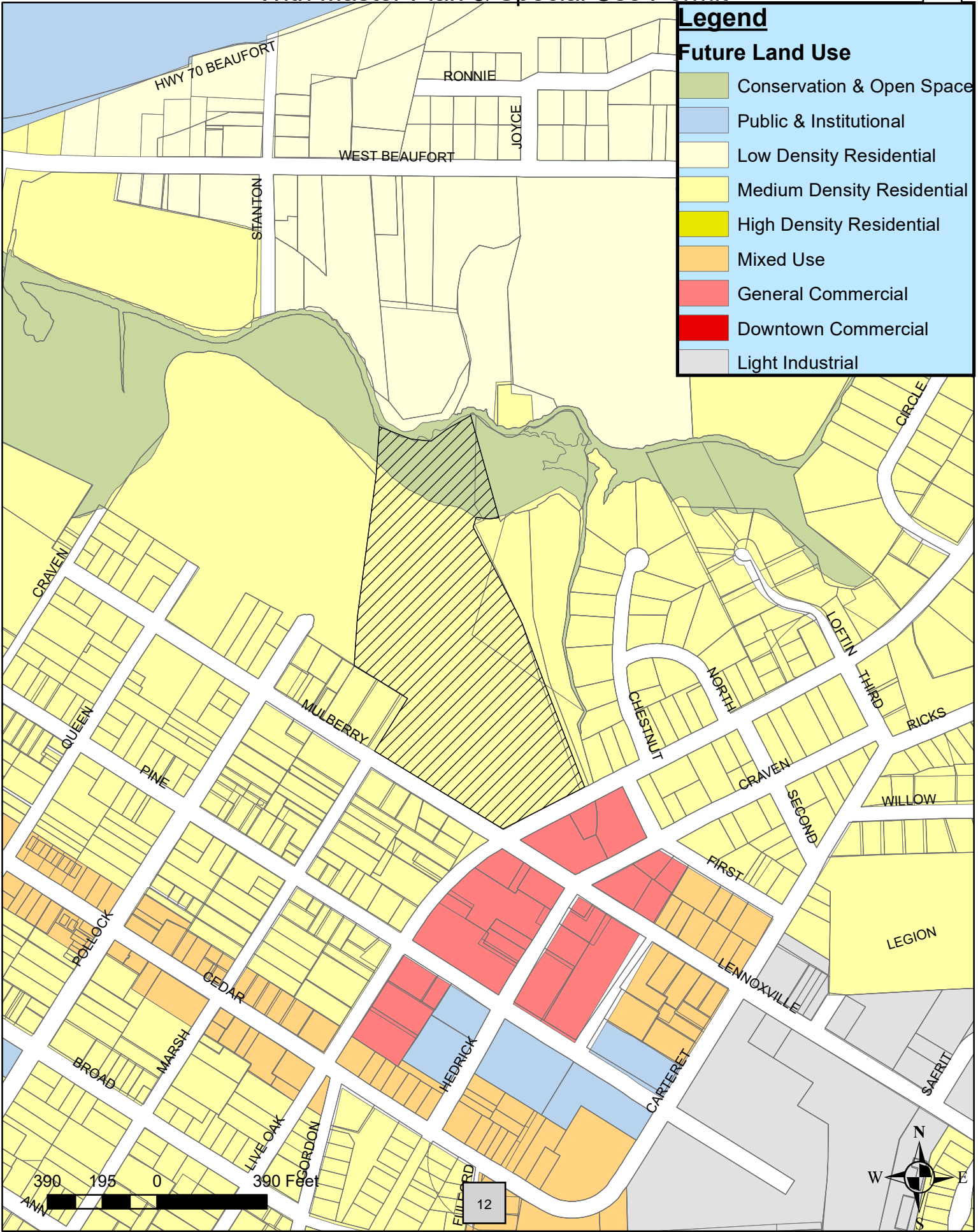
NC  
NC

28516  
27910 PO BOX 986

# Zoning Map - Case # 22-11 - 801 Mulberry Street Rezoning From TR to PUD With Master Plan & Special Use Permit



# CAMA Map - Case # 22-11 - 801 Mulberry Street Rezoning From TR to PUD With Master Plan & Special Use Permit

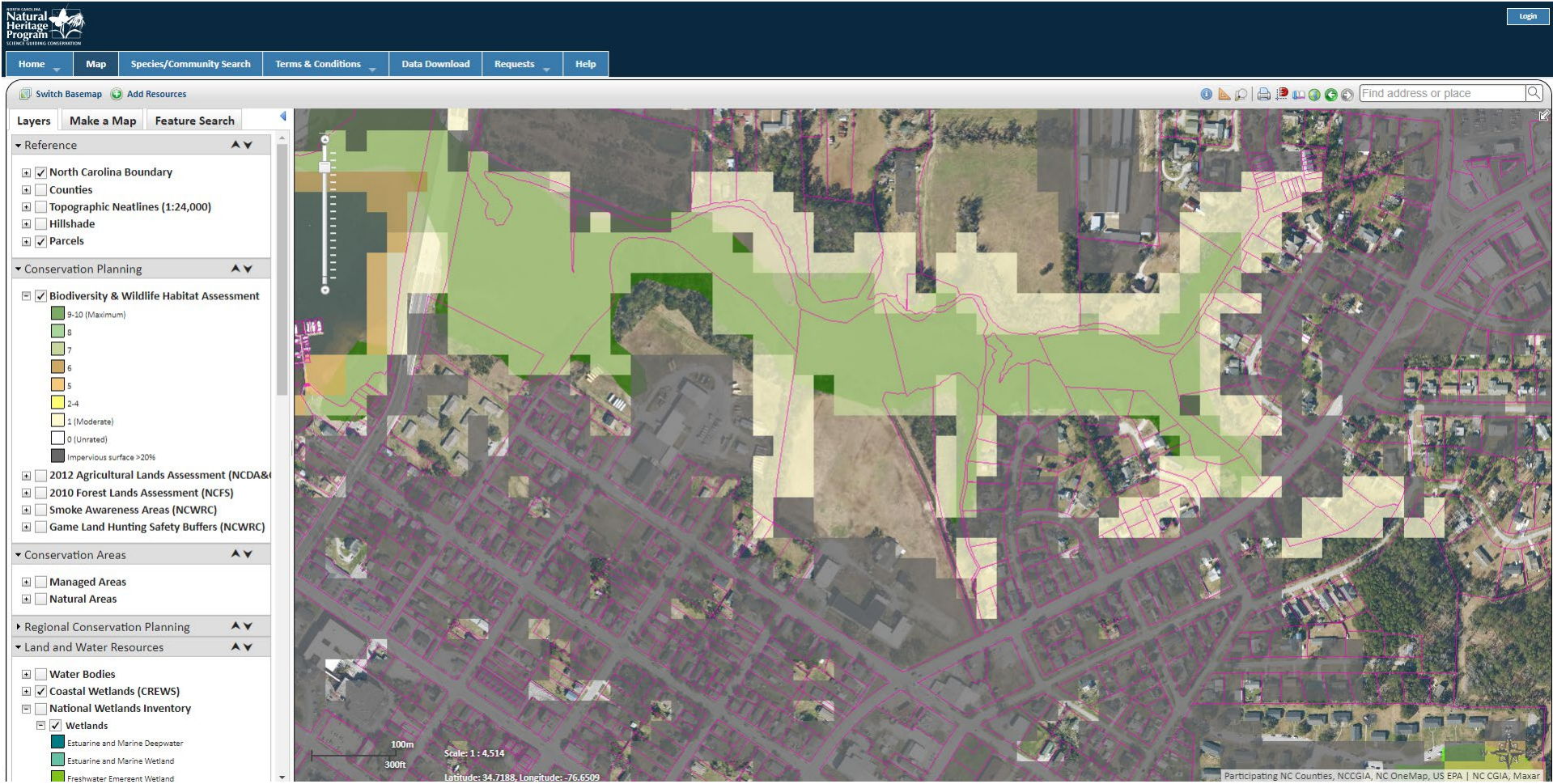


# Environmental Conditions: 801 Mulberry Street

These maps were prepared by Town of Beaufort planning staff for informational purposes using the Natural Heritage Program Data Explorer.

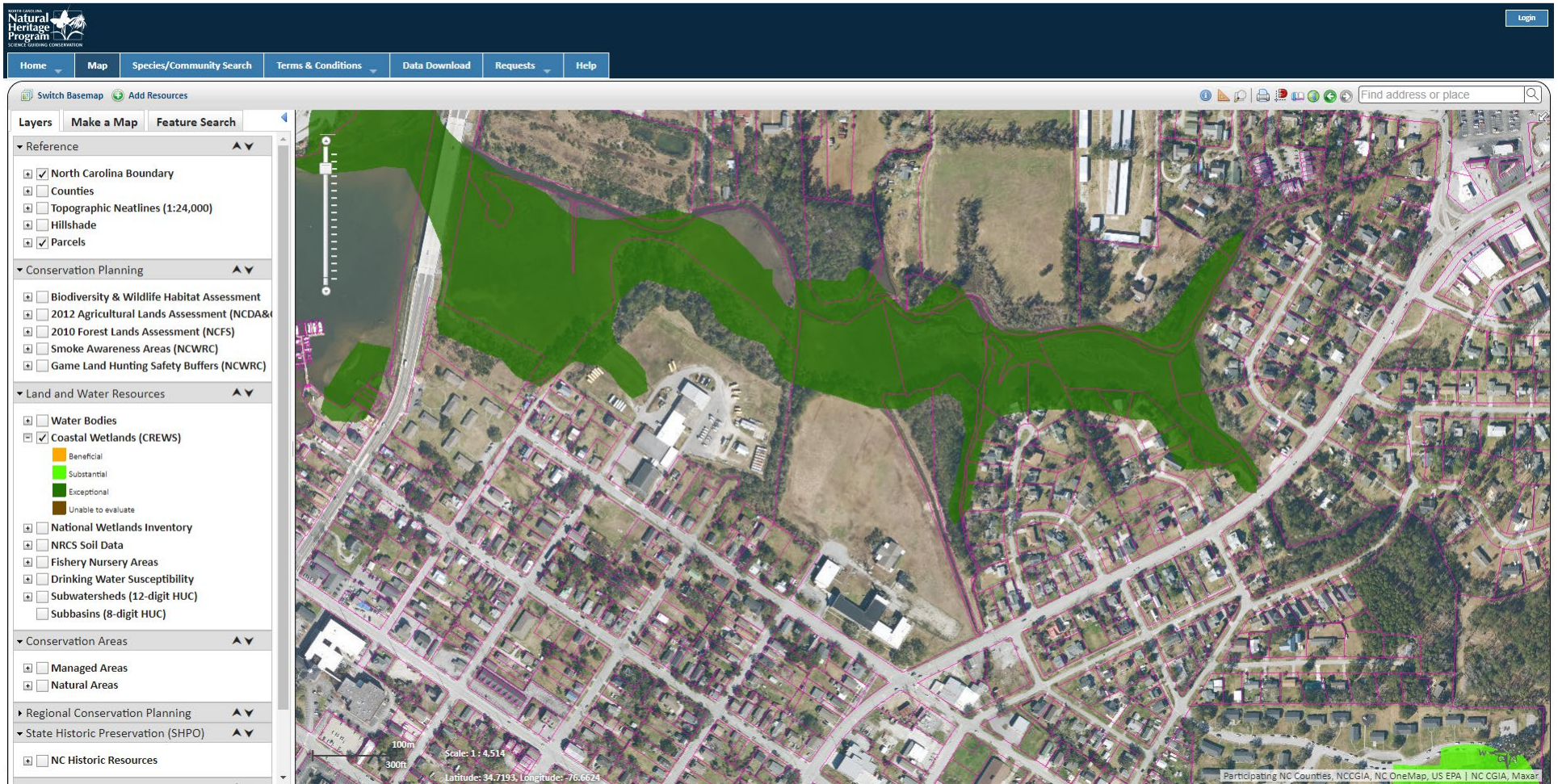
## Natural Heritage Program Biodiversity & Wildlife Habitat Assessment

The Biodiversity and Wildlife Habitat Assessment is a map that represents the highest priority areas for conservation of wildlife habitat and biodiversity in North Carolina.



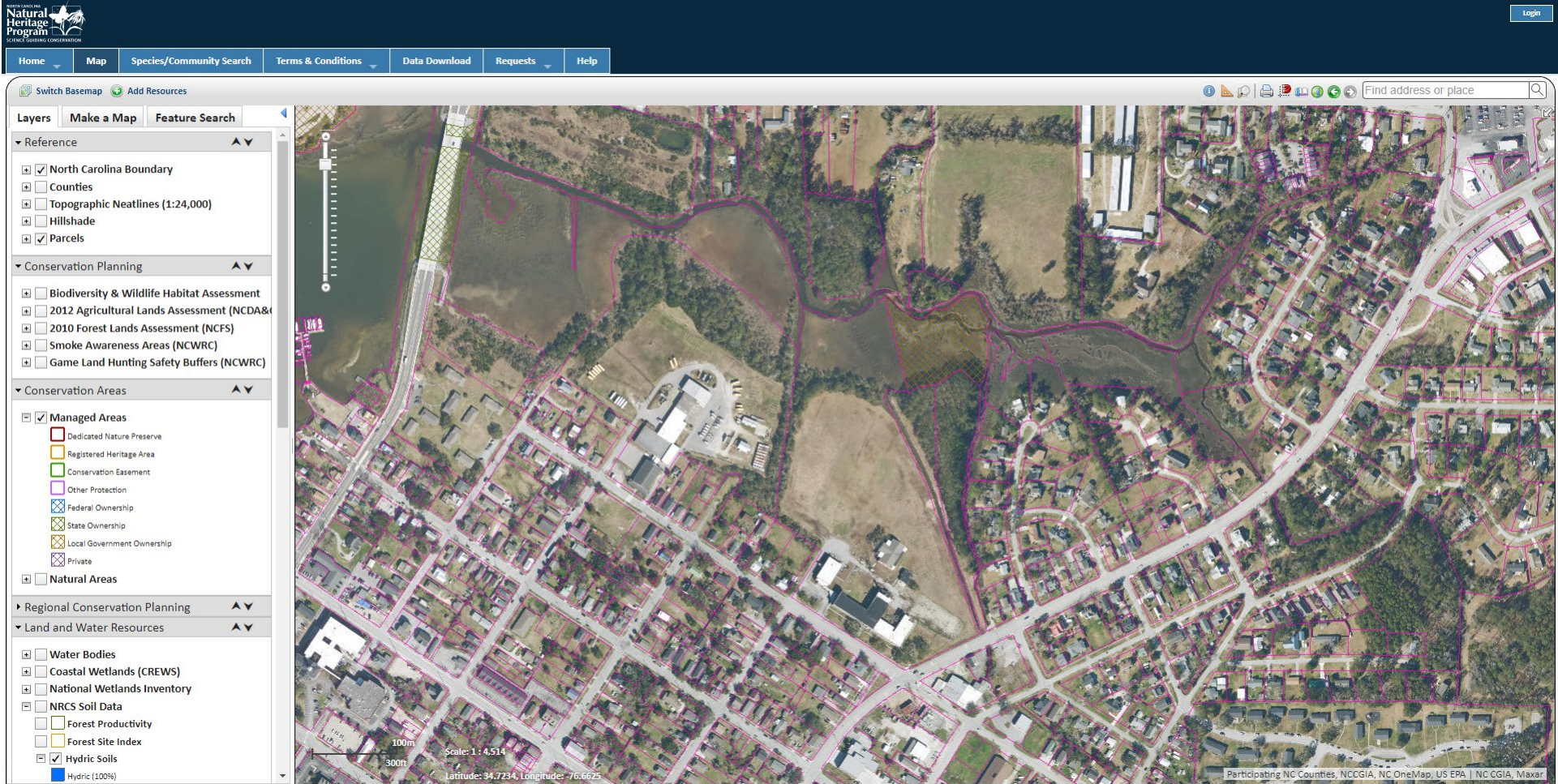
# NC Coastal Region Evaluation of Wetland Significance (NC CREWS)

The North Carolina Coastal Region Evaluation of Wetland Significance, or NC-CREWS, is a watershed-based wetlands assessment looking at water quality, wildlife habitat, and hydrologic functions of individual wetlands aimed to illustrate the ecological importance of wetlands.



# Managed Conservation Areas

A local-government owned managed area is located nearby the property.



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

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

- 1) Minimum Lot Size.  
All lots in the TR district shall be a minimum of eight thousand square feet (8,000 ft<sup>2</sup>).
- 2) Minimum Lot Width.  
All lots in the TR district shall have a minimum lot width of sixty feet (60') at the minimum building line.
- 3) Building Setback and Building Height Requirements and Limitations.  
Subject to the exceptions allowed in this Ordinance, each structure on a lot in this zoning district shall be set back from the boundary lines of the lot at least the distances provided in the tables set forth in this section. The building height limitation in this district is provided in the tables set forth in this section.

**Table 8-4 Lot Requirements**

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

**Table 8-5 Other Lot Requirements**

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

- 4) Accessory Building Setback Requirements.  
All accessory buildings must comply with the lot setback requirements as set forth in section 2-F, section 6, section 15, and all other sections of this Ordinance.
- 5) Permitted Uses.

<ul style="list-style-type: none"> <li>Antenna Co-Location on Existing Tower</li> <li>Assisted Living</li> <li>Athletic Field, Public</li> <li>Bed &amp; Breakfast</li> <li>Carport</li> <li>Club, Lodge, or Hall</li> <li>Commercial Indoor Recreational Facility</li> <li>Community Garden</li> <li>Dock</li> </ul>	<ul style="list-style-type: none"> <li>Dormitory</li> <li>Dwelling, Single-Family</li> <li>Garage, Private Detached</li> <li>Government/Non-Profit Owned/Operated Facilities &amp; Services</li> <li>Group Home</li> <li>Home Occupation</li> <li>Library</li> <li>Mixed Use</li> <li>Mortuary/Funeral Home/Crematorium</li> </ul>
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Neighborhood Recreation Center Indoor/Outdoor, Private	Public Utility Facility
Neighborhood Recreation Center, Public	Religious Institution
Nursing Home	Resource Conservation Area
Office: Business, Professional, or Medical	Restaurant with Indoor Operation Shed
Park, Public	Signs, Commercial Free-Standing
Personal Service Establishment	Swimming Pool (Personal Use)
Public Safety Station	Temporary Construction Trailer
	Utility Minor
	Vehicle Charging Station

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

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

Table 8-8 Transitional Zoning District Table of Uses

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

Permitted Use

Special Use

Land Development Ordinance for the Town of Beaufort

Table 8-8 Transitional Zoning District Table of Uses

Land Development Ordinance Uses		TCA	TR	PUD	CS-MU
<b>Commercial Uses</b>					
Animal Services	Kennel, Indoor Operation Only		S	S	
	Kennel, Indoor/Outdoor Operation			S	
Assembly	Club, Lodge, or Hall		P	S	
Financial Institutions	Financial Institution		S	S	P
Food and Beverage Services	Microbrewery			S	S
	Restaurant, with Drive-Thru Service	S		S	
	Restaurant, with Indoor Operation	S	P	S	P
	Restaurant, with Outdoor Operation	S		S	P
	Tavern/Bar/Pub with Indoor Operation	S	S	S	S
	Tavern/Bar/Pub with Outdoor Operation	S		S	
Offices	Office: Business, Professional, or Medical		P	S	P
	Office: Small Business				
Public Accommodations	Bed & Breakfast		P	S	
	Hotel or Motel	S	S	S	P
Indoor Recreation & Entertainment, Privately Owned	Adult Entertainment			S	
	Amusement Establishment			S	
	Commercial Indoor Recreation Facility		P	S	
	Neighborhood Recreation Center Indoor/ Outdoor, Private	P	P	S	
	Pool Hall or Billiard Hall			S	
	Theater, Large			S	
	Theater, Small	S		S	
Outdoor Recreation & Entertainment, Privately Owned	Athletic Field, Private			S	
	Commercial Outdoor Amphitheater			S	
	Commercial, Outdoor Recreation Facility			S	
	Golf Course, Privately-Owned		S	S	
	Golf Driving Range		S	S	
	Motor Vehicle Raceway			S	
Retail Sales and Services	Adult-Oriented Retail Establishment			S	
	Convenience Store			S	P
	Mortuary/Funeral Home/ Crematorium		P	S	
	Liquor Store			S	
	Personal Service Establishment	S	P	S	P
	Retail Store	S	S	S	P
Vehicle Storage Facilities	Dry Boat Storage			S	
	Marina	S	S	S	
	Parking Lot		S	S	
	Parking Structure			S	

Permitted Use

Special Use

Table 8-8 Transitional Zoning District Table of Uses

Land Development Ordinance Uses		TCA	TR	PUD	CS-MU
Vehicles and Equipment Facilities	Boat Sales/Rental			S	
	Car Wash			S	
	Gas/Service Station			S	
	Heavy Equipment Sales/Rental			S	
	Heavy Vehicle Repair			S	
	Moped/Golf Cart Sales/Rental			S	
	Motor Vehicle Sales/Rental			S	
	Towing & Vehicle Storage			S	
	Vehicle Service			S	
<b>Industrial Uses</b>					
Industrial Service Uses	General Industrial Service			S	
Manufacturing and Production Uses	Manufacturing, Heavy			S	
	Manufacturing, Light			S	
	Resource Extraction			S	
Telecommunications Facilities	Antenna Co-Location on Existing Tower	P	P	S	
	Concealed (Stealth) Antennae & Towers	P	S	S	
	Other Building-Mounted Antennae & Towers			S	
	Other Freestanding Towers		S	S	
Warehouse and Freight Movement Uses	Commercial Waterfront Facility			S	
	Hazardous Material Storage			S	
	Mini-Storage			S	
	Outdoor Storage			S	
	Warehousing and Distribution Establishment			S	
	Wholesale Establishment			S	
Waste-Related Uses	Recycling & Salvage Operation			S	
<b>Accessory Uses and Structures</b>					
Accessory Uses	Carport	P	P	S	
	Dock	P	P	S	
	Garage, Private Detached	P	P	S	
	Home Occupation	P	P	S	
	Outdoor Retail Display/Sales			S	P
	Satellite Dish Antenna		S	S	
	Shed	P	P	S	
	Signs, Commercial Free- Standing	P	P	S	
	Swimming Pool (Personal Use)		P	S	
	Temporary Construction Trailer	P	P	S	
	Vehicle Charging Station	P	P	S	

Permitted Use

Special Use





**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, May 23, 2022  
Town Hall Conference Room**

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**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Sewer Allocation Request  
Proposed Salt Wynd Preserve Subdivision

**BRIEF SUMMARY:**

Beaufort Agrihood Development, LLC is requesting that 17,760 gallons per day (gpd) of sewer capacity be allocated to the first phase of a residential subdivision that is to be known as Salt Wynd Preserve. The first phase of the subdivision is to extend northward from Pinner's Point Road near Mashburn Drive. The capacity being requested is for 47 lots with 40 of those lots being for 3-bedroom houses and the remaining 7 lots being for 4-bedroom houses.

The allocation request will fall within the Priority Level 1 category described by the Town's "Wastewater Allocation Policy" given that an Annexation Ordinance covering the properties that comprise the proposed subdivision was adopted by the Board of Commissioners on May 9<sup>th</sup>. This action was followed by approval of the preliminary plat for phase 1 by the Planning Board on May 16<sup>th</sup>. Priority Level 1 projects include the following classes of development provided all permitting and approval application requirements by the Town and other regulatory agencies having jurisdiction have been satisfied: 1) Infill development located within the Town's corporate limits; 2) redevelopment located within the Town's corporate limits; and 3) new development located within the Town's corporate limits.

**REQUESTED ACTION:**

Consider approving the allocation of 17,760 gpd of sewer capacity to Beaufort Agrihood Development, LLC for the proposed Salt Wynd Preserve residential subdivision.

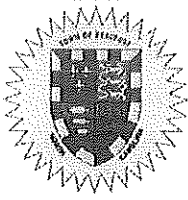
**EXPECTED LENGTH OF PRESENTATION:**

5 minutes

**SUBMITTED BY:**

Greg Meshaw, PE, Town Engineer

**BUDGET AMENDMENT REQUIRED:** No



**TOWN OF Beaufort**  
Public Services Department  
701 Front Street, Beaufort, NC 2816  
P.O. Box 390, Beaufort, NC 28516  
Phone: 252-728-2141

## WASTEWATER ALLOCATION REQUEST

The Town of Beaufort, in an effort to manage and maintain the sewer and water capacity for the Town, requires that this application be completed and submitted to the Town for consideration of a utility allocation. Review fee is due upon submittal of request.

Wastewater Allocation Request Review Fee: \$50

### SITE INFORMATION

Name of Project: Salt Wynd Preserve      Acreage of Property: 37.07  
County Tag Number: N/A      NC PIN: \_\_\_\_\_  
Address/Location: Live Oak St, Bertram Rd  
Beaufort NC 28516  
Zoning District: R20  
Location Status:     Town Limits       Existing Out-of-Town Service Area  
                           Out-of-Town Service Approval/Agreement

### APPLICANT INFORMATION

Applicant: Beaufort Agrihood Development, LLC  
Mailing Address: 176 Mine Lake Ct Suite 100, Raleigh NC 27615  
Phone Number: 207-449-8801      Fax: \_\_\_\_\_  
Contact Person: Beth Clifford  
Email Address: beth@beltwayig.com

### PROPERTY OWNER INFORMATION

Name: Multiple, see Annexation submission  
Mailing Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_      Fax: \_\_\_\_\_  
Email Address: \_\_\_\_\_

### FOR OFFICE USE ONLY

Date Received: \_\_\_\_\_      File Number/Name: \_\_\_\_\_

**PROJECT INFORMATION**

Use:  New  Expanded  Change Use Type:  Residential  Commercial

Proposed Use(s): R20 Existing Use(s): R20

Developer Name: Beaufort Agrihood Development, LLC  
 Mailing Address: 176 Mine Lake Ct Suite 100, Raleigh NC 27615  
 Phone Number: 207-449-8801 Fax Number:  
 Email Address: beth@beltwayig.com

**ALLOCATION REQUEST (See instructions on page 3 regarding use of Professional Engineer)**

The following supplemental information is required:

- Complete development proposal for Priority Levels 1, 2 or 3 allocation request
- Preliminary plan or sketch plan for Priority Level 4 allocation request meeting requirements for site plans as established on the Town's Building Permit Application or as described for sketch plans by the Town's Subdivision Ordinance
- If a phasing schedule is proposed, include as an attachment

Residential:

Gross Acreage: 37.07

Single Family	# of Units	GPD per Unit	Total Requested GPD
1-2 Bedroom Units	0		
3 Bedroom Units	40	360	14,400
>3 Bedroom Units	7	480	3,360
<b>Total</b>	<b>47</b>	<b>-----</b>	<b>17,760</b>

Multi-Family	# of Units	GPD per Unit	Total Requested GPD
1-2 Bedroom Units			
3 Bedroom Units			
>3 Bedroom Units			
<b>Total</b>	<b>0</b>	<b>-----</b>	

Non-Residential: (Design Flow Guideline provided as Appendix A)\*

\*If design flow deviates from the flow rates presented in Appendix A, provide supporting documentation/justification as an attachment in the form of 12 months of water bills demonstrating gallons per day utilized.

Gross Acreage: 0

Use	Measurement Unit	# of Units	GPD per Unit	Total Requested GPD
<b>Total</b>			<b>-----</b>	

TOTAL REQUESTED GALLONS PER DAY: 17,760

**APPLICANT AFFIDAVIT**

*I/We, the undersigned, do hereby make application and petition to the Town of Beaufort to approve the subject Wastewater Allocation. I hereby certify that I have full legal right to request such action and that the statements or information made in any paper or plans submitted herewith are true and correct to the best of my knowledge. I understand this application, related material and all attachments become official records of the Planning Department of the Town of Beaufort, North Carolina, and will not be returned.*

Beth Clifford  
Print Name

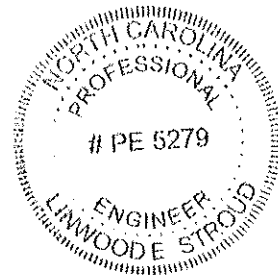
  
Signature of Applicant


01/26/22  
Date

**ENGINEER'S CERTIFICATION**

*The allocation request data provided on page 2 of this form shall be provided by a Professional Engineer for all requests except single lot residential infill requests and commercial requests equal to or less than 360 gallons per day. The certification statement below shall be completed by the Professional Engineer providing the data.*

I, Linwood Stroud hereby attest that the total requested allocation and the values used to derive the total are to the best of my knowledge, accurate and complete having been prepared in accordance with the instructions of this form while also adhering to applicable State laws, regulations, and rules, concerning the determination of design daily wastewater flows from facilities served by public wastewater collection and treatment systems.



 1/27/22  
Signed and Dated Professional Engineer Seal

Stroud Engineering P.A.  
Firm Name

10713 Commerce St. Greenville NC 27858  
Address

(252) 756-9352  
Telephone No.

lstroud@stroudengineer.com  
Email Address

**TOWN OF BEAUFORT OFFICE USE ONLY:**

Approved by:  Town Engineer  
 Board of Comissioners

Allocation approved: \_\_\_\_\_ gallons per day

Date of Approval: \_\_\_\_\_

Confirmation signature by:

\_\_\_\_\_  
Town Manager

## APPENDIX A: DESIGN FLOW RATES

The following table from the North Carolina Administrative Code 02T.0114 shall be used to determine the minimum allowable design daily flow of wastewater facilities. Alternatively, the Town in its sole and absolute discretion may calculate the customer's initial average daily wastewater flow based on data from the customer's operations (or from similarly situated customers) with a comparable sanitary sewer system, where such data are available and reasonably current.

Establishment Type	Daily Flow Rate
<b>Barber and Beauty Shops</b>	
Barber Shops	50 gal/chair
Beauty Shops	125 gal/booth or bowl
<b>Businesses, Offices and Factories</b>	
General business and office facilities	25 gal/employee/shift
Factories, excluding industrial waste	25 gal/employee/shift
Factories or businesses with showers or food preparation	35 gal/employee/shift
Warehouse	100 gal/loading bay
Warehouse – self storage (not including caretaker residence)	1 gal/unit
<b>Churches</b>	
Churches without kitchens, day care or camps	3 gal/seat
Churches with kitchen	5 gal/seat
Churches providing day care or camps	25 gal/person (child & employee)
<b>Fire, Rescue and Emergency Response</b>	
Fire or rescue stations without on-site staff	25 gal/person
Fire or rescue stations with on-site staff	50 gal/person/shift
<b>Food and Drink Facilities</b>	
Banquet, dining hall	30 gal/seat
Bars, cocktail lounges	20 gal/seat
Caterers	50 gal/100 sq. ft. floor space
Restaurant, full Service	40 gal/seat
Restaurant, single service articles	20 gal/seat
Restaurant, drive-in	50 gal/car space
Restaurant, carry out only	50 gal/100 sq. ft. floor space
Institutions, dining halls	5 gal/meal
Deli	40 gal/100 sq. ft. floor space
Bakery	10 gal/100 sq. ft. floor space
Meat department, butcher shop or fish market	75 gal/100 sq. ft. floor space
Specialty food stand or kiosk	50 gal/100 sq. ft. floor space
<b>Hotels and Motels</b>	
Hotels, motels and bed & breakfast facilities, without in-room cooking facilities	120 gal/room
Hotels and motels, with in-room cooking facilities	175 gal/room
Resort hotels	200 gal/room
Cottages, cabins	200 gal/unit
Self-service laundry facilities	500 gal/machine
<b>Medical, Dental and Veterinary Facilities</b>	
Medical or dental offices	250 gal/practitioner/shift
Veterinary offices (not including boarding)	250 gal/practitioner/shift
Veterinary hospitals, kennels, animal boarding facilities	20 gal/pen, cage, kennel or stall
Hospitals, medical	300 gal/bed
Hospitals, mental	150 gal/bed
Convalescent, nursing, rest homes without laundry facilities	60 gal/bed
Convalescent, nursing, rest homes with laundry facilities	120 gal/bed
Residential care facilities	60 gal/person
<b>Parks, Recreation, Camp Grounds, R-V Parks and other Outdoor Activity Facilities</b>	
Campgrounds with comfort station, without water or sewer hookups	75 gal/campsite

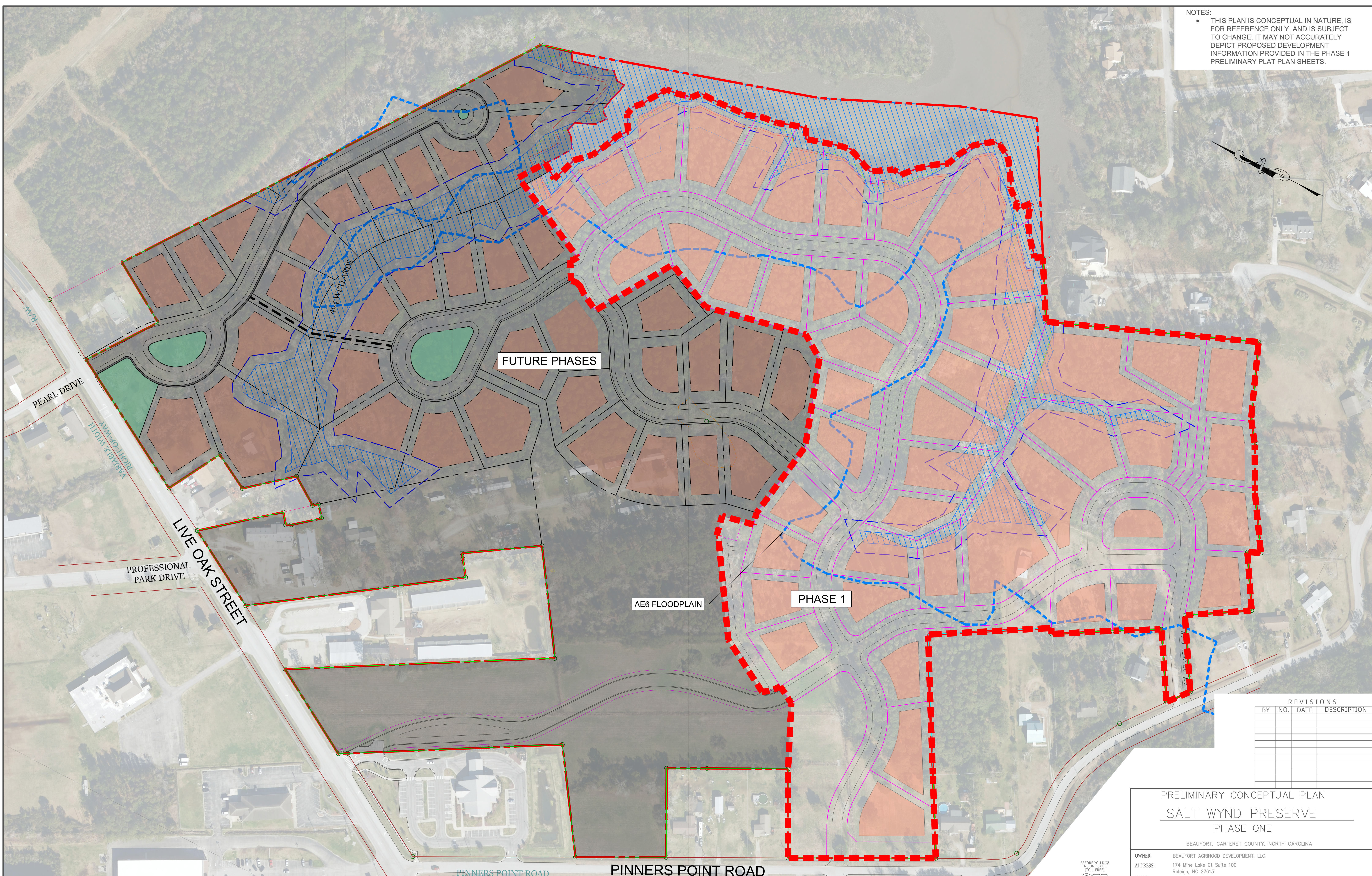
Establishment Type	Daily Flow Rate
Campgrounds with water and sewer hookups	100 gal/campsite
Campground dump station facility	50 gal/space
Construction, hunting or work camps with flush toilets	60 gal/person
Construction, hunting or work camps with chemical or portable toilets	40 gal/person
Parks with restroom facilities	250 gal/plumbing fixture
Summer camps without food preparation or laundry facilities	30 gal/person
Summer camps with food preparation and laundry facilities	60 gal/person
Swimming pools, bathhouses and spas	10 gal/person
Public access restrooms	325 gal/plumbing fixture
<b>Schools, Pre-school and Day Care</b>	
Day care and preschool facilities	25 gal/person (child & employee)
Schools with cafeteria, gym and showers	15 gal/student
Schools with cafeteria	12 gal/student
Schools without cafeteria, gym or showers	10 gal/student
Boarding schools	60 gal/person (student & employee)
<b>Service Stations and Car Wash Facilities</b>	
Service stations, gas stations	250 gal/plumbing fixture
Car wash facilities	1200 gal/bay
<b>Sports Centers</b>	
Bowling center	50 gal/lane
Fitness, exercise, karate or dance center	50 gal/100 sq. ft.
Tennis, racquet ball	50 gal/court
Gymnasium	50 gal/100 sq. ft.
Golf course with only minimal food service	250 gal/plumbing fixture
Country clubs	60 gal/member or patron
Mini golf, putt-putt	250 gal/plumbing fixture
Go-kart, motocross	250 gal/plumbing fixture
Batting cages, driving ranges	250 gal/plumbing fixture
Marinas without bathhouse	10 gal/slip
Marinas with bathhouse	30 gal/slip
Video game arcades, pool halls	250 gal/plumbing fixture
Stadiums, auditoriums, theaters, community centers	5 gal/seat
<b>Stores, Shopping Centers, Malls and Flea Markets</b>	
Auto, boat, recreational vehicle dealerships/showrooms with restrooms	125 gal/plumbing fixture
Convenience stores, with food preparation	60 gal/100 sq. ft.
Convenience stores, without food preparation	250 gal/plumbing fixture
Flea markets	30 gal/stall
Shopping centers and malls with food service	130 gal/1000 sq. ft.
Stores and shopping centers without food service	100 gal/1000 sq. ft.
<b>Transportation Terminals</b>	
Air, bus, train, ferry, port and dock	5 gal/passenger

Source: North Carolina Administrative Code 02T.0114, January 1, 2007

Per 15A NCAC 02t .0114 (b), in determining the volume of sewage from dwelling units, the flow rate shall be 120 gallons per day per bedroom. The minimum volume of sewage from each dwelling unit shall be 240 gallons per day and each additional bedroom above two bedrooms shall increase the volume by 120 gallons per day. Each bedroom or any other room or addition that can function as a bedroom shall be considered a bedroom for design purposes. When the occupancy of a dwelling unit exceeds two persons per bedroom, the volume of sewage shall be determined by the maximum occupancy at a rate of 60 gallons per person per day.

NOTES:

- THIS PLAN IS CONCEPTUAL IN NATURE, IS FOR REFERENCE ONLY, AND IS SUBJECT TO CHANGE. IT MAY NOT ACCURATELY DEPICT PROPOSED DEVELOPMENT INFORMATION PROVIDED IN THE PHASE 1 PRELIMINARY PLAT PLAN SHEETS.



REVISIONS			
BY	NO.	DATE	DESCRIPTION

PRELIMINARY CONCEPTUAL PLAN  
**SALT WYND PRESERVE**  
 PHASE ONE  
 BEAUFORT, CARTERET COUNTY, NORTH CAROLINA

OWNER: BEAUFORT AGRIHOOD DEVELOPMENT, LLC  
 ADDRESS: 174 Mine Lake Ct Suite 100  
 Raleigh, NC 27615  
 PHONE: 207-449-8801

DESIGNED: LES DATE: 2/10/22  
 DRAWN: JJJ SCALE: 1" = 100'  
 APPROVED: LES SHEET C2 OF 13

STROUD ENGINEERING, P.A.  
 107-B COMMERCE STREET  
 GREENVILLE, NC 27858  
 (252) 756-9352 LICENSE NO. C-0647

PROJECT NO.: PM3067-001  
 DRAWING NO.: 003





**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session Meeting  
4:00 PM Monday, May 23, 2022**

**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Grant Funding Assistance Resolution  
Cedar Street Pervious Pavement Parking Lane Construction

**BRIEF SUMMARY:**

The rehabilitation of the Cedar Street pavement is planned for execution after the construction of fourteen stormwater bioretention cells along the street (see Exhibits 2 & 3). Construction of the bioretention cells is expected to occur between October and December. The pavement work is expected to follow shortly thereafter with turnover of the street by NCDOT to the Town for ongoing maintenance to occur upon completion of the work.

Given that Cedar Street is to essentially be reconstructed, staff believes that this presents an opportunity to incorporate pervious pavement parking lanes between the proposed bioretention cells into the overall street plan. Incorporation of this type of pavement will help reduce stormwater runoff that would otherwise be direct to Town Creek and also lessen standing water at sags in the street. Additionally, the planned pavement will provide an aesthetic improvement to Cedar Street. This is a noteworthy benefit since the August 2012 "Entry Master Plan" recommended the street for "beautification" so that it will "serve as a major local street reflecting the character of Beaufort."

As of this writing, the cost of constructing pervious parking lanes between the bioretention areas from Orange Street to Marsh Street is estimated at \$391,000. Realizing that this represents a significant expenditure, staff recommends that the Town make application for a Water Resources Development Grant. This type of grant provides a 50 percent matching limit. When considering this limit, it is important to know that the Coastal Federation has committed to matching the Town's contribution up to \$75,000 of the needed grant matching funds thereby reducing the Town's estimated contribution from \$195,500 to \$120,500.

**REQUESTED ACTION:**

Consider adopting the resolution requesting that the State of North Carolina provide financial assistance in the amount of \$195,500 for the construction of pervious parking lanes along Cedar Street from Orange Street to Marsh Street.

**EXPECTED LENGTH OF PRESENTATION:**

10 minutes

**SUBMITTED BY:**

Greg Meshaw, PE, Town Engineer/Public Services Director

**BUDGET AMENDMENT REQUIRED:**

No

## **Water Resources Development Grant Funding Assistance Resolution Cedar Street Pervious Pavement Parking Lane Construction**

### **Introduction**

Staff recommends that the Board of Commissioners consider adoption of the resolution requesting the State of North Carolina provide financial assistance in the amount of \$195,500 for the construction of pervious parking lanes along Cedar Street from Orange Street to Marsh Street.

### **Background and Description of Anticipated Funding**

The North Carolina Department of Transportation (NCDOT) completed replacement of the stormwater main beneath Cedar Street in late 2021. This main conveys stormwater from multiple catch basins along the street to its Town Creek discharge at the north end of Orange Street. Additionally, the Town completed its project to replace water lines, line sanitary sewers, and replaced sewer manholes along the street during May 2021. Both the NCDOT and Town project were undertaken in advance of NCDOT’s plan to rehabilitate/resurface the street from its west end to Live Oak Street.

Currently, NCDOT is planning for rehabilitation of the Cedar Street pavement to occur after they construct fourteen stormwater bioretention cells along the street (see Exhibits 2 & 3). Construction of these features is expected to occur roughly between October and December. The pavement work is expected to follow shortly thereafter. The street is expected to be turned over to the Town by NCDOT for ongoing maintenance soon after its work is complete.

Given that Cedar Street is to essentially be reconstructed, staff believes that there is an opportunity to incorporate a feature that will yield two benefits. More specifically, staff believes that construction of pervious pavement parking lanes between the proposed bioretention cells will help reduce the volume of stormwater runoff. This in turn, means that there should be a reduction in the volume of storm water discharged to Town Creek. Staff also believes that constructing the lanes with pervious pavers will allow for selection of a paver color that will provide an aesthetic contrast to the asphalt pavement travel lanes .

While an aesthetic contrast between parking and travel lanes was not specifically called for by the August 2012 “Entry Master Plan,” Cedar Street was viewed by the report as a corridor deserving of “beautification.” To that end, the report suggested that the street “should serve as a major local street reflecting the character of Beaufort while accommodating pedestrians, bicyclists, parking, and automobiles.” More recently, discussions of adding a park at the western terminus only reinforce this inevitable vision and ultimate need.

As of this writing, the cost of constructing pervious parking lanes between the bioretention areas from Orange Street to Marsh Street is estimated at \$391,000. Realizing that this represents a significant expenditure, staff recommends that the Town make application for a Water Resources Development Grant. This type of grant is administered by the Division of Water Resources which is part of the North Carolina Department of Environmental Quality. The grant parameters include a 50 percent matching limit which means that the Town will be responsible for providing \$195,500 of the (estimated) funding needed to construct the pervious pavement parking lanes. To that end, it is important to know that the Coastal Federation has committed to matching the Town’s contribution up to \$75,000 of the needed grant matching funds thereby reducing the Town’s estimated contribution to \$120,500.

Should the Town be successful in obtaining grant funding, staff anticipates execution of the funding documents by November. Bidding and award of the work should then be complete by the end of 2022. Actual construction of the permeable pavement would likely be complete around March 2023.

Given the foregoing, staff recommends that the Board of Commissioners consider authorizing staff to make application for grant funding in the amount of \$195,500 from the Water Resources Development Grant program. Authorization is being sought in the form of the Board’s adoption of the attached resolution.



**RESOLUTION OF THE TOWN OF BEAUFORT  
REQUESTING GRANT FUNDING ASSISTANCE FOR  
CEDAR STREET PERVIOUS PAVEMENT PARKING LANE  
RESOLUTION NO. 22-\_\_\_\_\_**

WHEREAS, the Town of Beaufort desires to sponsor, Cedar Street Pervious Pavement Parking Lanes, to include the construction of pervious parking lanes on both sides of Cedar Street from Orange Street to Marsh Street so as reduce the amount of storm water runoff from the street that is eventually discharged into Town Creek;

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1) The Board of Commissioners requests the State of North Carolina to provide financial assistance to the Town of Beaufort for Cedar Street Pervious Pavement Parking Lanes in the amount of \$ 195,500 or fifty (50) percent of the nonfederal project costs, whichever is the lesser amount;
- 2) The Board assumes full obligation for payment of the balance of project costs;
- 3) The Board will obtain all necessary State and Federal permits;
- 4) The Board will comply with all applicable laws governing the award of contracts and the expenditure of public funds by local governments.
- 5) The Board will supervise construction of the project to assure compliance with permit conditions and to assure safe and proper construction according to approved plans and specifications;
- 6) The Board will obtain suitable spoil disposal areas as needed and all other easements or rights-of-way that may be necessary for the construction and operation of the project without cost or obligation to the State;
- 7) The Board will assure that the project is open for use by the public on an equal basis with no restrictions;
- 8) The Board will hold the State harmless from any damages that may result from the construction, operation and maintenance of the project;
- 9) The Board accepts responsibility for the operation and maintenance of the completed project.

Adopted by the Town of Beaufort Board of Commissioners this 13<sup>th</sup> day of June 2022.

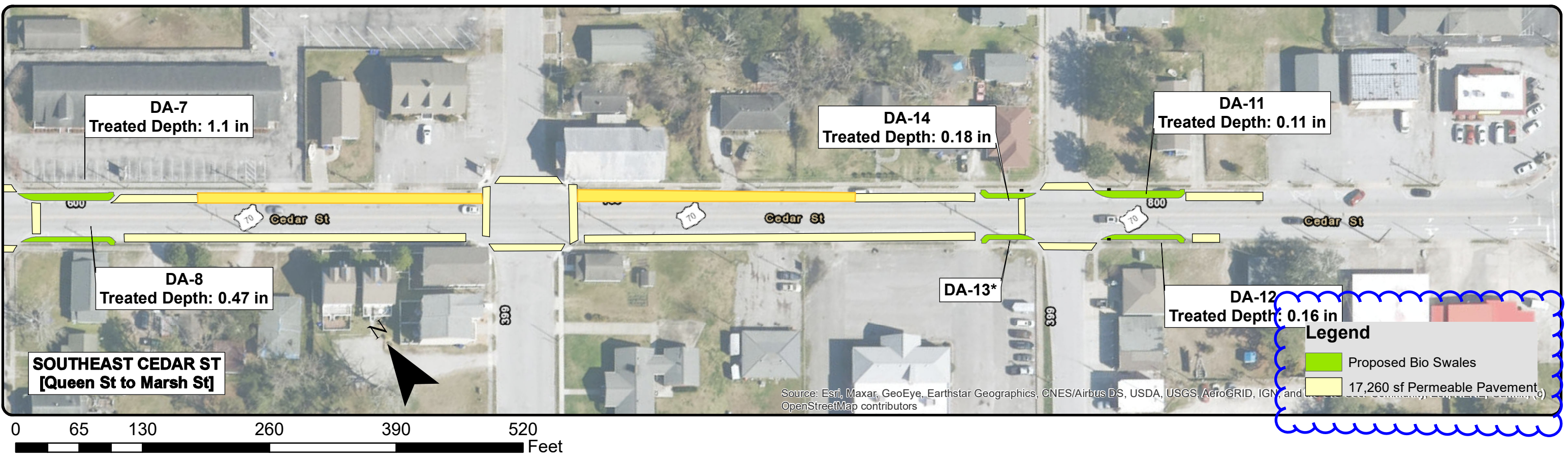
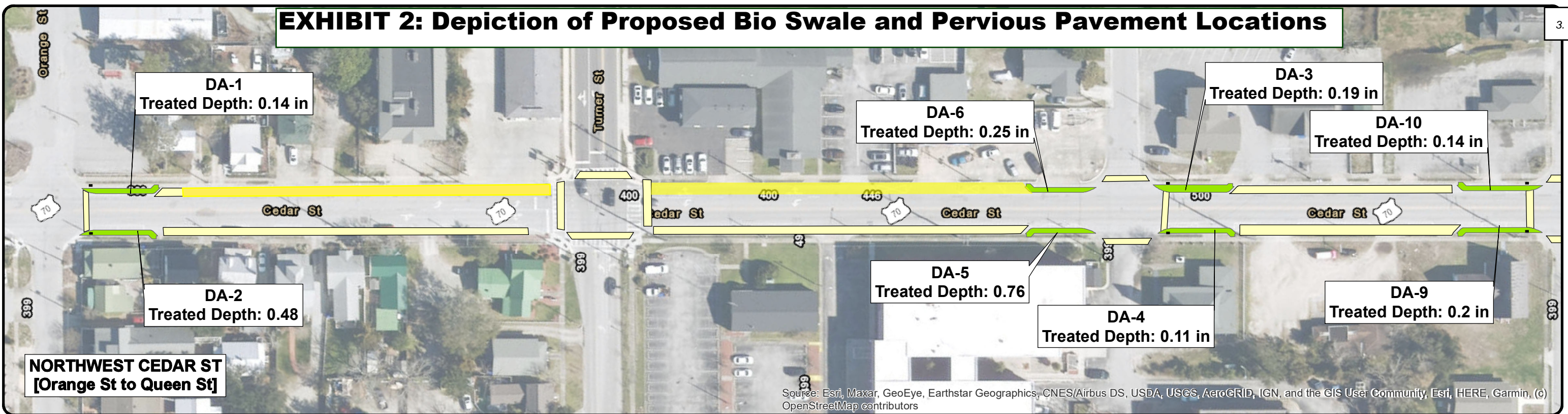
Elizabeth Lewis  
Clerk to the Council/Board

Sharon Harker  
Mayor/Chairperson of Council/Board

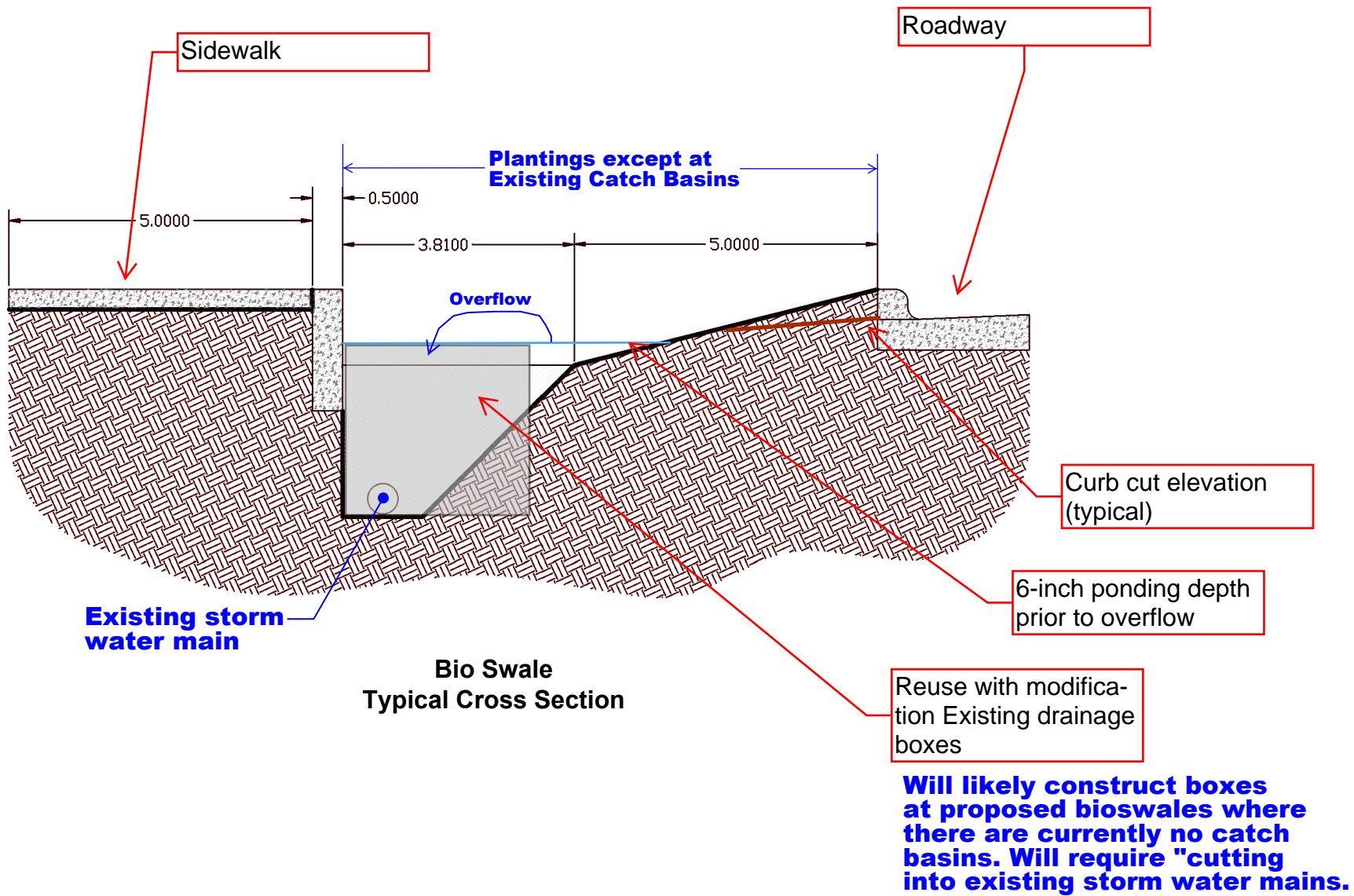
\_\_\_\_\_  
Clerk to the Council/Board (Signature)

\_\_\_\_\_  
Mayor/Chairperson of Council/Board (Signature)

# EXHIBIT 2: Depiction of Proposed Bio Swale and Pervious Pavement Locations



<p>McADAMS</p>	<p>Prepared For:</p>	<h2>CEDAR STREET</h2> <h3>PROPOSED WORK EXHIBIT</h3> <p>Cartere 33 unty, NC</p>	<p>Drawn By: NB Date: 1/5/2022 Scale: As Noted Project No.: 2021110334</p>	<p><b>FIGURE</b></p> <h1>1</h1>
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**EXHIBIT 3: Bio Swale Schematic Drawing  
Proposed NCDOT Cedar Street Improvements**



**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, May 23, 2022  
Town Hall Conference Room**

**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Fourth of July Parade Event Application Request

**BRIEF SUMMARY:**

The Beaufort Development Association has applied to host in conjunction with the Town the Annual Fourth of July parade.

The proposed time is 11 a.m. Monday, July 4, 2022.

The parade would follow the traditional parade route.

Parade line-up would begin at 10 a.m. with the parade anticipated to be complete by 12:30 p.m. Front Street and portions of Turner Street (from Front to Broad) would be closed to non-parade traffic for approximately an hour between 11 a.m.-12:00 p.m. on the 4<sup>th</sup>.

It has also been requested that Paid Parking be suspended until 1 p.m. on the 4<sup>th</sup> of July to accommodate the event.

The Town traditionally partners with the BDA to provide Town Staff and Emergency Services personnel for the parade. As such the Town is an official sponsor of the parade and helps offset the costs. Six-7 Town employees from outside of the police and fire departments work overtime during the parades to block intersections. Police and Fire Staff also have extra staff who work the event at overtime rates.

Staff requests a vote occur during the work session, so organizers and the town can make necessary arrangements for the event.

**REQUESTED ACTION:**

Discussion/Approval

**EXPECTED LENGTH OF PRESENTATION:**

5 minutes

**SUBMITTED BY:**

Rachel Johnson, PIO/Events Coordinator

**BUDGET AMENDMENT REQUIRED:** No



**APPLICATION FOR SPECIAL EVENT PERMIT**

Please return completed application form with permit fee and paperwork to:

Events Coordinator, Town of Beaufort  
701 Front Street  
P.O. Box 390  
Beaufort, NC 28516  
Phone: (252) 728-2141 Email: [r.johnson@beaufortnc.org](mailto:r.johnson@beaufortnc.org)

Applications submitted late or incomplete may not receive approval and may not be issued a permit.

**EVENT BASICS**

Event Name: BEAUFORT 4TH OF JULY PARADE

Location of Event Site: FRONT STREET FROM GORDON TO TURNER, TURNER ST FR FRONT TO BROAD

(If more than one site is being requested please be specific and list each one individually below)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Run by: BEAUFORT DEVELOPMENT ASSOCIATION

Applicant (Organizer) Name: SUSAN SANDERS Contact # 252 241 4485

Day of Event Contact #: 252 241 4485 Email: susanrsanders@gmail.com

Type of Event:

- Festival
- Parade
- 5K Race
- 10K Race

- Music Event
- Other \_\_\_\_\_

Actual Event Date(s): July 4 Time of Event: 11:00 AM  
 Set-Up Date: July 4 Start Time: 10:00 AM  
 Tear Down Date: July 4 End Time: 12 NOON OR 12:30  
 Estimated Attendance: \_\_\_\_\_ Admission Fees: FREE

Event Description:  
PARADE LINEUP ON FRONT EAST OF GORDON STREET. PARADE STARTS AT GORDON  
PROCEEDS DOWN FRONT, TURNS RIGHT ON TURNER AND ENDS AT BROAD.

## ORGANIZER/APPLICANT INFORMATION

Name of Organization: BEAUFORT DEVELOPMENT ASSOC  
 Primary Contact Person: SUSAN SANDERS  
 Mailing Address: PO BOX 56 BEAUFORT NC 28516  
 Email: susanrsanders@gmail.com  
 Daytime Phone #: 252 241 4485 Cell Phone #: 252 241 4485  
 Alternate Contact Person: \_\_\_\_\_ Phone #: \_\_\_\_\_  
 Is your group a non-profit organization?  If yes, please provide documentation with your application.

## SITE PLAN

Site Plan Attached

- Yes
- No

(If you need help, please set up a meeting with the Town of Beaufort's Events Coordinator)

A detailed site plan must be included with your event application. The following, should they be relevant, must be included in your Site Plan.

- Location of all tents and temporary structures
- Location of requested barricades and road closures
- Emergency exits
- Fire extinguishers, propane storage
- Location of command post, medical & first aid station, emergency vehicle access points and all exits and entrances (both emergency and for the public)
- Fencing, staging, bleachers, stages, inflatables, etc.
- Food/refreshment tent vendors, refreshment tents
- Food Trucks
- Location of Restrooms
- 5K/10K race routes

If the Site Plan is not submitted with the event application, the deadline is 45 days before the event, otherwise a permit will not be issued.

## PARKS & PARKING LOTS REQUESTED

Please mark all that apply:

- East Parking Lot
- West Parking Lot
- Craven Street Parking
- Middle Lane
- John Newton Park
- Lynn Eury Park
- Grayden Paul Park
- Topsail Marine Park
- Other Please list: \_\_\_\_\_

**Specific Requirements:** (Extra trash cans/recycling/electrical etc.) Please be specific and include each item on the Site Plan for the desired location. Please note extra charges may apply in accordance to the fee schedule. (Trash/Recycling Carts: \$10 each, Electricity: \$50)

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### OTHER EVENT DETAILS

Please provide the name and contact information of all outside companies who are providing services during your event. IE: Tent Rentals, Inflatable Rentals, Port-A-Pottie Rentals, etc.

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Will there be canon/re-enactment fire during your event? NO If yes, please coordinate with the Beaufort Fire Department for safety procedures.

### ALCOHOL

Alcohol at the event YES  NO  Attach all required paperwork. Applicant is responsible for obtaining applicable ABC License and Liquor Liability Insurance. Applicant must provide a clearly marked and contained area for alcohol consumption and hire two Town of Beaufort police officers at a rate of \$35 per hour for the duration. (The Police Chief will review the application for exceptions.) All local, state and Federal laws must be adhered to.

*I/we have read, understand and will comply with the rules outlined by the Town of Beaufort in the Town Code of Ordinances as well as in the Event Procedures.*

X *Jessan Saunders* (Applicant's Signature)

### ROAD CLOSURES

Does your event require a road closure?  YES  NO

Please provide specifics below:

Road	Set-Up Time	Event Start Time	Finish Time	Tear Down Time
<i>FRONT</i>	<i>10:00 AM</i>	<i>11: AM</i>	<i>12 OR 12:30</i>	<i>12:00 / 12:30</i>
<i>TURNER</i>		<i>11 AM</i>	<i>12 OR 12:30</i>	<i>12:00 / 12:30</i>

*If a road closure has any impact on area businesses and/or residents, the applicant will be required to inform all residents and/or businesses in the area of the road closure, by letter or hand-delivered flyer at least 14 days in advance of the event, of the particulars of the approved temporary road closure and any detour route available.*

**Emergency Vehicle Access Requirements:** A road may be closed to regular traffic during an event, but an unobstructed fire lane must be left open at all times for emergency vehicles.

## PARKING/PARKING LOTS

4.

Parking lots required for Event set-up: (Please mark on the site map if applicable) (Please note charges may apply. The rate is \$18 per day per space in the East & West parking lots and \$9 per on street parking space per day for special event closure during Pay-To-Park season).

Please list all parking lots and spaces you are requesting. Spaces are numbered so please be specific. Also please note that parking space closures MUST be approved by the Board of Commissioners. Event organizers are not permitted to acquire additional spaces without Town permission prior to an event.

Please list off-site Parking Location for Vendors & Event Staff: A letter of permission is required for the use of private property per the event procedures. Please include this with your event application.

Bicycle Parking: Yes \_\_\_\_\_ No \_\_\_\_\_

Additional Handicap Parking: Yes \_\_\_\_\_ No \_\_\_\_\_ Location: \_\_\_\_\_

Event Parking: (Please outline your plan for day of parking for event attendees. Please include parking lot locations and the name/contact information for any shuttle/trolley service):

## PARADE/WALK INFORMATION

Parade Assembly Area: FRONT ST. EAST OF GORDON Time: 10:00 AM

Parade Dismissal Area: TURNER + BROAD ST Time: 12 OR 12:30

Parade Start Time: 11:00 AM

## EMERGENCY MANAGEMENT

Route Map Attached:  YES \_\_\_\_\_ NO (Please note a route map is required)

Designated Emergency personal/liaison (onsite): SUSAN SANDERS / PATTI DAVIS

Cell #: \_\_\_\_\_ Other Contact: 252-241-4485 252-241-0515

How will your event staff react to severe weather?

CANCEL

How will you alert visitors to the event to evacuate the site? (If multiple sites are being requested, a plan must be submitted for each location)

**RISK ASSESSMENT**

It is important for Event Organizers to identify risks and hazards associated with their event and know how to prevent these risks. Please identify possible risks for your event and list below (weather, food, fire, etc.) Please provide details.

What training will you provide to your volunteers/staff/participants regarding emergencies?

**TENTS**

Will you have tents at your event? \_\_\_\_\_ YES  NO

Please list the tent sizes: \_\_\_\_\_

If your event includes tents, you must make arrangements with the Beaufort Fire Department for a tent permit. There is a \$50 fee. Please contact Tammy Turek at (252) 728-4325 to make arrangements. The Tent Permit Application and a list of requirements are available online at [www.beaufortnc.org](http://www.beaufortnc.org).

**FOOD**

Will there be food served at your event? \_\_\_\_\_ YES  NO

If yes, please provide a detailed list of all food vendors.

If yes, have you contacted the Carteret County Health Department to set up inspections? \_\_\_\_\_ YES \_\_\_\_\_ NO

All food vendors must have proper licensing, inspections, etc.

# VENDORS

Will there be vendors selling items at your event? \_\_\_\_\_ Yes  No

Please note vendors are only permitted to sell during the event hours listed on this application. Any vendor selling before or after the listed hours is in violation and subject to being shut-down.

All vendors must have proper certifications and licenses. They must display the required state sales and use tax information and the event organizer must keep all of this information on file pursuant to North Carolina State laws.

# CHECKLIST

Please submit the following documents with your event application. Once all forms (if applicable) are received and the event is approved an Event Permit will be issued.

- Tent Permit
- Detailed Site Plan
- Detailed Route Map (Parade/5K/10K)
- Map of Road Closures
- ABC Permit
- Health Inspection Documentation
- Insurance
- Non-profit documentation
- Private property parking permission letter
- List of food vendors
- List of vendors
- Application Fee
- Application Signature

I/We the event organizer SUSAN SANDERS, on behalf of BDA, the party requesting the use of the Town of Beaufort facilities noted in the above application do hereby hold and save harmless and agree to indemnify the Town of Beaufort and its elected officials, directors, officers, employees, servants, agents, contractors and their respective heirs, executors, successors with respect to any and all liability, actions, debts, suits, demands, costs, damages and expenses whatsoever arising wither directly or indirectly as a result of the use of the Town of Beaufort's facilities, park, road or other and in accordance with the provisions contained in this policy. I/We have read and understand this application, the event procedures and the requirements placed upon this applicant and organization. I agree to abide by the Town of Beaufort rules, regulations and ordinances.

Applicant's Signature Susan Sanders Date 5-16-2022

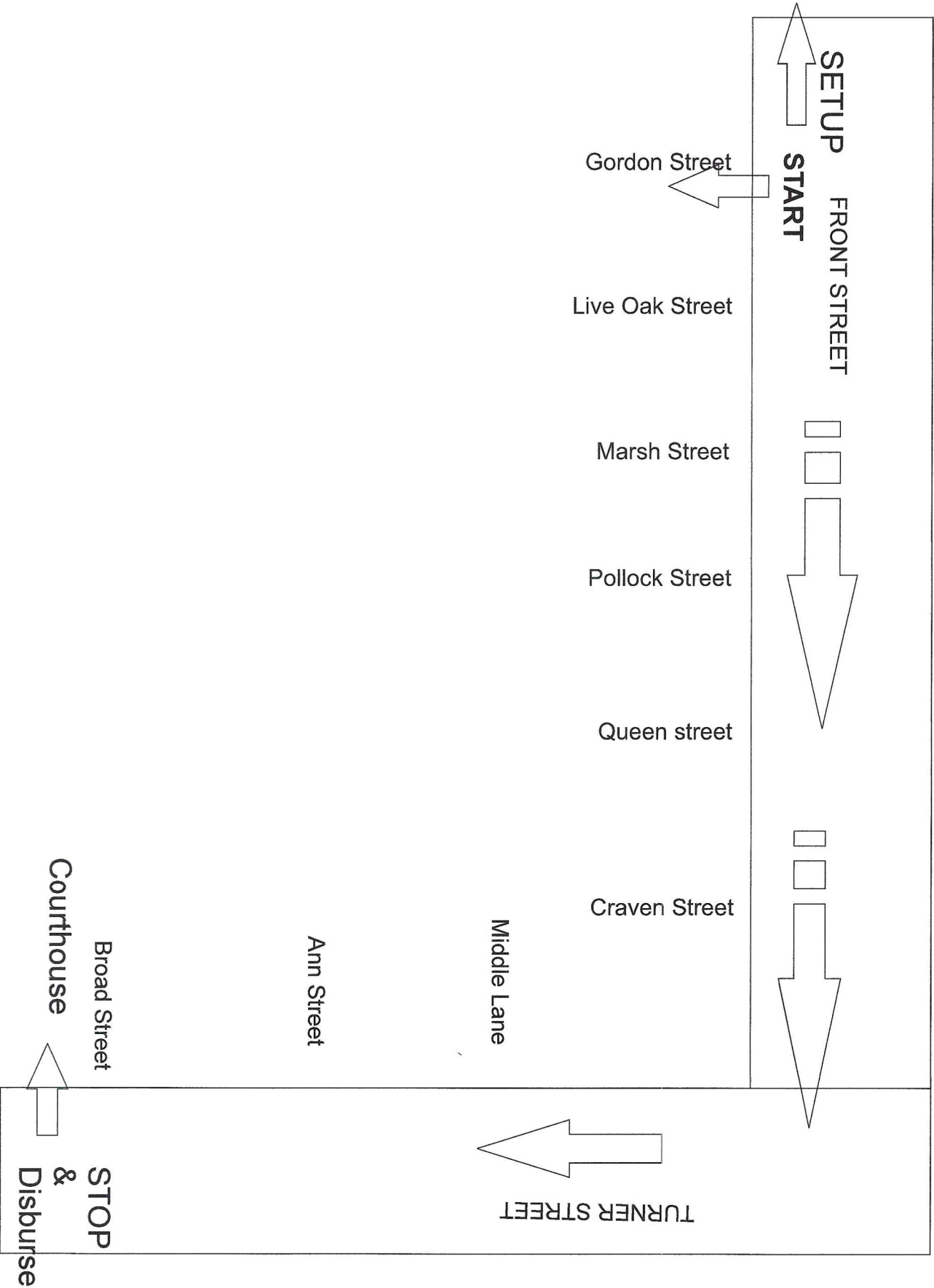
### Internal Use Only

Permission is granted to the applicant and/or sponsoring organization to use the streets/facilities/parks as listed in the application for the special event described.

Permit Issue Date: \_\_\_\_\_  
 Authorized Signature: \_\_\_\_\_

Insurance Certificate: Yes \_\_\_ No \_\_\_  
 Permit Fee: Yes \_\_\_ No \_\_\_  
 BOC Approval Date: \_\_\_\_\_  
 Police Chief Approval: \_\_\_\_\_  
 Fire Chief Approval: \_\_\_\_\_

# 4th of JULY PARADE ROUTE





**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, May 23, 2022  
Town Hall Conference Room**

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

**REQUESTED ACTION:**  
Review draft minutes from the May 9<sup>th</sup> BOC Regular Meeting.  
Consider placing on Items of Consent.

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

**BUDGET AMENDMENT REQUIRED:**  
No



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

**Board of Commissioners  
Regular Meeting  
6:00 PM Monday, May 09, 2022  
Train Depot, 614 Broad Street  
Beaufort, NC 28516  
Minutes**

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**Call to Order**

Mayor Harker called the meeting to order at 6:00 pm

**Pledge of Allegiance**

Mayor Harker invited all to join in reciting the Pledge of Allegiance.

**Roll Call**

Elizabeth Lewis, Town Clerk, called the roll.

**PRESENT:**

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

**Agenda Approval**

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

The motion carried unanimously.

**Public Comment**

**Janet Woodward**, 2217 Lennoxville Road in Beaufort, distributed documents to the Board of Commissioners and made the following statements:

It is apropos that I come before you the day after Mother's Day. A celebration of mothers America wide of women who have given so much to their families, without, sometimes given the recognition they deserve.

I am here to talk about a woman who is a mother, but more important to this community, she has given over 60 years of her life educating all children into adulthood as to the value of education, history, and kindness. I ask that the small Turner Street Bridge, an entryway into this wonderful caring town, honor her by naming it after her; for all to see who enter, that Beaufort has always been a caring town of its citizens and recognizes her value.

Beaufort, according to Southern Living Magazine, stated that our town is "South's Best Small Town in America" several years ago and a lot of people flocked here. Well, let us make an important statement of Beaufort that will last a lifetime. Let this new majority Board of Commissioners approve a resolution, per North Carolina's DOT Bridge Division for their consideration to name the Turner Street Bridge after Ms. Violet J. Bailey. She is currently 98 years old and a more than deserving native of Beaufort who is a black female, making her the first black female in the state of North Carolina honored for her 60 years of community service while she is still alive; now that is a historical precedence. Ms. Bailey was big on education and encouraged children, black and white, to meet their potential and respect all people they came in contact with.

The North Carolina DOT Bridge Division said on March 10, 2022 that "the naming for Ms. Bailey appears to have substantial local support and meets the criteria for consideration". They stated further in the email, "you can move forward with the next steps of the application process, which is getting resolutions passed by the appropriate local government". This Board of Commissioners is the appropriate local government, and our committee respectfully asks that you put us on next month's agenda to consider doing just that, naming the bridge after Ms. Bailey. We have many people who would like to see this happen, we have many letters and notes of support.

Please give Beaufort an opportunity to show our values by recognizing someone who has lived her faith for 60 years in giving to other's goals of success by placing a sign on that beautiful, small bridge into our town, which I think matches the beautiful spirit of her life. Thank you for your consideration.

**John Flowers**, 321 Orange Street in Beaufort, discussed Case #19-19 Compass Hotel 18 Month Extension/Re-approval request. He noted at the April 18<sup>th</sup> Planning Board Meeting, approval of the site plan was recommended, with the condition the buffer adjacent to the neighbors on the south side parking area, previously approved by the Historic Commission, be installed immediately. He explained he was there to ask that the buffering along the north and west side of his property be installed immediately, highlighting the importance of fencing/screening in the area.

**Dick DeButts**, 320 Orange Street in Beaufort, discussed the parking lot area Mr. Flowers mentioned. He asked that the parking lot be built out to conform with Historic District standards, with hopes the project could move forward in a timely manner.

**Kathleen Schurdevin**, 119 Sherwood Blvd in Beaufort, shared her concern about a protected wetlands area, associated with the Beaufort Village East development. She explained about a week ago, an excavator cleared the wetland area where flags and a silt fence were, disturbing vegetation. She noted the wetland impact plan provided by the developer did not note any effect in the protected area she was referencing. She requested they ask the developers for an explanation regarding the recent clearing.

**Hans Paerl**, 100 Holly Lane in Beaufort, explained he was an avid biker and expressed concerns regarding several streets in Town. He shared that he had a bike accident on Broad Street, after hitting a pothole. He also noted Ann Street was not in good condition and asked that street repairs start taking place to ensure safer streets for bicycles and vehicles.

**Manager Report**

Todd Clark, Town Manager, gave an update on events and projects throughout Town. He shared the notice to proceed for the Turner/Broad Street intersection improvements had been issued and work was expected to start within two weeks. He informed the board the Town will be the recipient of two electric vehicle charging spaces via Duke Energy’s “Park & Plug Program”, at no cost to the Town; the two spaces will be located along the east bound side of Broad Street at its intersection with Pollock Street. He shared the Fire Department Captain Cowley recently completed the Self-Contained Breathing Apparatus Service Technician Training, which will allow many services and repairs to be done in house for the Fire and Water Department. He noted the grace period for the Golf Cart Ordinance update had expired, and the Police Department will begin education/enforcement efforts as appropriate.

**Presentations**

1. Budget Presentation

Mr. Clark shared the proposed FY 2023 Town of Beaufort Budget with the Board of Commissioners. Mr. Clark explained this was an introduction to the budget and there were scheduled work sessions to follow; his budget message highlighted the following areas:

- The total proposed budget for Fiscal Year 2023 is \$16,280,959. This represents a decrease of \$510,083 or 3%, from the amended fiscal year budget for 2022.
- The total proposed budget for the General Fund is \$11,668,334. The Fund is balanced at the current tax rate of \$0.46 per \$100 of assessed property value and represents a decrease of \$331,140, or 3%, from the amended fiscal year budget for 2022.
- The proposed Water and Wastewater Enterprise Fund budget is \$4,612,625 and is balanced without a water or sewer rate increase. The proposed budget represents a decrease of \$211,443, or 4%, from the FY 2022 amended budget.

**Items of Consent**

1. Minutes
2. Case # 22-06 Special Use Permit - Mini Storage 2150 & 2176 Live Oak – Order

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

The motion passed unanimously.

**Items for Discussion and Consideration**

1. Case # 22-09 Preliminary/Final Plat - 146 Gibbs Court

Kyle Garner, Planning Director, presented the case. He noted the requested action was to subdivide a 4.2-acre tract into two lots. He shared the following information about the property: currently undeveloped, R-20 zoning, located in the ETJ, served by existing streets, and has water and septic permits from the County. He reported there was no bonding of infrastructure required and \$1,259.20 in recreation fees would be required, in lieu of recreation amenities.

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

The motion passed unanimously.

2. Final Plat – Beaufort East Village Phase I

Mr. Garner presented Case #22-10, noting it was a 40.62-acre tract with 108 lots, composed of 79 single-family homes and 29 townhomes. He reported there was 23.44 acres of open space, and the bond request was approximately \$1.4 million. He referenced the vicinity map included in the meeting packet and shared the developers engineer was present should there be any questions for him.

Commissioner Cooper asked for clarity regarding Class A and Class B members, as referenced on page 154 of the meeting packet.

Mr. Garner requested the developer answer that, as it was part of the covenants.

Karl Blackley addressed the question, explaining they were required to submit covenants to the Town for the development. He said he would review the covenants, specifically regarding Class A and Class B, and report back to the Commissioners, as he did not have that information with him. He explained that generally the developer maintains control of the community to a certain point, and typically had rights greater than those individuals who bought property in the area, as they are responsible for all the shortfalls associated with the development.

Commissioner Cooper asked about short-term rentals.

Mr. Blackley explained the covenants allowed for short-term rentals and noted they did not want the rental to be shorter than one week. He added that the owner made the decisions on rental of their property.

Commissioner Oliver asked if all the street accesses this portion of the development opens were paved.

Mr. Blackley responded they were not all paved yet, but they were in the process of doing so, noting the bond amount. He suggested they would start paving at Ricks Avenue and move to the west. He added they do not directly connect to Pineview, an existing Town street.

Commissioner Cooper asked if the 8-foot fence was going to be placed along George Street.

Mr. Blackley confirmed it was.

Joe Boyd, engineer on the job, explained where the fence would be located on George Street. He noted they would only be connecting to it; no street improvements were planned.

Commissioner Cooper asked how many homes were planning to be in the phase.

Mr. Boyd replied there would be 108 homes.

Commissioner Cooper noted concerns about additional traffic in the area.

Mr. Boyd noted there would be an increase and that a traffic impact analysis was approved years ago.

Commissioner Hagle asked about the maintenance of the open spaces, easements, and drainage ditches.

Mr. Boyd confirmed they would be managed through the covenants, noting the developer would be responsible and when the HOA came about, they would take over that responsibility. He said some of the open spaces would be landscaped while other areas would be left at their natural state.

Commissioner Hagle asked if the overflow of the BMPs would go into existing drainage easements.

Mr. Boyd confirmed they would.

Commissioner Oliver made a motion to approve the final plat as submitted.

The motion carried unanimously.

Commissioner Hagle made a motion to approve the bond amount of \$1,393,829.44, as presented.

The motion carried unanimously.

3. Case # 19-19 Site Plan - Compass Hotel - 18 Month extension request/Re-approval

Mr. Garner presented the request and explained the background. He shared that in September of 2019, the Planning Board recommended conditions the following conditions be placed on the project. He provided an update on those recommended conditions, as highlighted below.

- NCDOT ha conveyed the recommended right of way to the property owners.
- The site plans show the marina meeting current sanitary standards.
- The Historic Commission issued a COA for the southern parking lot closing off the Orange Street access.
- The lighting plan has been approved and is shoebox/dark sky compliant.
- A third-party stormwater consultant, WK Dickson, reviewed the potential impacts on downstream properties and stated that the shown improvements reduced stormwater in the neighborhood.
- The Board of Commissioners discussed the parking issue at their November 2019 meeting.
- At their April 18, 2022 meeting, the Planning Board unanimously recommended approval of the Site Plan with the recommended condition that the buffer adjacent to the neighbors on the south side parking area, previously approved by the Historic Commission be installed immediately.

Mr. Garner noted Mr. Joe Thomas, the developer agreed to install the buffer immediately and removed several palm trees as previously requested. He shared a photo referencing where the hotel would be built, explaining there would not be a rooftop bar and the building would not exceed 40-feet in height. He added it was staff’s understanding that the environmental permits associated with the project were still active and in good standing.

Commissioner Hollinshed asked if the marina had been completed.

Mr. Garner said it was his understanding all of the slips had been built.

Commissioner Terwilliger asked what the relative plans were for parking at the marina during the construction process.

Mr. Garner shared the original plan from 2019, which involved the parking lot on the south side; he explained that lot would be a lay down yard and parking area for the marina while the hotel was under construction. He added the developer was present, should they have additional questions.

Commissioner Terwilliger noted the sequence of construction was important, suggesting the parking lot should be completed first. He asked if there was any agreement or discussion in place about the buffering and fencing along Orange Street, in terms of completing that first.

Mr. Garner said it was discussed at the Planning Board meeting and there did not appear to be any objection, but it was an excellent question for the applicant.

Mike Baldwin, representing the applicant, addressed several questions raised by the board. He confirmed the parking plan is the same as it was in 2019 and there would be a crush and run type system to help prevent runoff. He also confirmed buffering questions came up at the Planning Board meeting, and shared the client was more than happy to complete the buffering upfront to protect the adjoining properties to the south. He noted traditionally buffering and fencing gets done at the latter portion of the project, but they were going to do it upfront.

Commissioner Oliver asked Mr. Garner if a marina was a permitted use in the BW zone.

Mr. Garner said yes.

Commissioner Oliver asked if a stormwater pond was permitted use in a R-8 Zone.

Mr. Garner said it was permitted in a R-Zone as well as in a local Historic District.

Commissioner Oliver asked how the inspections department managed the building height during the construction period.

Mr. Garner explained when construction was at the fourth floor, the Town would require an elevation shot from a surveyor, indicating the height of the top-level; if the height exceeded the building plans, a stop work order would be issued. He explained it would be measured to the top floor level.

Commissioner Oliver shared his concerns about the amount of parking in the area, suggesting there were not going to be enough spaces and it would be a hinderance to business owners as well the neighbors. He suggested the marina parking and hotel parking together would be a problem. He also questioned the primary use as a hotel. He asked Mr. Garner if the common environmental review was provided in the application.

Mr. Garner confirmed that it was, based on fact that the environmental permitting was active and viable; he noted an improvement to the stormwater plan on the south side.

Mr. Baldwin noted that the parking requirements were no different now than they were when submitted in 2019; he said they were there to request approval of the site plan along with the other permits secured since then. He confirmed all of the permits were still current.

Commissioner Hagle asked if the parking requirement ordinance had changed since 2019.

Mr. Garner confirmed it had not.

Commissioner Cooper made a motion to approve the Compass Hotel 18-month extension request.

Commissioner Hollinshed said the motion should be amended to include a requirement that buffering take place first, as part of the extension.

Commissioner Cooper amended his motion to include the buffering requirement.

The motion passed unanimously.

4. Sewer Allocation Request- Proposed Compass Hotel

Greg Meshaw, Town Engineer, presented the request. He explained Beaufort Partners, LLC was requesting 19,350 gallons per day (gpd) of sewer capacity be allocated for the 105-room Compass Hotel. He noted their proposed calculation below:

120 gpd/hotel room x 105 hotel rooms = 12,600 gpd  
 30 gpd/marina boat slip with bathhouse x 59 slips = 1,770 gpd  
 10 gpd/pool deck area occupant x 498 occupants = 4,980 gpd  
 19,350 gpd total request

Mr. Meshaw explained he recently discovered the boat slip usage was already covered, suggesting a requested total of 17,580 gpd be more suitable. He also explained the breakdown of the pool calculations, noting the design engineer made recommendations based on the pool accommodating hotel guests as well as marina slip owners/renters.

Commissioner Hollinshed asked about the requirements for the fees involved with the request.

Mr. Meshaw explained they would have to pay system development fees for the wastewater capacity, noting it was an allocation request, not a reservation.

Commissioner Terwilliger questioned the 498-occupant total used in the calculation, suggesting it was a very conservative number. He added the number could probably be cut in half and it would not exceed the actual usage on a normal day.

Mr. Meshaw confirmed it was indeed a conservative calculation.

Commissioner Oliver asked who suggested the 498-occupants.

Mr. Meshaw said it was the applicant's suggestion.

Commissioner Oliver made a motion to approve a total allocation of 13,600 gpd, basing the pool calculation off 100-occupants.

The motion carried unanimously.

#### 5. FY 2022 Budget Amendment 9

Mr. Meshaw explained one portion of the Budget Amendment requests appropriation of \$30,000 fund balance for the High-Rate Infiltration Basin (HRIB) project so that the force main transmitting groundwater from the HRIB underdrain system can be placed within the portion of the Beau Coast West subdivision currently under construction. He explained an additional appropriation of \$2,500 is requested for the project to extend water and sewer mains to the 1809 Live Oak Street property.

Commissioner Hagle made a motion to approve the budget amendment.

The motion carried unanimously.

### Public Hearing

#### 1. Annexation Request

Mayor Harker addressed the group by explaining only those who were residents or owned property in the area described in the petition, or residents owning property in the Town of Beaufort shall be given an opportunity to be heard during the Public Hearing.

Arey Grady, Town Attorney, confirmed it was not a typical Public Hearing in which anyone could speak on the matter. He echoed the Mayor and also explained who was able to address the board, noting the North Carolina General Statute was very clear on the subject.

Commissioner Hagle made a motion to open the floor for the Public Hearing.

The motion carried unanimously.

Mr. Clark invited the applicant to come forward to make their formal request.

Beth Clifford, Ann Street in Beaufort, explained the area she was requesting for annexation, as referenced in the application included in the meeting packet. She shared the area in question was currently going through preliminary plat approval at the Planning Board level. She noted a request for sewer allocation had also been made for consideration.

Mayor Harker noted they were only going to entertain the annexation request currently.

Commissioner Oliver asked why the entirety of the property was not being requested for annexation, only a portion.

Ms. Clifford said the Town advised her to match the annexation request with the subdivision request, noting what is included in the annexation application matches the plans submitted for preliminary plat approval. She added the next phase of the development would follow similar steps, an annexation request and preliminary plat approval submitted at the same time.

Commissioner Oliver confirmed it was to match the phase of the development the applicant was requesting approval for at the time.

Ms. Clifford said that is correct.

Commissioner Oliver asked Ms. Clifford why annexation was being requested; was it needed?

Ms. Clifford provided multiple reasons for the request; noting the desire to be a full-time citizen of Beaufort, pay taxes, and be able to use public utilities. She suggested public utilities were a better option than private septic tanks.

Commissioner Oliver asked what was in it for Beaufort.

Ms. Clifford noted the tax revenue would benefit Beaufort, suggesting a projection of over \$400,000 in property tax as a result of the development. She also shared her team would be bringing a great project to the area, giving 81 residences an opportunity to participate in all the Town of Beaufort has to offer.

Commissioner Oliver asked that she consider what services the Town would need to supply as a result of the annexation, that would not need to be supplied otherwise.

Ms. Clifford responded it was really only water and sewer, which could provide a possible benefit to the Town, as usage increases.

Commissioner Oliver noted they were going to need to think of items associated with growing in that direction, like Fire Stations. He suggested Ms. Clifford consider those ideas and suggested they could work together in the future.

Harriet Altman, 103 Leonda Drive in Beaufort, also proposed the question regarding how the annexation would benefit Beaufort. She discussed the current infrastructure issues throughout Town, noting several roads need repair. She suggested addressing current issues before branching out further and providing services to more people. She also reminded the group the proposed development previously mentioned had not been approved yet, suggesting it was a cart before the horse situation. She emphasized the importance of the Land Use Plan and expressed her concern environmental impacts in the area.

Daphne Littiken, 102 Stanton Road in Beaufort, discussed how Town Creek has been affected as a result of the Turner Street Bridge. She spoke on environmental factors, expressed concerns about flooding and noted development in the area.

Commissioner Hollinshed made a motion to close the Public Hearing.

The motion passed unanimously.

Mayor Harker asked what the pleasure of the board was regarding the annexation request.

Commissioner Hagle made a motion to approve the annexation request.

Commissioner Cooper discussed the flooding concerns in Beaufort.

Mr. Grady commented on the effective date of the annexation if the motion carries. He explained the draft ordinance included in the agenda packet mentions two conditional items: the applicant must acquire the property; and the preliminary plat is approved. He suggested adding an additional condition to the ordinance, regarding approval of the sewer allocation request.

Commissioner Hagle amended his motion to include the sewer allocation approval, noting the condition be added as number 3(c) on the draft ordinance.

Commissioner Oliver asked Mr. Grady if this addressed the question about the cart before the horse.

Mr. Grady explained there was not a defined script on when these items were approved; and often jurisdictions manage the process differently. He suggested the items were all implicitly connected, and one of the items had to be decided on first. He suggested this type of conditional approval would adequately address the concerns of the property owners, applicant and ensures potential projects meet the Town's requirements.

Mayor Harker asked Mr. Meshaw to speak on the sewer allocation portion.

Mr. Meshaw explained until there was an approved site plan for the development, the request would be a reservation for sewer, not an allocation.

Mr. Grady confirmed final action should be taken soon, suggesting the sewer request would automatically fall into the correct category following a decision on the proposed preliminary plat. He clarified the board was not approving the sewer reservation right now; it would be a separate agenda item at a later date. He also confirmed they were not approving the preliminary plat, as that was before the Planning Board. He explained the action to annexation was conditioned on those boxes being checked.

Mayor Harker reminded the board there was a motion on the table by Commissioner Hagle, to approve the annexation request, and to add a condition to the draft ordinance regarding the sewer request.

Voting Yay: Commissioner Hagle, Commissioner Hollinshed, Commissioner Oliver, Commissioner Terwilliger

Voting Nay: Commissioner Cooper

The motion passed with a (4-1) vote.

**Mayor/Commissioner Comments**

Commissioner Cooper shared Policeman Day was coming up soon. He praised Samantha Burdick on her recent presentation at the Spring NCBIWA Event. He announced his upcoming office hours at the Train Depot.

Commissioner Hollinshed mentioned it was budget season. She reminded the group many guests would be visiting Town in the upcoming weeks, and noted it needed to look nice as possible.

Commissioner Terwilliger thanked staff for their hard work on the budget. He suggested the Town was headed in a good direction and noted how citizens seemed to be opening up and voicing their opinions in positive ways. He also announced his upcoming office hours at the Train Depot.

Commissioner Oliver followed up on a few outstanding items/topics from past meetings: 104 Chestnut Drive, 400 Pollock Street, and utility collection efforts.

Commissioner Hagle thanked staff for their continued work throughout Town and budget preparation. He noted the Wooden Boat Show was a great success. He ended with a safety message regarding safe walking along roads and sidewalks.

Mayor Harker commended the Commissioners on their hard work. She shared she witnessed law enforcement staff playing with youth in the area and praised them for that. She mentioned the new Big Red Bus Mural on Middle Lane. She shared she was recently interviewed by Mitchell Whitley, who was on a journey to meet every mayor across the State of North Carolina. She ended by thanking staff for all of their work on the proposed budget.

**Adjourn**

Commissioner Hagle made a motion to adjourn the meeting at 8:20 pm.

The motion carried unanimously.

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Sharon Harker, Mayor

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Elizabeth Lewis, Town Clerk



**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, May 23, 2022  
Town Hall Conference Room**

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**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Personnel Policy

**REQUESTED ACTION:**  
Adoption of proposed Personnel Policy.

**SUBMITTED BY:**  
Barbara Cooper, Human Resources Manager

**BUDGET AMENDMENT REQUIRED:**  
No



**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, May 23, 2022  
Town Hall Conference Room**

**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Residential Solid Waste Fee Increase

**BRIEF SUMMARY:**

Per our residential service agreement, with Waste Industries (GFL) the monthly fee shall be adjusted on an annual basis to reflect the annual adjustment based on the Consumer Price Index for All Urban Consumers (CPI-U): South Region as published by US Department of Labor. Effective April 1, 2022, the rates will be increased by 7.4% for residential services. The notice from GFL is attached.

The term of contract for Residential Service with GFI is for 7 years, March 2017-February 2024. It can be extended for 5 years.

The term for the contract for WBD Service with GFI is for 7 years, July 2017 – June 2024. It can be extended for 5 years.

**REQUESTED ACTION:**

Approve the change in the residential solid waste fee from \$19.44 to \$20.88 (an increase of \$1.44 per month).

**EXPECTED LENGTH OF PRESENTATION:**

5 mins

**SUBMITTED BY:**

Christi Wood – Finance Director

**BUDGET AMENDMENT REQUIRED:**

No



April 11, 2022

Christi Wood  
Finance Officer  
Town of Beaufort  
701 Front Street  
Beaufort, North Carolina 28516

Dear Ms. Wood,

Per our Residential service agreement, the monthly fee shall be adjusted on an annual basis to reflect the annual adjustment based on the Consumer Price Index for All Urban Consumers (CPI-U): South Region as published by US Department of Labor. Effective April 1, 2022, your rates will be increased by 7.4%.

However, our recycle processing charge will be reduced from \$131 per ton to \$50 per ton.

As always, thank you for allowing Waste Industries dba GFL to provide these services. Please let me know if you have any questions or concerns.

Respectfully,

Norma Yanez  
Government Contracts Manager



April 11, 2022

Christi Wood  
Finance Officer  
Town of Beaufort  
701 Front Street  
Beaufort, North Carolina 28516

Dear Ms. Wood,

Per our Compactor/Front End service agreement, the monthly fee shall be adjusted on an annual basis to reflect the annual adjustment based on the Consumer Price Index for All Urban Consumers (CPI-U): South Region as published by US Department of Labor. Effective July 1, 2022, your rates will be increased by 7.8%.

As always, thank you for allowing Waste Industries dba GFL to provide these services. Please let me know if you have any questions or concerns.

Respectfully,

Norma Yanez  
Government Contracts Manager



**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, May 23, 2022  
Town Hall Conference Room**

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

**SUBJECT:** FY 2022 Budget Amendment 10

**BRIEF SUMMARY:**

**General Fund**

This amendment requests the transfer of funds from the General Fund to the Capital Reserve Fund for a future debt service payment on the Fire Pumper for Station 2. The build out of the truck was delayed and the truck will not be delivered in FY 2022. The first debt payment was budgeted in FY 22 with funds received from Carteret County. The amendment will reserve the funds for the debt payment in the last year of the loan term. The loan does not allow for additional principal payments; however the loan can be paid off early with no penalty.

**REQUESTED ACTION:**

Approve FY 2022 Budget Amendment #10 and Capital Reserve Fund #11

**EXPECTED LENGTH OF PRESENTATION:**

5 minutes

**SUBMITTED BY:**

Christi Wood – Finance Director

**BUDGET AMENDMENT REQUIRED:**

Yes



**TOWN OF BEAUFORT  
FY 2022 BUDGET AMENDMENT #10**

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

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

BE IT THEREFORE ORDAINED that the Board of Commissioners amends the Fiscal Year 2022 Budget as follows:

**SECTION I: GENERAL FUND**

This amendment requests the transfer of funds, budgeted in FY 22 for the debt service payment on the Fire Pumper for Station 2, the Capital Reserve Fund for a future debt service payment.

**B. EXPENDITURES AUTHORIZED BY DEPARTMENT**

**INCREASE**

TRANSFER TO CAPITAL RESERVE FUND.....\$ 78,608

**DECREASE**

FIRE DEPARTMENT.....\$ 78,608

**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 13th day of June 2022

ATTEST:

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

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



## TOWN OF BEAUFORT CAPITAL RESERVE FUND AMENDMENT #11

WHEREAS, the Town of Beaufort adopted a Capital Reserve Fund Ordinance for Bulkhead/Board Walk Project, Utility Line Improvement Project, and Street Resurfacing Project on May 13, 2019, and

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

BE IT THEREFORE ORDAINED that the Board of Commissioners of the Town of Beaufort amend the Capital Reserve Fund for the Bulkhead/Board Walk Project, Utility Line Improvement Project, and Street Resurfacing Project as follows:

- Transfer funds from the General Fund to the Capital Reserve Fund – Debt Service. Due to a delay in the build out the delivery of the Fire Pumper for Station 2, the debt service budgeted in FY 22 needs to be reserved for a future payment once the truck has been delivered.

### SECTION I: REVENUE

**INCREASE**

TRANSFER IN FROM GENERAL FUND.....	\$ 78,608
<b>TOTAL INCREASE</b> .....	<b>\$ 78,608</b>

### SECTION II: EXPENDITURES

**INCREASE**

FUTURE DEBT SERVICE FOR FIRE PUMPER AT STATION 2.....	\$ 78,608
<b>TOTAL INCREASE</b> .....	<b>\$ 78,608</b>

### SECTION III: DISTRIBUTION

Copies of this ordinance shall be furnished to the Town Manager and Finance Officer to be kept on file by them for their direction in the disbursement of funds for carrying out this project:

Adopted this 13th day of June 2022

ATTEST:

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

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



**Town of Beaufort, NC**

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

**Board of Commissioners Work Session  
4:00 PM – Monday, May 23, 2022**

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

**SUBJECT:** FY 2022 Budget Amendment 11

**BRIEF SUMMARY:**

**General Fund**

This amendment requests the appropriation of funds from Carteret County Reserve (Fire Tax) of \$19,800 to outfit the new Pumper Truck that will be housed at Station 2. The County Commissioners approved this item Monday, May 16, 2022.

**REQUESTED ACTION:**

Approve FY 2022 Budget Amendment #11

**EXPECTED LENGTH OF PRESENTATION:**

5 minutes

**SUBMITTED BY:**

Christi Wood – Finance Director

**BUDGET AMENDMENT REQUIRED:**

Yes



**TOWN OF BEAUFORT  
FY 2022 BUDGET AMENDMENT #11**

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

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

BE IT THEREFORE ORDAINED that the Board of Commissioners amends the Fiscal Year 2022 Budget as follows:

**SECTION I: GENERAL FUND**

This amendment requests the appropriation of funds from Carteret County Reserve (Fire Tax) of \$19,800 to outfit the new Pumper Truck that will be housed at Station 2. The County Commissioners approved this item Monday, May 16, 2022.

**A: REVENUE**

<b><u>INCREASE</u></b>	
INTERGOVERNMENTAL.....	\$ 19,800
<b>TOTAL INCREASE .....</b>	<b>\$ 19,800</b>

**B. EXPENDITURES AUTHORIZED BY DEPARTMENT**

<b><u>INCREASE</u></b>	
FIRE DEPARTMENT.....	\$ 19,800
<b>TOTAL INCREASE.....</b>	<b>\$ 19,800</b>

**SECTION VI: DISTRIBUTION**

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

Adopted this 13th day of June 2022

ATTEST:

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

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



### Town of Beaufort, NC

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

### Board of Commissioners Work Session 4:00 PM Monday, May 23, 2022 Town Hall Conference Room

**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Financial Notes  
**BRIEF SUMMARY:**

- Tax balances remaining are listed for March and April.

March		
Tax Year	Balance Remaining	Collection Rate to Date
2014	\$963	99.96%
2015	\$3,638	99.86%
2016	\$11,008	99.58%
2017	\$14,803	99.50%
2018	\$15,450	99.53%
2019	\$25,026	99.35%
2020	\$48,276	98.99%
2021	\$99,584	97.98%
April		
Tax Year	Balance Remaining	Collection Rate to Date
2014	\$935	99.96%
2015	\$3,638	99.86%
2016	\$11,001	99.58%
2017	\$14,758	99.50%
2018	\$15,434	99.53%
2019	\$24,864	99.35%
2020	\$47,798	99.00%
2021	\$94,488	98.08%

- Sales and Use tax distribution for May is \$172,209 (February sales)
- Local Option Sales Tax currently reports collections for 7 months.

**REQUESTED ACTION:**

No action requested/ review

**EXPECTED LENGTH OF PRESENTATION: 5 minutes**

5 minutes

**SUBMITTED BY:**

Christi Wood – Finance Director

**BUDGET AMENDMENT REQUIRED:**

No

Statement of Revenue and Expenditures - Operating

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

Include Non-Anticipated: Yes

Year To Date As Of: 04/30/22

Expend Account Range: First to Last

Include Non-Budget: No

Current Period: 04/01/22 to 04/30/22

Print Zero YTD Activity: No

Prior Year: 04/01/21 to 04/30/21

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-301-0000	AD VALOREM TAX - CURRENT YEAR	\$32,542.05	\$4,835,580.00	\$36,919.01	\$4,820,834.84	-\$14,745.16	100%
10-301-0001	AD VALOREM TAX PRIOR YEAR	\$6,458.05	\$70,000.00	\$6,414.41	\$96,005.65	\$26,005.65	137%
10-301-0002	PENALTIES AND INTEREST	\$1,522.91	\$10,000.00	\$2,508.33	\$22,179.20	\$12,179.20	222%
10-301-0003	AD VALOREM TAX - CORP. TAX	\$0.00	\$0.00	\$0.00	\$547.48	\$547.48	0%
10-301-0004	MOTOR VEHICLE TAX	\$24,115.70	\$200,000.00	\$20,248.95	\$209,905.89	\$9,905.89	105%
10-301-0006	PAYMENT IN LIEU OF TAXES	\$25.90	\$6,000.00	\$0.00	\$22,332.73	\$16,332.73	372%
10-303-0001	LOCAL OPTION SALES TAX	\$137,778.96	\$1,742,200.00	\$150,659.06	\$1,402,716.05	-\$339,483.95	81%
10-303-0002	UTILITIES FRANCHISE TAX	\$0.00	\$380,000.00	\$0.00	\$297,971.81	-\$82,028.19	78%
10-303-0003	BEER AND WINE TAX	\$0.00	\$18,200.00	\$0.00	\$0.00	-\$18,200.00	0%
10-303-0004	POWELL BILL	\$0.00	\$120,000.00	\$0.00	\$137,385.56	\$17,385.56	114%
10-303-0012	GRANT FROM NC NATURAL & CULTURAL RES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-303-0014	FEMA MITIGATION GRANT	\$0.00	\$84,650.00	\$0.00	\$0.00	-\$84,650.00	0%
10-303-0016	GRANTS - SRO, CAD, School Safety	\$6,627.79	\$168,000.00	\$0.00	\$54,982.98	-\$113,017.02	33%
10-303-0019	CARES RELIEF FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-304-0001	COUNTY ABC PROFIT DISTRIBUTION	\$0.00	\$171,700.00	\$0.00	\$151,373.00	-\$20,327.00	88%
10-304-0002	FIRE DISTRICT AD VALOREM TAX	\$27,840.09	\$800,105.00	\$50,015.83	\$700,158.30	-\$99,946.70	88%
10-304-0003	FIRE DISTRICT SALES TAX	\$8,750.00	\$130,000.00	\$10,833.33	\$108,333.30	-\$21,666.70	83%
10-304-0004	HARLOWE DIST AD VALOREM TAX	\$5,674.45	\$67,954.00	\$5,674.58	\$56,745.80	-\$11,208.20	84%
10-304-0005	HARLOWE FIRE DISTRCIT SALES TAX	\$1,669.37	\$20,033.00	\$1,669.33	\$16,693.30	-\$3,339.70	83%
10-304-0020	MISC REVENUE-FIRE DEPARTMENT	\$1,646.00	\$0.00	\$150.00	\$750.00	\$750.00	0%
10-305-0001	SOLID WASTE USER FEE ( RES )	\$48,263.14	\$576,100.00	\$50,169.40	\$495,952.01	-\$80,147.99	86%
10-305-0002	SOLID WASTE USER FEES ( COMM )	\$1,108.08	\$13,770.00	\$1,166.40	\$11,575.29	-\$2,194.71	84%
10-305-0003	STORMWATER	\$1,825.28	\$136,000.00	\$1,581.18	\$142,546.86	\$6,546.86	105%
10-305-0004	SOLID WASTE USER FEE -WBD	\$3,007.24	\$35,700.00	\$3,865.76	\$33,608.24	-\$2,091.76	94%
10-305-0005	BUILDING PERMITS	\$46,396.32	\$180,000.00	\$28,606.14	\$317,836.69	\$137,836.69	177%
10-305-0006	PARKING METER	\$0.00	\$180,000.00	\$0.00	\$118,631.37	-\$61,368.63	66%
10-305-0007	PARKING VIOLATIONS/PENALTIES	\$238.52	\$20,000.00	\$350.00	\$7,914.00	-\$12,086.00	40%

## Statement of Revenue and Expenditures - Operating

10. PM

<i>Revenue Account</i>	<i>Description</i>	<i>Prior Yr Rev</i>	<i>Anticipated</i>	<i>Curr Rev</i>	<i>YTD Rev</i>	<i>Excess/Deficit</i>	<i>% Real</i>
10-305-0008	COURT COSTS, FEES, CHARGES	\$90.50	\$750.00	\$40.50	\$1,612.00	\$862.00	215%
10-305-0009	ROAD RACE REGISTRATION	\$0.00	\$2,500.00	\$0.00	\$0.00	-\$2,500.00	0%
10-305-0010	LATE FEES - SOLID WASTE	\$0.00	\$0.00	\$4.79	\$8.87	\$8.87	0%
10-305-0011	SPECIAL EVENT FEES	\$375.00	\$0.00	\$400.00	\$5,615.00	\$5,615.00	0%
10-305-0013	TRAIN DEPOT RENTAL	-\$55.00	\$0.00	\$195.00	\$535.00	\$535.00	0%
10-306-0001	PROPERTY LEASES	\$16,684.94	\$228,490.00	\$14,861.34	\$194,351.45	-\$34,138.55	85%
10-306-0002	ANTENNA CONTRACT REVENUE	\$0.00	\$69,900.00	\$0.00	\$44,105.37	-\$25,794.63	63%
10-306-0003	CEMETERY LOT SALES	\$1,075.00	\$3,500.00	\$100.00	\$5,936.34	\$2,436.34	170%
10-306-0006	SALE OF SURPLUS PROPERTY	\$296.00	\$10,000.00	\$9,125.00	\$47,026.55	\$37,026.55	470%
10-306-0010	SURETY BOND	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0%
10-307-0001	INVESTMENT EARNINGS	\$226.59	\$10,000.00	\$1,675.97	\$3,865.75	-\$6,134.25	39%
10-307-0002	MISCELLANEOUS REVENUE	\$1,350.00	\$2,700.00	\$11,110.00	\$21,620.00	\$18,920.00	801%
10-307-0003	MISCELLANEOUS REVENUE - PD	\$144.00	\$0.00	\$280.00	\$7,279.00	\$7,279.00	0%
10-307-0007	PROCEEDS FROM LOAN	\$0.00	\$360,000.00	\$0.00	\$360,000.00	\$0.00	100%
10-307-0008	REIMBURSEMENT FROM INSURANCE	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	0%
10-307-0009	APPROPRIATED FUND BALANCE	\$0.00	\$514,642.00	\$0.00	\$0.00	-\$514,642.00	0%
10-307-0010	UTILITY FUND ADMIN EXPENSE ALLOCATION	\$0.00	\$624,000.00	\$0.00	\$0.00	-\$624,000.00	0%
10-329-0065	TRANSFER FROM CRF	\$0.00	\$207,000.00	\$0.00	\$0.00	-\$207,000.00	0%
10-900-9000	cancel revenue	\$0.00	\$0.00	\$0.00	\$106.41	\$106.41	0%
<b>General Fund Revenue Total</b>		<b>\$375,676.88</b>	<b>\$11,999,474.00</b>	<b>\$408,624.31</b>	<b>\$9,922,292.09</b>	<b>-\$2,077,181.91</b>	<b>83%</b>

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-410-0000	GOVERNING BODY:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-410-0200	SALARIES AND WAGES	\$3,935.50	\$48,170.52	\$0.00	\$36,179.91	\$0.00	\$11,990.61	75%
10-410-0500	FICA	\$301.04	\$3,853.64	\$0.00	\$2,767.61	\$0.00	\$1,086.03	72%
10-410-0800	WORKERS COMPENSATION	\$0.00	\$152.08	\$0.00	\$142.00	\$0.00	\$10.08	93%
10-410-1130	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-410-1140	PUBLIC NOTICES/ADVERTISING	\$345.60	\$4,590.00	\$511.20	\$2,719.39	\$0.00	\$1,870.61	59%
10-410-1141	NEWSLETTER	\$346.50	\$4,080.00	\$746.47	\$3,579.54	\$0.00	\$500.46	88%
10-410-1210	OFFICE SUPPLIES	\$0.00	68 \$1,520.00	\$2,747.41	\$3,929.44	\$0.00	-\$2,409.44	259%

## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-410-1250	DUES & SUBSCRIPTIONS	\$540.00	\$11,026.00	\$0.00	\$9,397.11	\$0.00	\$1,628.89	85%
10-410-1430	TRAINING- REGISTRATION & CLASS MAT	\$135.00	\$4,100.00	\$0.00	\$2,503.79	\$0.00	\$1,596.21	61%
10-410-1431	TRAVEL MILEAGE	\$0.00	\$765.00	\$245.70	\$245.70	\$0.00	\$519.30	32%
10-410-1432	MEALS	\$0.00	\$1,530.00	\$3,529.38	\$3,529.38	\$0.00	-\$1,999.38	231%
10-410-1433	LODGING	\$0.00	\$3,040.00	\$0.00	\$2,824.72	\$737.73	-\$522.45	117%
10-410-4510	PROFESSIONAL SERVICES	\$0.00	\$4,500.00	\$3,920.94	\$4,520.94	\$0.00	-\$20.94	100%
10-410-4520	CODIFICATION	\$0.00	\$3,050.00	\$0.00	\$2,846.63	\$0.00	\$203.37	93%
10-410-5400	INSURANCE	\$0.00	\$4,062.00	\$0.00	\$0.00	\$0.00	\$4,062.00	0%
10-410-5720	ELECTIONS	\$0.00	\$8,287.00	\$0.00	\$8,282.74	\$0.00	\$4.26	100%
	<b>410 Total</b>	<b>\$5,603.64</b>	<b>\$102,726.24</b>	<b>\$11,701.10</b>	<b>\$83,468.90</b>	<b>\$737.73</b>	<b>\$18,519.61</b>	<b>82%</b>
10-420-0000	ADMINISTRATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-420-0200	SALARIES AND WAGES	\$20,778.63	\$360,351.00	\$28,828.38	\$292,929.82	\$2,000.00	\$65,421.18	82%
10-420-0500	FICA EXPENSE	\$1,512.70	\$28,659.00	\$2,044.94	\$21,308.17	\$0.00	\$7,350.83	74%
10-420-0600	GROUP INSURANCE EXPENSE	\$1,767.06	\$32,607.00	\$2,145.28	\$17,732.76	\$0.00	\$14,874.24	54%
10-420-0700	RETIREMENT EXPENSE	\$3,141.41	\$58,786.00	\$4,350.04	\$44,189.37	\$0.00	\$14,596.63	75%
10-420-0800	WORKERS COMPENSATION	\$0.00	\$2,301.00	\$0.00	-\$391.46	\$0.00	\$2,692.46	-17%
10-420-0900	UNEMPLOYMENT INSURANCE EXPENSE	\$0.00	\$7,140.00	\$0.00	\$2,316.07	\$0.00	\$4,823.93	32%
10-420-1110	TELEPHONE	\$1,515.18	\$10,524.00	\$0.00	\$7,936.66	\$0.00	\$2,587.34	75%
10-420-1120	INTERNET/CABLE	\$570.44	\$7,038.00	\$1,435.38	\$5,999.40	\$0.00	\$1,038.60	85%
10-420-1130	POSTAGE	\$46.74	\$3,060.00	\$500.00	\$2,585.61	\$0.00	\$474.39	84%
10-420-1210	OFFICE SUPPLIES	\$1,259.15	\$15,435.00	\$1,229.39	\$15,586.40	\$26.50	-\$177.90	101%
10-420-1220	OFFICE EQUIPMENT (NON-CAPITAL)	\$0.00	\$5,561.00	\$0.00	\$4,204.84	\$0.00	\$1,356.16	76%
10-420-1221	OFFICE EQUIPMENT LEASES	\$452.76	\$9,056.00	\$521.76	\$8,524.11	\$0.00	\$531.89	94%
10-420-1230	OFFICE CONTRACT SERVICES	\$12.80	\$6,120.00	\$773.91	\$5,757.57	\$0.00	\$362.43	94%
10-420-1250	DUES AND SUBSCRIPTIONS	\$85.75	\$3,300.00	\$0.00	\$1,821.37	\$0.00	\$1,478.63	55%
10-420-1310	ELECTRIC	\$1,526.70	\$17,136.00	\$962.38	\$11,517.42	\$0.00	\$5,618.58	67%
10-420-1330	WATER/SEWER/SOLID WASTE	\$95.20	\$3,264.00	\$193.85	\$2,972.14	\$0.00	\$291.86	91%
10-420-1430	TRAINING-REGISTRATION & CLASS MAT'	\$0.00	\$5,210.00	\$0.00	\$5,018.60	\$0.00	\$191.40	96%
10-420-1431	TRAVEL MILEAGE	\$0.00	\$2,470.00	\$122.85	\$122.85	\$0.00	\$2,347.15	5%
10-420-1432	MEALS	\$0.00	\$1,465.00	\$30.00	\$1,411.93	\$0.00	\$53.07	96%

## Statement of Revenue and Expenditures - Operating

10. PM

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-420-1433	LODGING	\$0.00	\$4,750.00	\$0.00	\$0.00	\$0.00	\$4,750.00	0%
10-420-1630	EQUIPMENT MAINT. & REPAIRS	\$0.00	\$102.00	\$0.00	\$0.00	\$0.00	\$102.00	0%
10-420-5400	INSURANCE	\$0.00	\$59,988.00	\$0.00	\$59,987.60	\$1,440.00	-\$1,439.60	102%
	<b>420 Total</b>	<b>\$32,764.52</b>	<b>\$644,323.00</b>	<b>\$43,138.16</b>	<b>\$511,531.23</b>	<b>\$3,466.50</b>	<b>\$129,325.27</b>	<b>80%</b>
10-430-0000	FINANCE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-430-0200	SALARIES AND WAGES	\$18,069.88	\$280,749.00	\$21,951.09	\$230,799.41	\$0.00	\$49,949.59	82%
10-430-0201	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-430-0500	FICA EXPENSE	\$1,281.15	\$22,023.00	\$1,566.34	\$16,562.13	\$0.00	\$5,460.87	75%
10-430-0600	GROUP INSURANCE EXPENSE	\$2,356.08	\$40,760.00	\$3,561.72	\$29,458.08	\$0.00	\$11,301.92	72%
10-430-0700	RETIREMENT EXPENSE	\$2,748.45	\$45,176.00	\$3,592.33	\$37,795.50	\$0.00	\$7,380.50	84%
10-430-0800	WORKERS COMPENSATION	\$0.00	\$1,213.00	\$0.00	\$1,110.00	\$0.00	\$103.00	92%
10-430-1230	OFFICE CONTRACT SERVICES	\$1,848.38	\$29,580.00	\$574.27	\$22,250.90	\$0.00	\$7,329.10	75%
10-430-1250	DUES & SUBSCRIPTIONS	\$0.00	\$408.00	\$36.27	\$302.93	\$0.00	\$105.07	74%
10-430-1430	TRAINING-REGISTRATION & CLASS MATE	\$0.00	\$2,000.00	\$0.00	\$288.13	\$0.00	\$1,711.87	14%
10-430-1431	TRAVEL MILEAGE	\$0.00	\$1,020.00	\$0.00	\$291.33	\$0.00	\$728.67	29%
10-430-1432	MEALS	\$0.00	\$612.00	\$0.00	\$0.00	\$0.00	\$612.00	0%
10-430-1433	LODGING	\$0.00	\$1,938.00	\$0.00	\$299.64	\$0.00	\$1,638.36	15%
10-430-1630	EQUIPMENT MAINT & REPAIRS	\$0.00	\$510.00	\$0.00	\$0.00	\$0.00	\$510.00	0%
10-430-4510	PROFESSIONAL SERVICES	\$0.00	\$20,400.00	\$0.00	\$16,640.00	\$0.00	\$3,760.00	82%
10-430-4520	TAX COLLECTION ADMIN EXPENSE PROP.	\$839.89	\$103,625.00	\$996.46	\$101,638.45	\$0.00	\$1,986.55	98%
10-430-4525	TAX COLLECTION ADMIN EXPENSE MVT	\$1,269.37	\$10,800.00	\$942.07	\$10,900.36	\$0.00	-\$100.36	101%
	<b>430 Total</b>	<b>\$28,413.20</b>	<b>\$560,814.00</b>	<b>\$33,220.55</b>	<b>\$468,336.86</b>	<b>\$0.00</b>	<b>\$92,477.14</b>	<b>84%</b>
10-450-0000	PARKING DEPARTMENT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-450-0200	SALARIES AND WAGES	\$0.00	\$37,467.00	\$1,729.02	\$36,203.64	\$0.00	\$1,263.36	97%
10-450-0201	OVERTIME	\$0.00	\$2,080.00	\$0.00	\$850.45	\$0.00	\$1,229.55	41%
10-450-0205	OTHER SALARIES - PART TIME	\$0.00	\$14,085.00	\$0.00	\$0.00	\$0.00	\$14,085.00	0%
10-450-0500	FICA EXPENSE	\$0.00	\$4,314.00	\$132.27	\$2,834.73	\$0.00	\$1,479.27	66%
10-450-0600	GROUP INSURANCE	\$0.00	\$7,397.00	\$0.00	\$0.00	\$0.00	\$7,397.00	0%
10-450-0700	RETIREMENT EXPENSE	\$0.00	\$6,503.00	\$197.28	\$1,134.45	\$0.00	\$5,368.55	17%
10-450-0800	WORKERS COMPENSATION	\$0.00	\$1,439.00	\$0.00	\$1,343.00	\$0.00	\$96.00	93%

## Statement of Revenue and Expenditures - Operating

10. PM

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-450-1210	OFFICE SUPPLIES	\$0.00	\$2,040.00	\$0.00	\$1,053.49	\$0.00	\$986.51	52%
10-450-1230	OFFICE CONTRACT SERVICES - SOFTWARE	\$912.00	\$16,387.00	\$912.00	\$13,938.70	\$0.00	\$2,448.30	85%
10-450-1430	TRAINING -REGISTRATION AND CLASS MAT'L	\$0.00	\$1,071.00	\$0.00	\$0.00	\$0.00	\$1,071.00	0%
10-450-1431	TRAVEL MILEAGE	\$0.00	\$408.00	\$0.00	\$0.00	\$0.00	\$408.00	0%
10-450-1432	MEALS	\$0.00	\$306.00	\$0.00	\$0.00	\$0.00	\$306.00	0%
10-450-1433	LODGING	\$0.00	\$816.00	\$0.00	\$0.00	\$0.00	\$816.00	0%
10-450-1620	EQUIPMENT RENTAL - HANDHELDS	\$0.00	\$1,734.00	\$100.00	\$1,727.50	\$0.00	\$6.50	100%
10-450-1630	EQUIPMENT MAINTENANCE AND REPAIRS	\$0.00	\$8,760.00	\$0.00	\$1,460.35	\$0.00	\$7,299.65	17%
10-450-3901	PARKING METER CREDIT CARD PROCESSING	\$69.62	\$22,440.00	\$104.50	\$18,988.50	\$0.00	\$3,451.50	85%
10-450-3902	COLLECTION FEES	\$0.00	\$2,040.00	\$5.97	\$314.80	\$0.00	\$1,725.20	15%
10-450-4550	CONTRACT SERVICES	\$0.00	\$3,060.00	\$0.00	\$0.00	\$0.00	\$3,060.00	0%
10-450-5730	CONTINGENCY	\$0.00	\$3,560.00	\$0.00	\$0.00	\$0.00	\$3,560.00	0%
10-450-8010	DEBT SERVICE - PRINCIPAL	\$0.00	\$8,192.64	\$0.00	\$0.00	\$0.00	\$8,192.64	0%
10-450-8011	DEBT SERVICE - INTEREST	\$0.00	\$610.68	\$0.00	\$0.00	\$0.00	\$610.68	0%
	<b>450 Total</b>	<b>\$981.62</b>	<b>\$144,710.32</b>	<b>\$3,181.04</b>	<b>\$79,849.61</b>	<b>\$0.00</b>	<b>\$64,860.71</b>	<b>55%</b>
10-510-0000	POLICE DEPARTMENT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-510-0200	SALARIES AND WAGES	\$75,610.05	\$1,095,689.00	\$83,203.79	\$900,805.64	\$0.00	\$194,883.36	82%
10-510-0201	OVERTIME	\$4,392.92	\$30,600.00	\$3,796.41	\$24,854.76	\$0.00	\$5,745.24	81%
10-510-0203	SEPARATION PAY	\$3,510.09	\$41,400.00	\$3,567.22	\$38,213.31	\$0.00	\$3,186.69	92%
10-510-0205	OTHER SALARIES-PARTTIME	\$108.36	\$12,330.00	\$675.04	\$1,817.64	\$0.00	\$10,512.36	15%
10-510-0500	FICA EXPENSE	\$6,178.50	\$92,944.00	\$6,800.68	\$71,775.75	\$0.00	\$21,168.25	77%
10-510-0600	GROUP INSURANCE EXPENSE	\$10,602.36	\$154,901.00	\$12,817.52	\$116,202.67	\$0.00	\$38,698.33	75%
10-510-0700	RETIREMENT EXPENSE	\$12,624.46	\$187,609.00	\$14,761.97	\$156,799.99	\$0.00	\$30,809.01	84%
10-510-0800	WORKERS COMPENSATION	\$0.00	\$42,776.00	\$0.00	\$42,992.41	\$0.00	-\$216.41	101%
10-510-1110	TELEPHONE	\$1,289.40	\$6,500.00	\$0.00	\$5,456.95	\$0.00	\$1,043.05	84%
10-510-1111	TELEPHONE-CELLULAR	\$881.68	\$11,300.00	\$2,133.64	\$8,899.06	\$0.00	\$2,400.94	79%
10-510-1120	INTERNET/CABLE	\$465.43	\$6,200.00	\$974.21	\$4,582.54	\$0.00	\$1,617.46	74%
10-510-1130	POSTAGE	\$7.70	\$750.00	\$0.00	\$188.69	\$17.71	\$543.60	28%
10-510-1210	OFFICE SUPPLIES	\$643.63	\$2,500.00	\$0.00	\$2,198.46	\$164.43	\$137.11	95%
10-510-1220	OFFICE EQUIPMENT (NON-CAPITAL)	\$811.28	\$2,000.00	\$0.00	\$718.52	\$0.00	\$1,281.48	36%

## Statement of Revenue and Expenditures - Operating

10. PM

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-510-1221	OFFICE EQUIPMENT LEASES	\$349.25	\$4,200.00	\$374.25	\$3,921.53	\$0.00	\$278.47	93%
10-510-1230	OFFICE CONTRACT SERVICES	\$2,468.89	\$31,870.00	\$100.00	\$19,919.46	\$2,292.73	\$9,657.81	70%
10-510-1250	DUES AND SUBSCRIPTIONS	\$71.27	\$2,500.00	\$108.82	\$1,293.93	\$106.74	\$1,099.33	56%
10-510-1260	MISC. ADMIN. EXPENSE	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-510-1310	ELECTRIC	\$774.37	\$6,300.00	\$361.66	\$5,183.23	\$0.00	\$1,116.77	82%
10-510-1330	WATER/SEWER/SOLID WASTE	\$250.94	\$3,500.00	\$224.73	\$2,086.19	\$0.00	\$1,413.81	60%
10-510-1420	OSHA/SAFETY COMPLIANCE	\$0.00	\$1,336.00	\$54.23	\$119.99	\$0.00	\$1,216.01	9%
10-510-1430	TRAINING- REGISTRATION &CLASS MAT'	\$210.31	\$12,000.00	\$0.00	\$4,211.34	\$0.00	\$7,788.66	35%
10-510-1431	TRAVEL MILEAGE	\$0.00	\$500.00	\$142.74	\$142.74	\$0.00	\$357.26	29%
10-510-1432	MEALS	\$487.64	\$3,500.00	\$0.00	\$2,541.54	\$442.38	\$516.08	85%
10-510-1433	LODGING	\$339.10	\$4,000.00	\$0.00	\$1,884.17	\$0.00	\$2,115.83	47%
10-510-1440	UNIFORMS	\$1,193.46	\$15,000.00	\$0.00	\$11,665.52	\$4,039.63	-\$705.15	105%
10-510-1451	EMPLOYEE WELLNESS	\$443.00	\$11,800.00	\$500.00	\$5,743.00	\$0.00	\$6,057.00	49%
10-510-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$6,964.88	\$34,000.00	\$0.00	\$33,969.38	\$25.00	\$5.62	100%
10-510-1630	EQUIPMENT MAINT. & REPAIRS	\$607.00	\$4,000.00	\$58.17	\$3,046.06	\$0.00	\$953.94	76%
10-510-1710	AUTO FUEL	\$2,699.05	\$37,000.00	\$4,513.75	\$30,202.60	\$0.00	\$6,797.40	82%
10-510-1730	VEHICLE MAINT. & REPAIRS	\$913.76	\$15,000.00	\$2,125.19	\$12,832.02	\$36.30	\$2,131.68	86%
10-510-3310	DEPARTMENT SUPPLIES & MATERIALS	\$876.38	\$21,600.00	\$989.15	\$12,228.83	\$6,656.17	\$2,715.00	87%
10-510-4510	PROFESSIONAL SERVICES	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
10-510-4560	ABANDONED AND DERELICT VESSEL REMOVA	\$0.00	\$10,600.00	\$0.00	\$2,350.00	\$0.00	\$8,250.00	22%
10-510-4570	MARINE OPERATIONS	\$0.00	\$5,400.00	\$100.00	\$3,078.23	\$3,767.41	-\$1,445.64	127%
10-510-5400	INSURANCE AND BONDS	\$436.27	\$26,438.00	\$9.06	\$26,447.06	\$0.00	-\$9.06	100%
10-510-5791	CRIMINAL INVESTIGATION	\$359.43	\$5,500.00	\$0.00	\$368.00	\$0.00	\$5,132.00	7%
10-510-5793	CRIME PREVENTION	\$25.00	\$5,000.00	\$0.00	\$1,843.22	\$922.83	\$2,233.95	55%
10-510-7430	CAPITAL OUTLAY - VEHICLES	\$25,581.62	\$107,231.00	\$36,113.56	\$52,003.46	\$54,875.03	\$352.51	100%
10-510-8010	DEBT SERVICE - PRINCIPAL	\$0.00	\$16,594.37	\$0.00	\$16,594.00	\$0.00	\$0.37	100%
10-510-8011	DEBT SERVICE - INTEREST	\$0.00	\$626.11	\$0.00	\$662.25	\$0.00	-\$36.14	106%
10-510-9020	GRANT EXPENDITURES	\$0.00	\$180,000.00	\$15,937.00	\$27,662.00	\$0.00	\$152,338.00	15%
	<b>510 Total</b>	<b>\$162,177.48</b>	<b>\$2,255,494.48</b>	<b>\$190,442.79</b>	<b>\$1,657,506.14</b>	<b>\$73,346.36</b>	<b>\$524,641.98</b>	<b>77%</b>
10-531-0000	FIRE DEPARTMENT:	\$0.00	72	\$0.00	\$0.00	\$0.00	\$0.00	0%

## Statement of Revenue and Expenditures - Operating

10. PM

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-531-0200	SALARIES & WAGES	\$69,444.50	\$1,007,997.91	\$76,759.37	\$838,016.03	\$0.00	\$169,981.88	83%
10-531-0201	OVERTIME	\$1,745.36	\$36,553.13	\$1,541.44	\$21,670.62	\$0.00	\$14,882.51	59%
10-531-0205	SALARIES-PARTIME/PRN	\$1,961.31	\$43,942.00	\$7,699.08	\$34,407.60	\$0.00	\$9,534.40	78%
10-531-0500	FICA EXPENSE	\$5,394.67	\$83,664.41	\$6,369.65	\$66,292.30	\$0.00	\$17,372.11	79%
10-531-0600	GROUP INSURANCE	\$9,466.38	\$146,278.00	\$12,151.70	\$108,629.49	\$0.00	\$37,648.51	74%
10-531-0700	RETIREMENT EXPENSE	\$10,803.66	\$164,505.54	\$12,822.95	\$140,746.51	\$0.00	\$23,759.03	86%
10-531-0701	FIREMAN'S PENSION FUND	\$0.00	\$2,160.00	\$0.00	\$1,810.00	\$0.00	\$350.00	84%
10-531-0800	WORKERS COMPENSATION	\$0.00	\$54,650.00	\$226.40	\$54,526.40	\$0.00	\$123.60	100%
10-531-1110	TELEPHONE	\$1,295.63	\$7,440.00	\$0.00	\$5,973.04	\$0.00	\$1,466.96	80%
10-531-1111	TELEPHONE- CELLULAR	\$114.03	\$2,550.00	\$304.08	\$1,279.69	\$0.00	\$1,270.31	50%
10-531-1120	INTERNET/CABLE	\$406.11	\$4,508.00	\$799.76	\$3,998.30	\$0.00	\$509.70	89%
10-531-1130	POSTAGE	\$52.75	\$204.00	\$0.00	\$25.01	\$0.00	\$178.99	12%
10-531-1210	OFFICE SUPPLIES	\$28.81	\$1,224.00	\$63.98	\$738.89	\$0.00	\$485.11	60%
10-531-1220	OFFICE EQUIPMENT (NON-CAPITAL)	\$0.00	\$6,030.00	\$0.00	\$5,680.72	\$0.00	\$349.28	94%
10-531-1221	OFFICE EQUIPMENT LEASES	\$239.94	\$3,090.00	\$239.94	\$2,643.15	\$0.00	\$446.85	86%
10-531-1230	OFFICE CONTRACT SERVICES	\$0.00	\$2,153.00	\$0.00	\$2,128.00	\$0.00	\$25.00	99%
10-531-1250	DUES & SUBSCRIPTIONS	\$75.00	\$2,090.00	\$0.00	\$1,286.48	\$454.00	\$349.52	83%
10-531-1310	ELECTRIC	\$2,594.32	\$23,929.00	\$1,610.98	\$17,240.58	\$0.00	\$6,688.42	72%
10-531-1320	LP GAS	\$0.00	\$510.00	\$0.00	\$286.09	\$0.00	\$223.91	56%
10-531-1330	WATER/SEWER/SOLID WASTE	\$457.74	\$4,865.00	\$451.19	\$3,557.28	\$0.00	\$1,307.72	73%
10-531-1420	OSHA/ SAFETY COMPLIANCE	\$0.00	\$13,558.00	\$0.00	\$11,107.17	\$293.00	\$2,157.83	84%
10-531-1421	SAFETY EQUIPMENT	\$208.89	\$26,620.00	\$2,931.75	\$6,463.03	\$12,508.00	\$7,648.97	71%
10-531-1422	SAFETY SUPPLIES & MATERIALS	\$108.00	\$3,060.00	\$75.00	\$755.79	\$219.57	\$2,084.64	32%
10-531-1430	TRAINING- REGIST & CLASS MATERIAL	\$20.70	\$5,610.00	\$0.00	\$2,594.10	\$275.00	\$2,740.90	51%
10-531-1431	MILEAGE	\$0.00	\$816.00	\$0.00	\$705.59	\$0.00	\$110.41	86%
10-531-1432	MEALS	\$169.35	\$2,754.00	\$83.62	\$1,620.60	\$258.25	\$875.15	68%
10-531-1433	LODGING	\$624.18	\$3,060.00	\$0.00	\$2,435.49	\$206.88	\$417.63	86%
10-531-1440	UNIFORMS	\$1,384.00	\$14,780.00	\$0.00	\$7,723.82	\$356.83	\$6,699.35	55%
10-531-1510	BUILDING MAINTENANCE	\$859.01	\$4,662.00	\$36.51	\$2,525.37	\$256.29	\$1,880.34	60%
10-531-1511	GROUND MAINT	\$0.00	\$3,570.00	\$0.00	\$688.00	\$0.00	\$2,882.00	19%

## Statement of Revenue and Expenditures - Operating

10. PM

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-531-1512	JANITORIAL SUPPLIES	\$126.38	\$2,836.00	\$150.31	\$2,152.34	\$0.00	\$683.66	76%
10-531-1513	CONTRACTED SERVICES	\$0.00	\$8,670.00	\$1,382.00	\$3,925.50	\$0.00	\$4,744.50	45%
10-531-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$382.98	\$30,090.00	\$0.00	\$11,744.30	\$10,893.09	\$7,452.61	75%
10-531-1630	EQUIPMENT MAINT & REPAIRS	\$428.80	\$11,712.00	\$822.92	\$2,770.53	\$1,156.47	\$7,785.00	34%
10-531-1710	AUTO FUEL	\$1,509.88	\$23,460.00	\$2,124.13	\$14,882.35	\$0.00	\$8,577.65	63%
10-531-1730	VEHICLE MAINT & REPAIRS	\$1,520.66	\$29,500.00	\$1,231.76	\$19,887.80	\$2,588.64	\$7,023.56	76%
10-531-3310	DEPARTMENT SUPPLIES & MATERIALS	\$58.76	\$9,180.00	\$201.80	\$4,145.90	\$0.00	\$5,034.10	45%
10-531-5400	INSURANCE & BONDS	\$0.00	\$38,750.00	-\$252.00	\$38,478.00	\$0.00	\$272.00	99%
10-531-7410	CAPITAL OUTLAY - BUILDINGS	\$0.00	\$180,000.00	\$1,331.68	\$123,392.72	\$40,935.69	\$15,671.59	91%
10-531-7420	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$50,435.00	\$0.00	\$0.00	\$50,430.73	\$4.27	100%
10-531-7430	CAPITAL OUTLAY- VEHICLES	\$0.00	\$560,000.00	\$0.00	\$200,000.00	\$359,998.00	\$2.00	100%
10-531-8010	DEBT SERVICE - PRINCIPAL	\$0.00	\$326,287.11	\$0.00	\$200,000.00	\$0.00	\$126,287.11	61%
10-531-8011	DEBT SERVICE - INTEREST	\$0.00	\$96,847.87	\$0.00	\$65,325.01	\$0.00	\$31,522.86	67%
10-531-9003	HURRICANE SUPPLIES & MATERIALS	\$0.00	\$0.00	\$0.00	-\$73.26	\$0.00	\$73.26	0%
10-531-9010	COVID-19 RESPONSE	\$0.00	\$0.00	\$0.00	\$4,509.42	\$0.00	-\$4,509.42	0%
	<b>531 Total</b>	<b>\$111,481.80</b>	<b>\$3,044,601.97</b>	<b>\$131,160.00</b>	<b>\$2,038,695.75</b>	<b>\$480,830.44</b>	<b>\$525,075.78</b>	<b>83%</b>
10-540-0000	PLANNING & INSPECTIONS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-540-0200	SALARIES AND WAGES	\$25,031.87	\$328,030.00	\$26,667.28	\$278,957.47	\$0.00	\$49,072.53	85%
10-540-0201	OVERTIME	\$0.00	\$0.00	\$281.87	\$1,137.63	\$0.00	-\$1,137.63	0%
10-540-0500	FICA EXPENSE	\$1,890.46	\$26,323.00	\$2,046.63	\$21,250.33	\$0.00	\$5,072.67	81%
10-540-0600	GROUP INSURANCE EXPENSE	\$2,945.10	\$40,763.00	\$3,558.80	\$30,021.82	\$0.00	\$10,741.18	74%
10-540-0700	RETIREMENT EXPENSE	\$3,782.25	\$53,995.00	\$4,390.36	\$45,660.87	\$0.00	\$8,334.13	85%
10-540-0800	WORKERS COMPENSATION	\$0.00	\$6,182.00	\$0.00	\$5,733.00	\$0.00	\$449.00	93%
10-540-1230	OFFICE CONTRACT SERVICES	\$0.00	\$1,000.00	\$0.00	\$1,018.14	\$0.00	-\$18.14	102%
10-540-1250	DUES & SUBSCRIPTIONS	\$270.00	\$2,500.00	\$132.54	\$2,297.75	\$314.90	-\$112.65	105%
10-540-1420	OSHA/SAFETY COMPLIANCE	\$0.00	\$300.00	\$0.00	\$114.88	\$0.00	\$185.12	38%
10-540-1430	TRAINING-REGISTRATION & CLASS MAT'	\$0.00	\$3,400.00	\$344.25	\$1,441.70	\$150.00	\$1,808.30	47%
10-540-1431	TRAVEL MILEAGE	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-540-1432	MEALS	\$0.00	\$800.00	\$35.55	\$35.55	\$0.00	\$764.45	4%
10-540-1433	LODGING	\$0.00	\$2,400.00	\$348.83	\$348.83	\$0.00	\$2,051.17	15%

## Statement of Revenue and Expenditures - Operating

10. PM

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-540-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$170.65	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
10-540-1710	AUTO FUEL	\$42.78	\$1,000.00	\$110.27	\$725.92	\$0.00	\$274.08	73%
10-540-1730	VEHICLE MAINT & REPAIRS	\$516.63	\$500.00	\$0.00	\$255.07	\$0.00	\$244.93	51%
10-540-1810	PERMITS & FEES RECURRING	\$0.00	\$2,000.00	\$400.00	\$1,220.00	\$0.00	\$780.00	61%
10-540-3510	HISTORIC COMM.EXPENSE	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-540-3512	HISTORIC COMM-TRAVEL	\$0.00	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00	0%
10-540-4510	PROFESSIONAL SERVICES	\$0.00	\$7,500.00	\$0.00	-\$7,500.00	\$0.00	\$15,000.00	-100%
10-540-7420	CAPITAL OUTLAY-PROFESSIONAL SERVICES	\$25,545.00	\$95,100.00	\$0.00	\$28,170.00	\$66,929.75	\$0.25	100%
10-540-8010	DEBT SERVICE - PRINCIPAL	\$0.00	\$4,840.44	\$0.00	\$4,840.00	\$0.00	\$0.44	100%
10-540-8011	DEBT SERVICE - INTEREST	\$0.00	\$183.20	\$0.00	\$183.00	\$0.00	\$0.20	100%
	<b>540 Total</b>	<b>\$60,194.74</b>	<b>\$582,116.64</b>	<b>\$38,316.38</b>	<b>\$415,911.96</b>	<b>\$67,394.65</b>	<b>\$98,810.03</b>	<b>83%</b>
10-550-0000	PUBLIC SERVICE ADMINISTRATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-550-0200	SALARIES AND WAGES	\$16,058.77	\$207,535.00	\$16,949.10	\$183,522.57	\$0.00	\$24,012.43	88%
10-550-0500	FICA EXPENSE	\$1,156.34	\$16,603.00	\$1,214.62	\$13,203.45	\$0.00	\$3,399.55	80%
10-550-0600	GROUP INSURANCE EXPENSE	\$1,178.04	\$16,305.00	\$1,425.46	\$12,745.38	\$0.00	\$3,559.62	78%
10-550-0700	RETIREMENT	\$2,425.80	\$34,056.00	\$2,763.28	\$29,935.51	\$0.00	\$4,120.49	88%
10-550-1230	OFFICE CONTRACT SERVICES	\$105.68	\$8,200.00	\$0.00	\$4,656.14	\$0.00	\$3,543.86	57%
10-550-1250	DUES AND SUBSCRIPTIONS	\$36.27	\$800.00	\$72.54	\$1,104.99	\$0.00	-\$304.99	138%
10-550-1420	OSHA/SAFETY COMPLIANCE	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
10-550-1430	TRAINING - REGISTRATION & CLASS MATERIAL	\$105.00	\$1,000.00	\$0.00	\$250.00	\$0.00	\$750.00	25%
10-550-1431	TRAVEL MILEAGE	\$0.00	\$230.00	\$0.00	\$0.00	\$0.00	\$230.00	0%
10-550-1432	MEALS	\$0.00	\$225.00	\$0.00	\$0.00	\$0.00	\$225.00	0%
10-550-1433	LODGING	\$0.00	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	0%
10-550-1440	UNIFORMS	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0%
10-550-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$0.00	\$2,000.00	\$0.00	\$56.29	\$0.00	\$1,943.71	3%
10-550-1710	AUTO FUEL	\$66.99	\$500.00	\$58.03	\$276.25	\$0.00	\$223.75	55%
10-550-1730	VEHICLE MAINT. & REPAIRS	\$46.10	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-550-4510	PROFESSIONAL SERVICES	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0%
10-550-5730	CONTINGENCY	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
	<b>550 Total</b>	<b>\$21,178.99</b>	<b>75 \$04,654.00</b>	<b>\$22,483.03</b>	<b>\$245,750.58</b>	<b>\$0.00</b>	<b>\$58,903.42</b>	<b>81%</b>

## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-560-0000	PUBLIC WORKS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-560-0200	SALARIES AND WAGES	\$40,743.35	\$624,551.00	\$43,841.18	\$440,600.54	\$0.00	\$183,950.46	71%
10-560-0201	OVERTIME	\$911.06	\$5,202.00	\$556.65	\$7,709.39	\$0.00	-\$2,507.39	148%
10-560-0500	FICA EXPENSE	\$3,011.83	\$49,131.00	\$3,164.00	\$32,222.79	\$0.00	\$16,908.21	66%
10-560-0600	GROUP INSURANCE EXPENSE	\$7,068.24	\$114,104.00	\$9,261.88	\$75,932.96	\$0.00	\$38,171.04	67%
10-560-0700	RETIREMENT EXPENSE	\$6,290.03	\$98,701.00	\$7,184.80	\$72,949.49	\$0.00	\$25,751.51	74%
10-560-0800	WORKERS COMPENSATION	\$0.00	\$25,880.00	\$0.00	\$26,864.73	\$0.00	-\$984.73	104%
10-560-1110	TELEPHONE	\$424.40	\$2,500.00	\$0.00	\$2,107.80	\$0.00	\$392.20	84%
10-560-1111	TELEPHONE- CELLULAR	\$83.47	\$1,000.00	\$161.28	\$809.29	\$0.00	\$190.71	81%
10-560-1120	INTERNET\CABLE	\$450.16	\$4,900.00	\$899.73	\$4,501.01	\$0.00	\$398.99	92%
10-560-1130	POSTAGE	\$1,023.23	\$4,500.00	\$956.92	\$4,696.26	\$0.00	-\$196.26	104%
10-560-1210	OFFICE SUPPLIES	\$115.24	\$2,100.00	\$542.18	\$1,396.13	\$0.00	\$703.87	66%
10-560-1220	OFFICE EQUIPMENT (NON-CAPITAL)	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
10-560-1221	OFFICE EQUIPMENT LEASE	\$266.30	\$3,350.00	\$266.30	\$2,934.08	\$0.00	\$415.92	88%
10-560-1230	OFFICE CONTRACT SERVICES	\$405.80	\$2,421.69	\$461.22	\$2,168.35	\$121.69	\$131.65	95%
10-560-1250	DUES AND SUBSCRIPTIONS	\$39.48	\$800.00	\$36.28	\$416.65	\$0.00	\$383.35	52%
10-560-1310	ELECTRIC	\$901.75	\$7,000.00	\$511.26	\$6,719.53	\$0.00	\$280.47	96%
10-560-1320	LP GAS	\$1,156.56	\$3,000.00	\$4,119.35	\$6,970.84	\$0.00	-\$3,970.84	232%
10-560-1330	WATER/SEWER/SOLID WASTE	\$215.54	\$2,727.61	\$295.74	\$2,288.38	\$0.00	\$439.23	84%
10-560-1420	OSHA/SAFETY COMPLIANCE	\$121.00	\$5,750.00	\$83.30	\$3,266.70	\$0.00	\$2,483.30	57%
10-560-1430	TRAINING -REGISTRATION & CLASS	\$200.00	\$3,250.00	\$0.00	\$2,424.00	\$0.00	\$826.00	75%
10-560-1431	TRAVEL MILEAGE	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-560-1432	MEALS	\$12.81	\$750.00	\$0.00	\$399.07	\$0.00	\$350.93	53%
10-560-1433	LODGING	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0%
10-560-1440	UNIFORMS	\$600.74	\$7,250.00	\$374.41	\$6,195.87	\$0.00	\$1,054.13	85%
10-560-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$319.29	\$8,500.00	\$231.65	\$6,215.85	\$0.00	\$2,284.15	73%
10-560-1630	EQUIPMENT MAINT. & REPAIRS	\$741.51	\$10,500.00	\$1,025.16	\$2,977.45	\$0.00	\$7,522.55	28%
10-560-1710	AUTO FUEL	\$1,176.71	\$15,500.00	\$1,435.44	\$14,304.46	\$0.00	\$1,195.54	92%
10-560-1730	VEHICLE MAINT. & REPAIRS	\$811.81	\$17,000.00	\$1,062.75	\$11,393.89	\$0.00	\$5,606.11	67%
10-560-1820	PERMITS & FEES - ONE TIME	\$102.65	76 \$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%

## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-560-3310	DEPARTMENT SUPPLIES & MATERIAL	\$324.59	\$8,000.00	\$750.83	\$3,069.42	\$54.40	\$4,876.18	39%
10-560-3320	STREETSCAPING MATERIALS	\$0.00	\$74.58	\$0.00	\$0.00	\$74.58	\$0.00	100%
10-560-3811	STREET CONT. SERVICES	\$0.00	\$8,000.00	\$0.00	\$2,902.50	\$0.00	\$5,097.50	36%
10-560-3812	STREET SUPPLIES & MAT'L	\$0.00	\$10,500.00	\$128.80	\$8,428.53	\$0.00	\$2,071.47	80%
10-560-3814	SIDEWALKS & MULTI-MODAL	\$0.00	\$19,080.00	\$1,266.00	\$17,549.75	\$0.00	\$1,530.25	92%
10-560-4550	CONTRACT SERVICES	\$0.00	\$12,000.00	\$517.50	\$7,013.50	\$0.00	\$4,986.50	58%
10-560-4590	DREDGING EXPENSE	\$0.00	\$171,700.00	\$0.00	\$85,400.95	\$0.00	\$86,299.05	50%
10-560-5400	INSURANCE	\$113.78	\$18,935.00	-\$57.18	\$19,340.92	\$0.00	-\$405.92	102%
10-560-5900	STREET LIGHTS	\$23,250.49	\$146,880.00	\$1,418.70	\$90,182.17	\$0.00	\$56,697.83	61%
10-560-7420	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-560-7430	CAPITAL OUTLAY - VEHICLES	\$1,226.38	\$255,000.00	\$0.00	\$192,050.38	\$55,294.67	\$7,654.95	97%
10-560-7440	CAPITAL OUTLAY - OTHER STRUCTURES	\$0.00	\$76,000.00	\$37,869.00	\$37,869.00	\$37,869.00	\$262.00	100%
10-560-8010	DEBT SERVICES-PRINCIPAL	\$0.00	\$253,452.18	\$0.00	\$245,000.00	\$0.00	\$8,452.18	97%
10-560-8011	DEBT SERVICES-INTEREST	\$0.00	\$83,850.06	\$0.00	\$83,692.00	\$0.00	\$158.06	100%
	<b>560 Total</b>	<b>\$92,108.20</b>	<b>\$2,087,590.12</b>	<b>\$118,365.13</b>	<b>\$1,530,964.63</b>	<b>\$93,414.34</b>	<b>\$463,211.15</b>	<b>78%</b>
10-570-0000	SANITATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-570-1310	ELECTRIC FOR COMPACTOR	\$84.38	\$1,000.00	\$45.39	\$443.18	\$0.00	\$556.82	44%
10-570-1630	EQUIPMENT MAINT.	\$321.00	\$1,500.00	\$0.00	\$64.00	\$0.00	\$1,436.00	4%
10-570-1710	AUTO FUEL	\$670.18	\$15,000.00	\$2,054.75	\$9,756.82	\$0.00	\$5,243.18	65%
10-570-1730	VEHICLE MAINTENANCE	\$445.00	\$1,000.00	\$226.60	\$3,379.40	\$0.00	-\$2,379.40	338%
10-570-4520	COLLECTION CONTRACTED SV WBD ROLLOUT	\$1,996.59	\$24,000.00	\$4,166.90	\$20,731.08	\$0.00	\$3,268.92	86%
10-570-4521	COLLECTION CONTRACTSVC RESROLLOUT SV	\$35,601.63	\$464,400.00	\$76,830.01	\$388,896.07	\$0.00	\$75,503.93	84%
10-570-4560	RECYCLING DISPOSAL WBD CARDBOARD ONL	\$626.67	\$7,500.00	\$1,273.44	\$6,357.15	\$0.00	\$1,142.85	85%
10-570-4561	SOLID WASTE DISPOSAL RES BULK SERVICE	\$1,504.13	\$36,000.00	\$6,879.92	\$34,227.11	\$0.00	\$1,772.89	95%
10-570-4562	YARD DEBRIS DISPOSAL FEE DEE GARNER	\$5,570.00	\$56,000.00	\$4,610.00	\$49,641.99	\$0.00	\$6,358.01	89%
10-570-4563	SOLID WASTE DISPOSAL WBD COMPACTOR FI	\$1,561.22	\$31,200.00	\$3,995.82	\$30,111.45	\$0.00	\$1,088.55	97%
10-570-8010	DEBT SERVICES- PRINCIPAL (GRAPPLE TRUCK	\$0.00	\$38,086.99	\$0.00	\$38,028.00	\$0.00	\$58.99	100%
10-570-8011	DEBT SERVICES - INTEREST (GRAPPLE TRUCK	\$0.00	\$1,386.37	\$0.00	\$1,385.90	\$0.00	\$0.47	100%
	<b>570 Total</b>	<b>\$48,380.80</b>	<b>\$677,073.36</b>	<b>\$100,082.83</b>	<b>\$583,022.15</b>	<b>\$0.00</b>	<b>\$94,051.21</b>	<b>86%</b>
10-580-0000	STORMWATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-580-1610	NON-CAPITAL EQUIPMENT PURCHASES	\$1,727.00	\$25,200.00	\$1,643.04	\$8,518.95	\$0.00	\$16,681.05	34%
10-580-1710	AUTO FUEL	\$852.24	\$10,800.00	\$0.00	\$5,823.22	\$0.00	\$4,976.78	54%
10-580-4550	CONTRACT SERVICES	\$1,750.00	\$42,200.00	-\$17,000.00	\$3,312.04	\$0.00	\$38,887.96	8%
	<b>580 Total</b>	<b>\$4,329.24</b>	<b>\$78,200.00</b>	<b>-\$15,356.96</b>	<b>\$17,654.21</b>	<b>\$0.00</b>	<b>\$60,545.79</b>	<b>23%</b>
10-620-0000	FACILITIES & GROUND MAIN:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-620-1210	OFFICE SUPPLIES	\$0.00	\$0.00	\$27.29	\$27.29	\$0.00	-\$27.29	0%
10-620-1310	ELECTRIC	\$0.00	\$0.00	\$83.96	\$603.13	\$0.00	-\$603.13	0%
10-620-1330	WATER\SEWER\SOLID WASTE	\$224.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-620-1510	TOWN HALL BLDG MAINT	\$9,250.73	\$87,600.00	\$2,252.56	\$30,446.14	\$3,426.58	\$53,727.28	39%
10-620-1511	TOWN HALL GROUND MAINT	\$424.81	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-620-1512	TOWN HALL JANITORIAL SUPPLIES	\$79.29	\$1,500.00	\$201.06	\$747.43	\$0.00	\$752.57	50%
10-620-1513	TOWN HALL CONTRACTED SERVICES	\$0.00	\$2,000.00	\$0.00	\$135.00	\$0.00	\$1,865.00	7%
10-620-1520	TRAIN DEPOT BLDG MAINT	\$0.00	\$28,060.00	\$0.00	\$1,244.31	\$0.00	\$26,815.69	4%
10-620-1522	TRAIN DEPOT JANITORIAL SUPPLIES	\$0.00	\$1,000.00	\$62.77	\$186.79	\$0.00	\$813.21	19%
10-620-1530	POLICE DEPT BLDG MAINT	\$0.00	\$18,000.00	\$186.46	\$13,392.19	\$0.00	\$4,607.81	74%
10-620-1532	POLICE DEPT JANITORIAL SUPPLIES	\$0.00	\$1,500.00	\$434.65	\$434.65	\$0.00	\$1,065.35	29%
10-620-1533	POLICE DEPT CONTRACTED SERVICES	\$0.00	\$2,000.00	\$0.00	\$750.05	\$0.00	\$1,249.95	38%
10-620-1540	PUBLIC WORKS BLDG MAINT	\$0.00	\$11,000.00	\$624.44	\$4,172.65	\$3,846.21	\$2,981.14	73%
10-620-1541	PUBLIC WORKS GROUND MAINT	\$0.00	\$750.00	\$0.00	\$510.64	\$0.00	\$239.36	68%
10-620-1542	PUBLIC WORKS JANITORIAL SUPPLIES	\$0.00	\$500.00	\$0.00	\$33.45	\$0.00	\$466.55	7%
10-620-1550	CEMETERY MAINTENANCE	\$85.84	\$19,646.18	\$1,819.08	\$11,194.87	\$0.00	\$8,451.31	57%
10-620-1560	PUBLIC RESTROOM BLDG MAINT	\$407.78	\$6,000.00	\$332.85	\$3,919.19	\$0.00	\$2,080.81	65%
10-620-1562	PUBLIC RESTROOM JANITORIAL SUPPLY	\$881.10	\$8,000.00	\$0.00	\$7,987.96	\$0.00	\$12.04	100%
10-620-1570	PARKS MAINTENANCE	\$1,132.08	\$10,000.00	\$801.08	\$12,720.36	\$0.00	-\$2,720.36	127%
10-620-1571	RJP PARK MAINTENANCE	\$2,859.34	\$14,000.00	\$1,038.56	\$7,164.24	\$0.00	\$6,835.76	51%
10-620-1572	TOPSAIL PARK IMPROVEMENTS	\$0.00	\$9,040.00	\$3,415.35	\$7,955.14	\$0.00	\$1,084.86	88%
10-620-1573	PARKS CONTRACTED SERVICE	\$85.87	\$26,000.00	\$2,033.87	\$5,059.95	\$0.00	\$20,940.05	19%
10-620-1580	DOCKS AND BOARDWALK MAINT	\$0.00	\$5,500.00	\$0.00	\$2,091.16	\$0.00	\$3,408.84	38%
10-620-1590	PUBLIC R.O.W. MAINT	\$1,980.33	\$15,500.00	\$3,239.09	\$14,014.47	\$0.00	\$1,485.53	90%
10-620-1591	TREES	\$0.00	\$15,000.00	\$0.00	\$11,657.16	\$0.00	\$3,342.84	78%

TOWN OF BEAUFORT

Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
10-620-1610	NON CAPITAL EQUIPMENT PURCHASE	\$0.00	\$2,500.00	\$0.00	\$1,777.27	\$0.00	\$722.73	71%
10-620-1630	EQUIPMENT MAINT & REPAIRS	\$123.30	\$2,500.00	\$514.63	\$1,806.37	\$0.00	\$693.63	72%
10-620-3310	DEPARTMENTAL SUPPLIES & MATERIALS	\$280.69	\$4,200.00	\$0.00	\$235.10	\$0.00	\$3,964.90	6%
10-620-4550	CONTRACT SERVICES	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-620-7420	CAPITAL OUTLAY/EQUIPMENT	\$0.00	\$112,950.00	\$0.00	\$0.00	\$0.00	\$112,950.00	0%
	<b>620 Total</b>	<b>\$17,816.10</b>	<b>\$406,246.18</b>	<b>\$17,067.70</b>	<b>\$140,266.96</b>	<b>\$7,272.79</b>	<b>\$258,706.43</b>	<b>36%</b>
10-700-0000	NON-DEPARTMENTAL:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-700-0206	MERIT AWARDS	\$0.00	\$60,337.00	\$0.00	\$0.00	\$0.00	\$60,337.00	0%
10-700-1120	INTERNET- FIBER HUB CONNECTION	\$4,194.00	\$8,000.00	\$1,211.73	\$6,086.50	\$0.00	\$1,913.50	76%
10-700-1130	INFORMATION TECHNOLOGY SERVICES	\$4,363.79	\$87,220.00	\$11,301.56	\$57,455.16	\$0.00	\$29,764.84	66%
10-700-1250	EURY'S LANDING CONDOMINIUM ANNUAL DUE	\$0.00	\$820.00	\$0.00	\$800.00	\$0.00	\$20.00	98%
10-700-1410	HUMAN RESOURCES - EMPLOYMENT	\$2,209.75	\$38,760.00	\$126.25	\$39,166.53	\$0.00	-\$406.53	101%
10-700-1420	HUMAN RESOURCES - TRAINING	\$0.00	\$20,400.00	\$0.00	\$6,677.45	\$0.00	\$13,722.55	33%
10-700-1450	EMPLOYEE ENGAGEMENT	\$0.00	\$22,240.00	\$0.00	\$21,679.90	\$0.00	\$560.10	97%
10-700-1592	WBD PROJECTS	\$1,828.87	\$55,289.00	\$470.32	\$16,888.61	\$0.00	\$38,400.39	31%
10-700-4510	PROFESSIONAL SERVICES	\$6,562.67	\$208,930.00	\$0.00	\$71,250.21	\$34,058.74	\$103,621.05	50%
10-700-4530	LEGAL SERVICES	\$15,703.75	\$135,000.00	\$23,500.31	\$160,679.35	\$38,000.00	-\$63,679.35	147%
10-700-5600	CONTRIBUTIONS TO OTHER AGENCIES	\$0.00	\$4,600.00	\$0.00	\$2,100.00	\$0.00	\$2,500.00	46%
10-700-5730	CONTINGENCY	\$0.00	\$31,371.89	\$0.00	\$0.00	\$0.00	\$31,371.89	0%
10-700-7430	CAPITAL OUTLAY - VEHICLES	\$0.00	\$36,714.00	\$0.00	\$0.00	\$0.00	\$36,714.00	0%
10-700-8010	DEBT SERVICE - PRINCIPAL	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	100%
10-700-8011	DEBT SERVICE - INTEREST	\$0.00	\$16,438.06	\$0.00	\$16,419.37	\$0.00	\$18.69	100%
10-700-9010	COVID-19 RESPONSE	\$0.00	\$0.00	\$0.00	\$1,493.23	\$0.00	-\$1,493.23	0%
10-700-9020	CARES RELIEF FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	<b>700 Total</b>	<b>\$34,862.83</b>	<b>\$826,119.95</b>	<b>\$36,610.17</b>	<b>\$500,696.31</b>	<b>\$72,058.74</b>	<b>\$253,364.90</b>	<b>69%</b>
10-800-0000	GENERAL FUND TRANSFERS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-800-0064	TRANSFER TO CAPITAL PROJECTS	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	0%
10-800-8000	TRANSFER TO CAPITAL RESERVE	\$0.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	0%
	<b>800 Total</b>	<b>\$0.00</b>	<b>\$285,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$285,000.00</b>	<b>0%</b>
	<b>General Fund Expend Total</b>	<b>\$620,293.16</b>	<b>79 \$99,670.26</b>	<b>\$730,411.92</b>	<b>\$8,273,655.29</b>	<b>\$798,521.55</b>	<b>\$2,927,493.42</b>	<b>76%</b>

Statement of Revenue and Expenditures - Operating

10. PM

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
<b>10</b>	<b>General Fund</b>							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	<b>Revenue:</b>	<b>\$375,676.88</b>	<b>\$408,624.31</b>	<b>\$9,922,292.09</b>				
	<b>Expended:</b>	<b>\$620,293.16</b>	<b>\$730,411.92</b>	<b>\$8,273,655.29</b>				
	<b>Net Income:</b>	<b>-\$244,616.28</b>	<b>-\$321,787.61</b>	<b>\$1,648,636.80</b>				

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
40-303-0009	GRANTS NC	\$0.00	\$0.00	\$0.00	\$22,250.00	\$22,250.00	0%
40-305-0001	REVENUE ACCOUNT REGULAR - WATER USAC	\$88,672.02	\$1,240,000.00	\$95,180.49	\$1,085,783.63	-\$154,216.37	88%
40-305-0002	REVENUE ACCOUNT REGULAR - SEWER USAC	\$237,183.91	\$3,150,000.00	\$250,391.24	\$2,607,274.89	-\$542,725.11	83%
40-305-0003	WATER TAP IN FEES	\$7,700.00	\$44,750.00	\$14,000.00	\$112,650.00	\$67,900.00	252%
40-305-0004	SEWER TAP IN FEE	\$5,250.00	\$41,250.00	\$10,500.00	\$80,250.00	\$39,000.00	195%
40-305-0005	ACCOUNT SERVICE CHARGES	\$395.00	\$10,000.00	\$1,735.00	\$7,655.00	-\$2,345.00	77%
40-305-0008	LATE FEES - WATER	-\$58.08	\$40,000.00	\$3,709.49	\$7,079.22	-\$32,920.78	18%
40-305-0009	LATE FEES - SEWER/GREASE	-\$3.80	\$0.00	\$6.18	\$25.10	\$25.10	0%
40-305-0010	RETURNED CHECK FEES - WATER	\$0.00	\$0.00	\$75.00	\$225.00	\$225.00	0%
40-305-0012	TEMPORARY UTILITY USE CHARGE	\$0.00	\$1,000.00	\$0.00	\$1,250.00	\$250.00	125%
40-305-0013	SPRINKLER FEES	\$0.00	\$3,000.00	\$68.75	\$4,458.75	\$1,458.75	149%
40-305-0014	SEWER ALLOCATION REQUEST FEE	\$50.00	\$0.00	\$1,100.00	\$1,200.00	\$1,200.00	0%
40-307-0011	APP.UNRESTRICTED FUND BALANCE	\$0.00	\$171,568.00	\$0.00	\$0.00	-\$171,568.00	0%
40-329-0065	TRANSFER FROM CRF	\$0.00	\$90,000.00	\$0.00	\$0.00	-\$90,000.00	0%
<b>Utility Fund Revenue Total</b>		<b>\$339,189.05</b>	<b>\$4,791,568.00</b>	<b>\$376,766.15</b>	<b>\$3,930,101.59</b>	<b>-\$861,466.41</b>	<b>82%</b>

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
40-800-0206	MERIT AWARDS	\$0.00	\$16,000.00	\$0.00	\$0.00	\$0.00	\$16,000.00	0%
40-800-1240	CONTRIBUTION TO GF FOR ADMIN SERVICES	\$0.00	\$624,000.00	\$0.00	\$0.00	\$0.00	\$624,000.00	0%
40-800-8000	TRANSFER TO CAPITAL RESERVE	\$0.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00	0%
	<b>800 Total</b>	<b>\$0.00</b>	<b>\$990,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$990,000.00</b>	<b>0%</b>
40-810-0000	SEWER DEPARTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-810-0200	SALARIES AND WAGES	\$33,470.22	80 445,737.00	\$37,454.87	\$402,579.11	\$0.00	\$43,157.89	90%

## Statement of Revenue and Expenditures - Operating

10. PM

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
40-810-0201	OVERTIME	\$3,641.79	\$49,159.00	\$3,661.66	\$37,830.48	\$0.00	\$11,328.52	77%
40-810-0500	FICA EXPENSE	\$2,701.12	\$38,391.00	\$2,985.38	\$32,342.28	\$0.00	\$6,048.72	84%
40-810-0600	GROUP INSURANCE EXPENSE	\$4,712.16	\$65,221.00	\$5,694.08	\$49,146.34	\$0.00	\$16,074.66	75%
40-810-0700	RETIREMENT EXPENSE	\$5,623.42	\$79,105.00	\$6,694.72	\$71,962.81	\$0.00	\$7,142.19	91%
40-810-0800	WORKERS COMPENSATION	\$0.00	\$18,981.00	\$0.00	\$10,634.66	\$0.00	\$8,346.34	56%
40-810-1110	TELEPHONE	\$1,571.19	\$9,300.00	\$0.00	\$7,955.36	\$0.00	\$1,344.64	86%
40-810-1111	TELEPHONE-CELLULAR	\$59.60	\$741.00	\$154.51	\$627.11	\$0.00	\$113.89	85%
40-810-1120	INTERNET/CABLE	\$374.87	\$5,200.00	\$749.15	\$3,748.11	\$0.00	\$1,451.89	72%
40-810-1130	POSTAGE	\$1,023.23	\$4,800.00	\$960.06	\$5,736.72	\$0.00	-\$936.72	120%
40-810-1210	OFFICE SUPPLIES	\$206.00	\$1,951.88	\$0.00	\$841.40	\$0.00	\$1,110.48	43%
40-810-1230	OFFICE CONTRACT SERVICES	\$614.90	\$2,000.00	\$320.33	\$1,801.63	\$0.00	\$198.37	90%
40-810-1250	DUES & SUBSCRIPTIONS	\$149.29	\$1,300.00	\$64.14	\$912.54	-\$50.00	\$437.46	66%
40-810-1310	ELECTRIC	\$28,513.38	\$199,800.00	\$16,993.10	\$158,195.49	\$0.00	\$41,604.51	79%
40-810-1330	WATER/SEWER/SOLID WASTE	\$68.40	\$1,000.00	\$61.52	\$680.32	\$0.00	\$319.68	68%
40-810-1420	OSHA/SAFETY COMPLIANCE	\$454.86	\$3,100.00	\$116.57	\$3,440.98	\$0.00	-\$340.98	111%
40-810-1422	SAFETY SUPPLIES & MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-810-1430	TRAINING - REGISTRATION & CLASS MA	\$229.00	\$2,000.00	\$0.00	\$2,948.18	\$0.00	-\$948.18	147%
40-810-1431	TRAVEL MILEAGE	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
40-810-1432	MEALS	\$0.00	\$500.00	\$0.00	\$136.25	\$0.00	\$363.75	27%
40-810-1433	LODGING	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
40-810-1434	EMPLOYEE DEVELOPMENT	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0%
40-810-1440	UNIFORMS	\$378.11	\$5,100.00	\$417.55	\$4,314.98	\$0.00	\$785.02	85%
40-810-1510	BUILDING MAINT	\$10.68	\$10,500.00	\$94.00	\$10,222.44	\$0.00	\$277.56	97%
40-810-1512	JANITORIAL SUPPLIES	\$0.00	\$1,000.00	\$407.42	\$1,012.10	\$0.00	-\$12.10	101%
40-810-1610	NON-CAPITAL EQUIPMENT PURCHASE	\$0.00	\$37,300.00	\$665.49	\$33,190.69	\$0.00	\$4,109.31	89%
40-810-1620	EQUIPMENT LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-810-1630	EQUIPMENT MAINT & REPAIRS	\$3,301.03	\$97,500.00	\$8,505.72	\$51,659.58	\$31,858.56	\$13,981.86	86%
40-810-1710	AUTO FUEL	\$797.04	\$16,000.00	\$1,357.94	\$11,923.23	\$0.00	\$4,076.77	75%
40-810-1730	VEHICLE MAINT & REPAIRS	\$42.12	\$6,000.00	\$770.17	\$5,060.63	\$22.47	\$916.90	85%
40-810-1810	PERMITS & FEES - RECCURING	\$0.00	81 \$8,620.00	\$0.00	\$7,310.00	\$0.00	\$1,310.00	85%

## Statement of Revenue and Expenditures - Operating

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
40-810-1830	COMPLIANCE TESTING	\$0.00	\$15,000.00	\$848.20	\$6,968.52	\$0.00	\$8,031.48	46%
40-810-3310	DEPARTMENT SUPPLIES & MATERIALS - SEWE	\$1,631.23	\$34,000.00	\$822.36	\$33,082.51	\$0.00	\$917.49	97%
40-810-3311	DEPARTMENT SUPPLIES & MATERIALS -WWTP	\$3,505.28	\$44,500.00	\$7,163.79	\$41,980.27	\$277.38	\$2,242.35	95%
40-810-4510	PROFESSIONAL SERVICES	\$0.00	\$105,000.00	\$7,463.75	\$38,072.29	\$65,878.75	\$1,048.96	99%
40-810-4550	CONTRACT SERVICES	\$5,045.34	\$68,965.00	\$874.66	\$24,028.15	\$9,750.00	\$35,186.85	49%
40-810-4560	STREET PATCHING FOR UTILITY REPAIRS	\$5,967.50	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0%
40-810-5400	INSURANCE	\$0.00	\$64,000.00	\$0.00	\$52,234.36	\$0.00	\$11,765.64	82%
40-810-5730	CONTINGENCIES	\$0.00	\$7,455.27	\$0.00	\$0.00	\$0.00	\$7,455.27	0%
40-810-7420	CAPITAL OUTLAY - EQUIPMENT	\$19,920.31	\$9,564.00	\$0.00	\$887.00	\$0.00	\$8,677.00	9%
40-810-7430	CAPITAL OUTLAY - VEHICLES	\$0.00	\$113,889.00	\$2,385.99	\$81,919.09	\$31,963.84	\$6.07	100%
40-810-8010	DEBT SERVICE-PRINCIPAL	\$1,049,970.42	\$1,034,365.11	\$1,029,524.67	\$1,034,364.67	\$0.00	\$0.44	100%
40-810-8011	DEBT SERVICE-INTEREST	\$101,395.76	\$168,499.36	\$84,158.08	\$168,499.16	\$0.00	\$0.20	100%
	<b>810 Total</b>	<b>\$1,275,378.25</b>	<b>\$2,788,244.62</b>	<b>\$1,221,369.88</b>	<b>\$2,398,249.44</b>	<b>\$139,701.00</b>	<b>\$250,294.18</b>	<b>91%</b>
40-812-0000	WATER DEPARTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
40-812-0200	SALARIES AND WAGES	\$16,923.26	\$207,098.00	\$19,341.18	\$212,283.47	\$0.00	-\$5,185.47	103%
40-812-0201	OVERTIME	\$0.00	\$16,647.00	\$0.00	\$0.00	\$0.00	\$16,647.00	0%
40-812-0500	FICA EXPENSE	\$1,288.15	\$17,670.00	\$1,473.22	\$16,175.84	\$0.00	\$1,494.16	92%
40-812-0600	GROUP INSURANCE EXPENSE	\$2,356.08	\$32,604.00	\$2,847.04	\$25,455.12	\$0.00	\$7,148.88	78%
40-812-0700	RETIREMENT EXPENSE	\$2,557.28	\$36,397.00	\$3,143.50	\$34,630.58	\$0.00	\$1,766.42	95%
40-812-0800	WORKERS COMPENSATION	\$0.00	\$8,627.00	\$0.00	\$8,400.00	\$0.00	\$227.00	97%
40-812-1110	TELEPHONE	\$155.55	\$2,040.00	\$0.00	\$1,224.15	\$0.00	\$815.85	60%
40-812-1111	TELEPHONE-CELLULAR	\$66.01	\$800.00	\$130.73	\$656.85	\$0.00	\$143.15	82%
40-812-1120	INTERNET/CABLE	\$324.88	\$3,700.00	\$649.17	\$3,248.21	\$0.00	\$451.79	88%
40-812-1130	POSTAGE	\$1,023.24	\$4,600.00	\$956.92	\$4,952.42	\$0.00	-\$352.42	108%
40-812-1210	OFFICE SUPPLIES	\$0.00	\$1,000.00	\$0.00	\$442.32	\$0.00	\$557.68	44%
40-812-1230	OFFICE CONTRACT SERVICES	\$568.43	\$3,000.00	\$475.80	\$2,345.77	\$85.00	\$569.23	81%
40-812-1250	DUES AND SUBSCRIPTIONS	\$26.14	\$2,500.00	\$27.84	\$955.62	\$0.00	\$1,544.38	38%
40-812-1310	ELECTRIC	\$6,644.61	\$46,000.00	\$3,436.98	\$38,046.78	\$0.00	\$7,953.22	83%
40-812-1320	LP GAS	\$0.00	\$1,500.00	\$465.94	\$465.94	\$0.00	\$1,034.06	31%
40-812-1330	WATER/SEWER/SOLID WASTE	\$61.85	\$750.00	\$60.99	\$551.02	\$0.00	\$198.98	73%

## Statement of Revenue and Expenditures - Operating

10. PM

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Encumbered</i>	<i>Balance</i>	<i>% Expd</i>
40-812-1420	OSHA/SAFETY COMPLIANCE	\$0.00	\$1,519.99	\$57.44	\$669.32	\$19.99	\$830.68	45%
40-812-1430	TRAINING -REGISTRATION&CLASS MAT'L	\$0.00	\$1,500.00	\$0.00	\$631.92	\$0.00	\$868.08	42%
40-812-1431	TRAVEL MILEAGE	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
40-812-1432	MEALS	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0%
40-812-1433	LODGING	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
40-812-1434	EMPLOYEE DEVELOPMENT	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0%
40-812-1440	UNIFORMS	\$134.48	\$2,600.00	\$183.90	\$1,556.41	\$0.00	\$1,043.59	60%
40-812-1510	BUILDING MAINT	\$35.97	\$2,000.00	\$0.00	\$2,150.00	\$0.00	-\$150.00	108%
40-812-1512	JANITORIAL SUPPLIES	\$0.00	\$500.00	\$0.00	\$59.63	\$0.00	\$440.37	12%
40-812-1610	NON-CAPITAL EQUIPMENT PURCHASES	\$0.00	\$2,000.00	\$513.00	\$2,125.70	\$0.00	-\$125.70	106%
40-812-1630	EQUIPMENT MAINT. & REPAIRS	\$3,452.90	\$20,000.00	\$2,299.10	\$2,557.80	\$3,441.24	\$14,000.96	30%
40-812-1710	AUTO FUEL	\$346.87	\$5,000.00	\$1,200.03	\$6,211.32	\$0.00	-\$1,211.32	124%
40-812-1730	VEHICLE MAINT. & REPAIRS	\$514.07	\$4,000.00	\$0.00	\$817.49	\$0.00	\$3,182.51	20%
40-812-1810	PERMITS & FEES - REOCCURRING	\$0.00	\$4,575.00	\$0.00	\$3,565.00	\$0.00	\$1,010.00	78%
40-812-1830	COMPLIANCE TESTING	\$600.00	\$13,000.00	\$0.00	\$4,523.00	\$0.00	\$8,477.00	35%
40-812-3310	DEPARTMENT SUPPLIES & MATERIALS - METE	\$1,581.05	\$57,020.97	\$0.00	\$42,280.20	\$215.52	\$14,525.25	75%
40-812-3311	DEPARTMENT SUPPLIES & MATERIALS -PLANT	\$8,465.21	\$70,000.00	\$4,913.38	\$77,250.68	\$0.00	-\$7,250.68	110%
40-812-4550	CONTRACT SERVICES	\$45.83	\$62,000.00	\$80.02	\$29,315.41	\$0.00	\$32,684.59	47%
40-812-4560	STREET PATCHING FOR UTILITY REPAIRS	\$5,967.50	\$29,500.00	\$0.00	\$21,850.00	\$7,400.00	\$250.00	99%
40-812-4570	COUNTY WATER PURCHASE	\$2,896.32	\$38,500.00	\$4,160.75	\$45,682.11	\$0.00	-\$7,182.11	119%
40-812-5400	INSURANCE	\$0.00	\$20,700.00	\$0.00	\$18,217.47	\$0.00	\$2,482.53	88%
40-812-5730	CONTINGENCIES	\$0.00	\$8,363.00	\$0.00	\$0.00	\$0.00	\$8,363.00	0%
40-812-7420	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0%
40-812-7430	CAPITAL OUTLAY-VEHICLES	\$0.00	\$49,999.00	\$0.00	\$0.00	\$41,059.09	\$8,939.91	82%
40-812-7440	CAPITAL OUTLAY - CONT. SERVICES	\$0.00	\$90,000.00	\$0.00	\$72,540.92	\$17,352.50	\$106.58	100%
40-812-8010	DEBT SERVICE - PRINCIPAL	\$76,864.65	\$102,150.84	\$97,310.40	\$102,150.40	\$0.00	\$0.44	100%
40-812-8011	DEBT SERVICE - INTEREST	\$9,452.21	\$29,002.54	\$14,409.67	\$29,002.34	\$0.00	\$0.20	100%
	<b>812 Total</b>	<b>\$142,352.54</b>	<b>\$1,013,364.34</b>	<b>\$158,137.00</b>	<b>\$812,991.21</b>	<b>\$69,573.34</b>	<b>\$130,799.79</b>	<b>87%</b>
	<b>Utility Fund Expend Total</b>	<b>\$1,417,730.79</b>	<b>\$4,791,608.96</b>	<b>\$1,379,506.88</b>	<b>\$3,211,240.65</b>	<b>\$209,274.34</b>	<b>\$1,371,093.97</b>	<b>71%</b>

Statement of Revenue and Expenditures - Operating

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Expd</u>
<b>40</b>	<b>Utility Fund</b>							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		<b>Revenue:</b>	<b>\$339,189.05</b>	<b>\$376,766.15</b>	<b>\$3,930,101.59</b>			
		<b>Expended:</b>	<b>\$1,417,730.79</b>	<b>\$1,379,506.88</b>	<b>\$3,211,240.65</b>			
		<b>Net Income:</b>	<b>-\$1,078,541.74</b>	<b>-\$1,002,740.73</b>	<b>\$718,860.94</b>			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
60-305-0000	WATER CAPACITY FEES	\$1,428.00	\$0.00	\$952.00	\$17,448.00	\$17,448.00	0%
60-305-0001	SEWER CAPACITY FEES	\$16,572.00	\$0.00	\$11,048.00	\$148,545.00	\$148,545.00	0%
	<b>Impact Fee Fund Revenue Total</b>	<b>\$18,000.00</b>	<b>\$0.00</b>	<b>\$12,000.00</b>	<b>\$165,993.00</b>	<b>\$165,993.00</b>	<b>0%</b>

<b>60</b>	<b>Impact Fee Fund</b>		<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		<b>Revenue:</b>	<b>\$18,000.00</b>	<b>\$12,000.00</b>	<b>\$165,993.00</b>			
		<b>Expended:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			
		<b>Net Income:</b>	<b>\$18,000.00</b>	<b>\$12,000.00</b>	<b>\$165,993.00</b>			

**Grand Totals**

			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		<b>Revenue:</b>	<b>\$732,865.93</b>	<b>\$797,390.46</b>	<b>\$14,018,386.68</b>			
		<b>Expended:</b>	<b>\$2,038,023.95</b>	<b>\$2,109,918.80</b>	<b>\$12,492,691.83</b>			
		<b>Net Income:</b>	<b>-\$1,305,158.02</b>	<b>-\$1,312,528.34</b>	<b>\$1,525,694.85</b>			

Comparison of FY 19,20,21,22 Sales and Use Tax Distributions									
Sales Month	Collection Month	Distribution Month	Distribution Amount FY 2019	Distribution Amount FY 2020	Distribution Amount FY 2021	Distribution Amount FY 2022	% change from PY		
July	August	October	\$102,279	\$154,624	\$198,338	\$228,391	15%		
August	September	November	\$118,261	\$147,895	\$158,529	\$217,102	37%		
September	October	December	\$104,910	\$132,455	\$173,832	\$205,782	18%		
October	November	January	\$113,279	\$130,905	\$162,919	\$194,343	19%		
November	December	February	\$118,047	\$116,991	\$155,965	\$191,363	23%		
December	January	March	\$112,470	\$133,544	\$177,189	\$215,076	21%		
January	February	April	\$91,523	\$110,330	\$137,779	\$150,659	9%		
February	March	May	\$96,640	\$96,305	\$136,463	\$172,209	26%		
March	April	June	\$127,685	\$127,868	\$191,746		-100%		
April	May	July	\$123,099	\$110,588	\$190,518		-100%		
May	June	August	\$145,214	\$158,801	\$210,430		-100%		
June	July	September	<u>\$150,652</u>	<u>\$202,009</u>	<u>\$250,816</u>		-100%		
<b>Total</b>			<u>\$1,404,059</u>	<u>\$1,622,314</u>	<u>\$2,144,525</u>	<u>\$1,574,925</u>			

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

Town of Beaufort - Chart of Accounts

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

Town of Beaufort - Chart of Accounts

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

Town of Beaufort - Chart of Accounts

10.

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

Town of Beaufort - Chart of Accounts

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

Town of Beaufort - Chart of Accounts

10.

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

**Town of Beaufort - Chart of Accounts**

10.

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

Town of Beaufort - Chart of Accounts

10.

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

Town of Beaufort - Chart of Accounts

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

Town of Beaufort - Chart of Accounts

10.

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

Town of Beaufort - Chart of Accounts

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

Town of Beaufort - Chart of Accounts

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

Town of Beaufort - Chart of Accounts

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

**Town of Beaufort - Chart of Accounts**

10.

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

**Town of Beaufort - Chart of Accounts**

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

Town of Beaufort - Chart of Accounts

10.

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



**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, May 23, 2022**

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**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Budget Work Session

**REQUESTED ACTION:**  
Discussion on proposed FY 22-23 Budget.

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

**BUDGET AMENDMENT REQUIRED:**  
No