



## **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](http://www.beaufortnc.org)

### **Town of Beaufort Board of Commissioners Work Session Meeting 4:00 PM Monday, March 27, 2023 - Train Depot, 614 Broad Street, Beaufort, NC 28516 Monthly Meeting**

---

#### **Call To Order**

#### **Roll Call**

#### **Agenda Approval**

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

- [1.](#) FY 2023 Audit Contract
- [2.](#) Oceanview Cemetery Update
- [3.](#) FY 24 Budget Schedule
- [4.](#) Beaufort Fire Rural District – Proposed District Change for Stanton Landing
- [5.](#) Walking Tour Permit Application
- [6.](#) Report on Recommendation for a Financial Advisor
- [7.](#) February Financial Report

#### **Closed Session**

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

#### **Adjourn**



**Town of Beaufort, NC**

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

**Board of Commissioners**

**Work Session**

**4:00 PM – Monday, March 27, 2023**

**Train Depot, 614 Broad Street**

**Beaufort, NC 28516**

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

**SUBJECT:** FY 2023 Audit Contract

**BRIEF SUMMARY:**

The FY 2023 audit contract and engagement letter with Martins Starnes and Associates are attached. The cost of the FY 22 audit was \$29,035. The fees for the FY 2023 audit will be \$29,035. This cost includes the fees for the single audit.

**REQUESTED ACTION:**

Approve the contract for the FY 2023 audit.

**EXPECTED LENGTH OF PRESENTATION:**

5 minutes

**SUBMITTED BY:**

Christi Wood – Finance Director

**BUDGET AMENDMENT REQUIRED:**

No

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

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

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

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
-----	--------------------------------	---

*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

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

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

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

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

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

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

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

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.
- All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.
28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
  - b) the status of the prior year audit findings;
  - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
  - d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.
29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

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

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

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

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

**FEEES FOR AUDIT SERVICES**

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

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

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

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

**OR Not Applicable**  (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

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

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

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

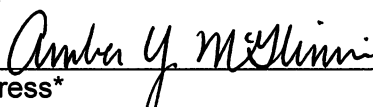
**PRIMARY GOVERNMENT FEES**

Primary Government Unit	Town of Beaufort, NC
Audit Fee	\$ 23,110
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$ 2,000 for single audit procedures
Writing Financial Statements	\$ 3,925
All Other Non-Attest Services	\$

**DPCU FEES (if applicable)**

Discretely Presented Component Unit	N/A
Audit Fee	\$
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

**SIGNATURE PAGE****AUDIT FIRM**

Audit Firm* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* 
Date* 02/17/23	Email Address* amcghinnis@msa.cpa

**GOVERNMENTAL UNIT**

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

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

**GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE**

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

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

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

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

**DISCRETELY PRESENTED COMPONENT UNIT**

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

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

**DPCU – PRE-AUDIT CERTIFICATE**

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

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

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

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

PRINT



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

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

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

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

**Firm’s Responsibility**

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

**Peer Reviewer’s Responsibility**

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

**Required Selections and Considerations**

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

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

**Opinion**

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

*Koonce, Wooten & Haywood, LLP*

Koonce, Wooten & Haywood, LLP

May 4, 2021

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

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

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

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

MARTIN ♦ STARNES  
& ASSOCIATES, CPAs, P.A.

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

1.

February 17, 2023

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

The following represents our understanding of the services we will provide the Town of Beaufort.

You have requested that we audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Beaufort, NC, as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town of Beaufort's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and state award programs for the period ended June 30, 2023. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

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

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

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

- Combining and individual fund financial statements
- Budgetary schedules
- Other schedules
- Schedule of Expenditures of Federal and State Awards

**Schedule of Expenditures of Federal and State Awards**

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

**Data Collection Form (if applicable)**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management’s responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

**Audit of the Financial Statements**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

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

We will issue a written report upon completion of our audit of the Town of Beaufort's basic financial statements. Our report will be addressed to the governing body of the Town of Beaufort. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable

to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

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

**Audit of Major Program Compliance**

Our audit of the Town of Beaufort’s major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended, the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity’s compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity’s compliance with the requirements of the federal or state programs as a whole.

As part of a compliance audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity’s major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will obtain an understanding of the entity’s internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity’s major federal and state award programs. Our tests will be less in scope

than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity’s major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

**Management’s Responsibilities**

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

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
5. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
6. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
7. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
8. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:

- a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
  - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
  - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report (if applicable).
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year or period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the Schedule of Expenditures of Federal and State Awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the Schedule of Expenditures of Federal and State Awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act, (b) to provide us with the appropriate written representations regarding the Schedule of Expenditures of Federal and State Awards, (c) to include our report on the Schedule of Expenditures of Federal and State Awards in any document that contains the Schedule of Expenditures of Federal and State Awards and that indicates that we have reported on such schedule, and (d) to present the Schedule of Expenditures of Federal and State Awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited basic financial statements readily available to the intended users of the Schedule of Expenditures of Federal and State Awards no later than the date of issuance by you of the schedule and our report thereon.

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

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

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

**Nonattest Services**

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- GASB 34 conversion entries
- Preparation of LGC’s data input worksheet
- Preparation of auditor portions of Data Collection Form (if applicable)

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

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

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

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

**Other Matters**

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

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

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

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

**Provisions of Engagement Administration and Fees**

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

to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are as follows:

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

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

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

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

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

*Changing Laws and Regulations*

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

*Incorrect Accounting Methods or Errors in Client Records*

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

*Failure to Prepare for the Engagement*

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

*Starting and Stopping Our Work*

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

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$85-\$390 per hour.

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

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

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

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

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

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

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

agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

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

Respectfully,

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

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

RESPONSE:

This letter correctly sets forth our understanding.

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

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

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

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



**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, March 27, 2023  
Train Depot, 614 Broad Street**

---

**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Future Cemetery Plot Sales

**SUMMARY:**

In the Fall of 2022, the Board of Commissioners temporarily suspended the sale of burial plots in Oceanview Cemetery, per Town staff's recommendation. The decision to suspend sales was influenced by staff's recommendation to assess the number of viable plots within the cemetery. Ground penetrating radar was completed in 2019 to determine the possibility of unrecorded internments within Oceanview Cemetery. The study provided evidence that internments had been made over the last few decades which were not marked by a grave marker. Staff has been working to identify and document each of these locations.

Staff has also been working with a registered land surveyor to produce a map of possible remaining viable plots. Accordingly, the staff has determined there are 174 available burial plots as depicted on the attached map.

Additionally, the staff was informed that a shallow ground water table might exist that could prevent future interments. Consequently, an investigation found that ground water was discovered at marginal depths, but within what staff believes is an acceptable standard.

Following a presentation from staff, which will reference the surveyed map, it is requested the Board discuss resuming the sale of burial plots in Oceanview Cemetery on Monday, April 3, 2023.

Staff also requests that the Board consider the following policy recommendations:

- Lots may be purchased on installment plans approved by the Town Manager. No deed for a lot shall be issued until the town has received the purchase price in full. In the event any installment due under an installment plan remains unpaid for 90 days after the due date, the purchaser, without notice, shall forfeit all rights to said lot, and all previous installment payments made for said lot shall be forfeited to the town as liquidated damages for breach of the installment purchase contract, and said lot shall be made available for sale to another party.

- Resale of a lot in Oceanview Cemetery is hereby prohibited except as specifically provided herein. In the event a person owning a lot where no human remains are buried, or interred, desires to relinquish ownership of the same, the person shall notify the Town Clerk and the town shall repurchase the lot at the current price as set by the Board of Commissioners.
- Each lot in Oceanview Cemetery which is used for the burial of cremated remains shall not exceed three feet six inches by right foot in surface dimensions.
- Each individual burial plot may be used to bury the cremated remains of up to three persons, but no more than three persons.
- The town staff will conduct bi-annual cemetery clean-ups twice per year. The public will be notified at least 30 days in advance that the established clean-up dates will be the first Monday in April of each year and the first Monday in October of each year. This will allow the public to collect any materials from grave sites they do not wish for the town to remove.
- Trees and shrubs shall not be planted in the cemetery due to the damage that can be caused to grave markers by root mats and falling trees.
- Only one head or foot marker per grave may be authorized.
- No structures such as benches, ropes, chains, fencing, bricks, or concrete ground borders will be allowed in the cemetery without prior town approval.

**RECOMMENDATION:**

The staff seeks the Board’s approval to resume selling cemetery plots based on the survey provided with this report. The staff also seeks the Board’s consideration of the policy recommendations included herein.

**EXPECTED LENGTH OF PRESENTATION:**

15 Minutes

**SUBMITTED BY:**

Todd Clark, Town Manager



OLD B&M RAIL ROAD ROW OF WAY 30' ROW (ABANDONED)



CEMETERY WEST PARTS

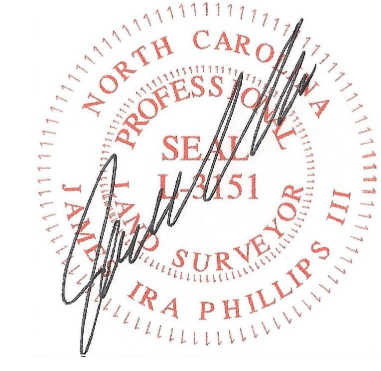
SAFWOOD LLC  
1304 LENNOXVILLE ROAD  
1308 LENNOXVILLE ROAD  
PIN: 730619508002000  
DEED REF: 1202-92

MCALLISTER, JAMES P ET UX PAMELA  
PIN: 730507597408000  
DEED REF: 1571-469 4/3/2017  
PLAT REF: 28-513

SAFRIT, CYNTHIA BRAMMER  
207 BELLE AIR STREET  
PIN: 730507597348000  
DEED REF: 1385-151

NOTE  
BOUNDARY WALLS AND ACCESS WAYS BY JAMES I. PHILLIPS  
LAND SURVEYING  
GRAVES BY OTHERS PLOTTED FROM OTHER INFORMATION

MORRIS, MARISSA ET AL YUST  
1401 ANN STREET  
PIN: 730507596245000  
DEED REF: 1640-7 6/6/2019  
PLAT REF: 30-276



JAMES  
IRA  
PHILLIPS  
S III, PLS

Digitally signed by  
JAMES IRA PHILLIPS III,  
PLS  
c/o JAMES IRA PHILLIPS  
III, PLS. o/o JAMES  
PHILLIPS LAND  
SURVEYING, o/o SAME, c/o  
BEAUFORT, NC, c/o U.S.  
email: jip3@coastnet.com  
Date: 2023.02.22 11:14:47  
EDT

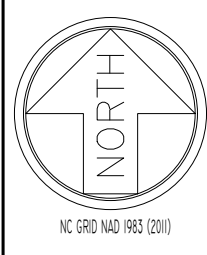


ANN STREET 60' PUBLIC ROW

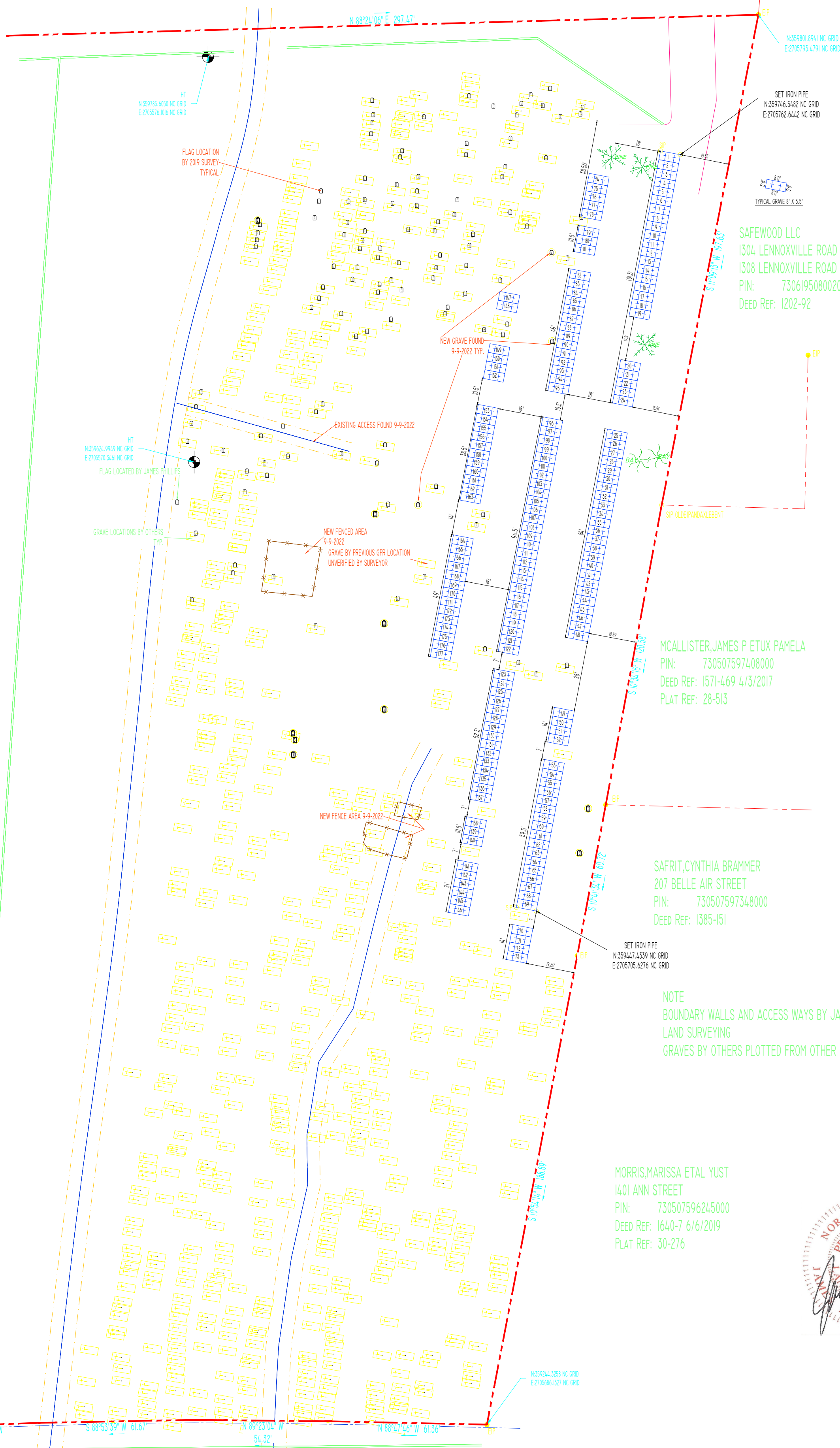
PARTIAL BOUNDARY AND LOCATIONS SURVEY FOR  
THE TOWN OF BEAUFORT EPORITION OF  
CEMETARY

TOWN OF BEAUFORT, BEAUFORT TOWNSHIP  
CARTERET COUNTY, N.C.  
SCALE 1"=30'

PRESENT OWNER: DEED REF: BOOK PAGE MAP REF: BOOK PAGE TAX PIN: SHEET: 1 OF 1 JOB #:	REVISIONS: 9-9-2022 REVISED 1-19-2023 REVISED 278 PLOTS 1-21-2023 GRAVE CONTROL TREES 1-22-2023 FINAL
DATE OF FIELD SURVEY: 3-6-2019	DATE OF MAPPING: 3-11-2019
SURVEY BY: JIP	DRAWN BY: JIP
CHECKED BY: JIP	
<b>JAMES I. PHILLIPS LAND SURVEYING</b> PO BOX 2073, 379 Arrington Rd, Beaufort, NC 28516 252-718-5848 phone jphillipsurvey@gmail.com	



OLD B&M RAIL ROAD ROW OF WAY 30' ROW (ABANDONED)



CEMETERY WEST PARTS

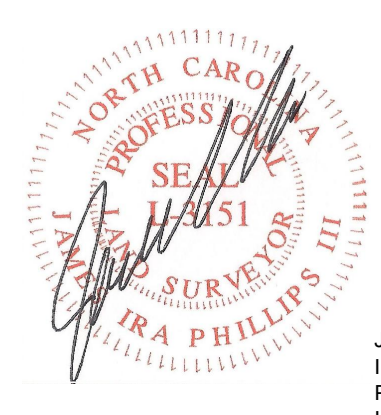
SAFWOOD LLC  
1304 LENNOXVILLE ROAD  
1308 LENNOXVILLE ROAD  
PIN: 730619508002000  
DEED REF: 1202-92

MCALLISTER, JAMES P ETUX PAMELA  
PIN: 730507597408000  
DEED REF: 1571-469 4/3/2017  
PLAT REF: 28-513

SAFRIT, CYNTHIA BRAMMER  
207 BELLE AIR STREET  
PIN: 730507597348000  
DEED REF: 1385-151

NOTE  
BOUNDARY WALLS AND ACCESS WAYS BY JAMES I. PHILLIPS  
LAND SURVEYING  
GRAVES BY OTHERS PLOTTED FROM OTHER INFORMATION

MORRIS, MARISSA ETAL YUST  
1401 ANN STREET  
PIN: 730507596245000  
DEED REF: 1640-7 6/6/2019  
PLAT REF: 30-276



JAMES  
IRA  
PHILLIPS  
III, PLS

S 88°00'00" W 44.16'  
S 88°53'39" W 61.67'  
N 89°23'00" W 54.32'  
N 88°47'45" W 61.36'

ANN STREET 60' PUBLIC ROW



PARTIAL BOUNDARY AND LOCATIONS SURVEY FOR <b>THE TOWN OF BEAUFORT PORTION OF CEMETERY</b>		PRESENT OWNER: DEED REF: BOOK PAGE MAP REF: BOOK PAGE TAX PIN: SHEET: 1 OF 1 JOB #:	REVISIONS: 9-9-2022 REVISED 1-19-2023 REVISED 278 PLOTS 1-21-2023 GRAVE CONTROL TREES 1-22-2023 FINAL
TOWN OF BEAUFORT, BEAUFORT TOWNSHIP CARTERET COUNTY, N.C. SCALE 1"=30'		DATE OF FIELD SURVEY: 3-6-2019	DATE OF MAPPING: 3-11-2019
SURVEY BY: JIP	DRAWN BY: JIP	CHECKED BY: JIP	
<b>JAMES I. PHILLIPS LAND SURVEYING</b> PO BOX 2073, 379 Arrington Rd, Beaufort, NC 28516 252-718-5848 phone jphillipsurvey@gmail.com			



**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, March 27, 2023  
Train Depot, 614 Broad Street**

---

**AGENDA** Items for Discussion and Consideration  
**CATEGORY:**  
**SUBJECT:** FY 24 Budget Schedule

**REQUEST:**

Approve the below schedule of proposed FY 24 Budget Meeting Dates.

- Introduce proposed FY 24 Budget at May 8<sup>th</sup> BOC Regular Meeting.
- May 9<sup>th</sup> Special Meeting (Budget Workshop #1)
- May 17<sup>th</sup> Special Meeting (Budget Workshop #2)
- June 12<sup>th</sup> Regular Meeting (Public Hearing/Adoption)

Note, specific times will need to be determined for the May 9<sup>th</sup> and May 17<sup>th</sup> meetings.

**EXPECTED LENGTH OF PRESENTATION:**

5 Minutes

**SUBMITTED BY:**

Todd Clark, Town 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, March 27, 2023**

**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Beaufort Fire Rural District – Proposed District Change for Stanton Landing area

**BRIEF SUMMARY:**

The Carteret County Board of Commissioners is seeking the concurrence of the Town to add the community of Stanton Landing to the Beaufort Fire District. Presently, Stanton Landing is currently in the North River Fire Department’s District. In April, the Carteret County Board of Commissioners will be considering a change to the Beaufort Fire District to add the community of Stanton Landing which is currently in North River Fire Department’s District. With the addition of 24/7 staffing coverage at Beaufort Station 2, which is approximately one (1) mile from Stanton Landing, the Carteret County Board of Commissioners feels this would be in the best interest of the citizens. The County Board of Commissioners anticipates placing this on the April agenda for consideration. If approved by both governing bodies, the change would be effective July 1, 2023.

**EXPECTED LENGTH OF PRESENTATION:**

5 minutes

**SUBMITTED BY:**

Chief Tony Ray

**BUDGET AMENDMENT REQUIRED:**

None

Board of Commissioners  
Jimmy Farrington, Chair  
Mark Mansfield, Vice-Chair  
Bob Cavanaugh  
Chris Chadwick  
David Quinn  
Chuck Shinn  
Ed Wheatly



County Manager  
Tommy R. Burns, II

4.

Clerk to the Board  
Lori R. Turner

March 9, 2023

Todd Clark, Town Manager

Town of Beaufort, NC

Via Email

Ref: proposed Beaufort Fire District changes

Mr. Clark,

In April, the Carteret County Commissioners will consider a change to the Beaufort Fire District to add the community of Stanton Landing. This request was made about five years ago initially. At that time, it was determined not to be in the best interest of the community due to the Beaufort Fire Station Two not being staffed 24/7. With the recent addition of Firefighters to the Beaufort Fire Station Two, and Beaufort Fire Station Two being approximately one (1) mile from Stanton Landing, the County Commissioners feel this would now be in the best interests of the citizens of Stanton Landing to be in the Beaufort Fire District.

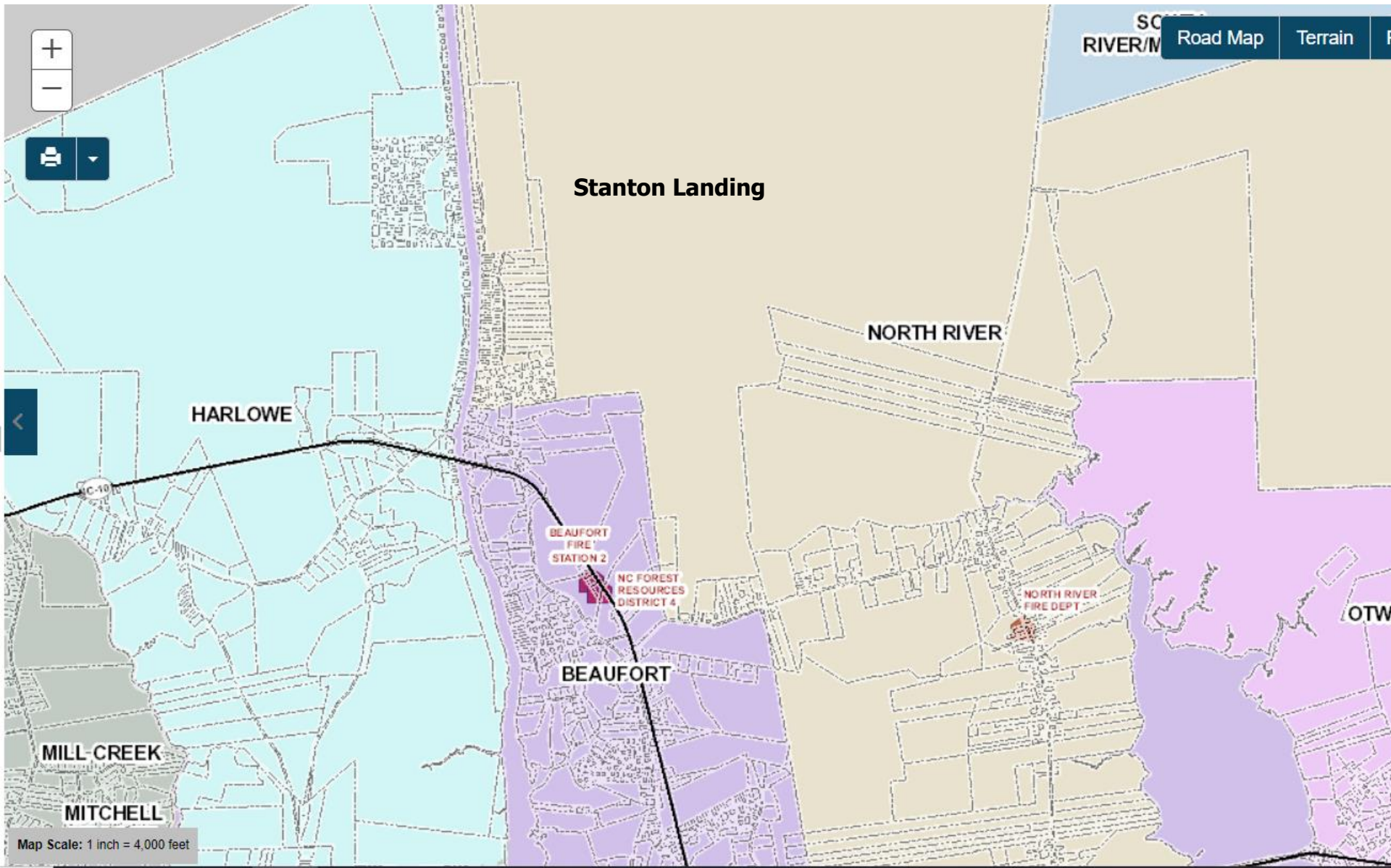
The proposed change before the Commissioners would result in the Stanton Landing area being removed from the current North River Fire Department District and placed into the Beaufort Fire Department District, effective July 1, 2023. This would be further in the best interests of the citizens of Stanton Landing due to the Town of Beaufort Fire District's excellent ISO rating. The Town would benefit from having additional fire tax base to provide funds to take on this new service area.

Please let us know of your concurrence of this request and of any questions or concerns that may develop due to this change. The County has spoken to the leadership of the North River Fire Department and conveyed the intent to change the district map in this instance.

Sincerely,

Tommy Burns  
County Manager

Cc: County Commissioners  
Stephen Rea, County Emergency Services Director



NORTH CAROLINA  
CARTERET COUNTY

This CONTRACT, made and entered into this the 1st day of July by and between CARTERET COUNTY, hereinafter referred to as the County, and TOWN OF **BEAUFORT A MUNICIPALITY OF CARTERET COUNTY**, hereinafter referred to as the Town;

WITNESSETH:

WHEREAS, North Carolina General Statute 69-25.5 provides that counties may provide for fire services in a fire protection district by contracting with any incorporated nonprofit volunteer, community fire department, or any incorporated city or town; and

WHEREAS, North Carolina General Statute 69-25.4 (b) indicates the term “fire protection” and the levy of a tax for that purpose may include the levy, appropriation, and expenditure of funds for furnishing emergency medical, rescue and ambulance service to protect persons within the district from injury or death; and

WHEREAS, Chapter 159 of the North Carolina General Statutes provides that the county budget ordinance may be in any form that the board of county commissioners of any county deems most efficient in enabling it to make the fiscal policy decisions embodied therein and provides for a fund for each special district whose taxes are collected by the county; and

WHEREAS, the Town is a municipal corporation organized and authorized to furnish fire protection services to the citizens of its district; and

WHEREAS, the Town serves the area of special tax district created by a vote of the people known as the Beaufort Fire District of Carteret County in accordance with Article 3A Chapter 69 of the North Carolina General Statutes and other applicable laws; and

WHEREAS, Carteret County presently levies and collects special taxes and is responsible for appropriating the funds derived there from for fire protection in the District; and

WHEREAS, the County and the Town desire to enter into this contract for the Town to furnish fire and EMS protection and during times of emergencies/disasters provide: 1) preliminary damage assessment; 2) debris clearance and removal; 3) traffic control; and 4) other lifesaving and property protection measures as necessary for and within the District;

NOW, THEREFORE, in consideration of the premises and of other good and valuable considerations, the parties hereto contract and agree as follows:

1. Carteret County agrees that it will provide funds, from the special taxes which are levied in such amount as the Board of County Commissioners may deem necessary from year to year to provide fire protection to the designated District based upon the rate of a special ad valorem tax it will levy against property in the Beaufort Fire District of Carteret County unless otherwise limited or restricted by law or unless the people of the special district shall vote to terminate said tax. The County will collect the funds from the District as may be levied as provided by law. For each fiscal year, the funds estimated to be provided from the special taxes shall be based on the needs projected in the budget estimate submitted by the Town to and recommended by the Carteret County Fire/EMS Commission to the County Commissioners and approved by and deemed necessary by the County Commissioners for furnishing fire protection services within the District.
2. Special or separate funds shall be maintained by the County for taxes collected as a result of said special taxes.
3. The funds derived from the special taxes levied by the County, shall be paid to the Town within the fiscal year as agreed to by the Town and the Carteret County Manager. Payments shall not exceed the net amount of funds collected from the special taxes for fire protection in the District and shall not exceed the amount budgeted by the Board of Commissioners of Carteret County in the particular year for fire protection within the District.
4. The County will also maintain a planned capital improvement fund for each department. This includes all funds that are budgeted for capital purchases such as vehicle purchases, building improvement or replacement or any major equipment replacement or purchases over \$20,000. These planned capital improvements shall be clearly identified with the County Reserve Account and must be approved by the County Carteret County Fire/EMS Commission before funds are used or re-allocated. Each department can maintain a reserve account under their control not to exceed the lesser of 4 months of operating expenses based on their current year budget or \$200,000. Operating expenses shall include all expenses with the exception of capital items. All unallocated reserve funds and reserve funds in excess of the lesser of 4 months operating expenses shall remain in the County reserve account for each department. The reserve funds held by the County can be accessed by each department upon request to the Carteret County Fire/EMS Commission and approval by the County Commissioners.
5. The Town shall furnish adequate fire protection within the District and shall provide the necessary equipment, personnel, water and all things necessary for furnishing adequate fire protection in the District. The services shall be in accordance with the minimum standards set forth by the Carteret County Department of Emergency Services and the North Carolina Department of Insurance. The Town shall provide workers' compensation insurance coverage applicable to all Town personnel, regardless of status, at least to the extent required by law. The Town shall furnish said fire protection without additional charge to all persons and property located in the District in an efficient and workmanlike manner.

Funds shall not be used for the subcontracting of fire protection services except approved by the County. Funds shall not be used for salaries except to the extent budgeted by the County for the fiscal year.

6. All funds paid to the Town by the County shall be used exclusively to provide fire protection within the District and automatic and mutual aid approved by the County.
7. The County may inspect all the books and records of the Town at any time it shall desire. The Town shall further provide such additional information as the County may reasonably request from time to time. The Town agrees that it will supply such records, information or verification relating to expenditures of the funds or the operations of the Town as may reasonably be requested by the County. The Town shall maintain a written accounting system which provides adequate documentation of all of its receipts and disbursements including those related to the funds subject to this contract. The Town shall submit quarterly financial reports, showing the allocation and disbursements of funds subject to this contract to the Carteret County Finance Department. These reports are due 30 days after the quarter ends. The County may at any time require an audit for cause of the Town's books and records.
8. The Town will have an annual compilation of its financial records and operations performed by the Carteret County Finance Department
9. All books and records shall be maintained by the Town for a period of at least three years from the date that the Town's fiscal year ends and shall be made available for audit upon request during regular business hours of the Town.
10. The Town shall request approval from the Carteret County Emergency Services Department or the County Manager for any transaction greater than \$5,000 involving transfer of assets by title or position, borrowing or notes against existing equipment. If the Town contests the decision made by the Carteret County Emergency Services Department or the County Manager, then the County Commissioners will be asked to review and approve or disapprove the transaction.
11. The Town shall use the funds subject to this contract in accordance with the annual budget of the funds, which is approved and adopted by the County Commissioners, which budget is incorporated automatically herein by reference each year. No change or alteration in the amount of the total budget may be made without the express approval of said County Commissioners. The budget detail may be amended with the approval of the County Manager upon the recommendation of the Carteret County Fire/EMS Commission, within the funds made available by this contract.
12. The Town will maintain its current rating or better with the North Carolina Department of Insurance. The Town shall continuously comply with all applicable laws, ordinances and regulations.
13. In the event of the Town's failure to meet the requirements of this contract and as a result of said breach that it constitutes a failure to provide fire protection to the District as provided for in this contract, the Town agrees that upon demand by the County that the

Town will pay the County for the purpose of establishing fire protection service for the District.

14. This contract shall supersede all previous contracts between the County and the Town and shall become effective July 1, 2023 and, subject to the continued legal existence of the District, shall continue thereafter from fiscal year to fiscal year in accordance with the annual budget adopted by the County Commissioners for providing fire and EMS protection within the District to the extent of funds appropriated to continue this agreement.
15. This agreement may not be transferred or assigned by the Town without the written consent of the County.
16. This contract may be terminated by either party by giving 120 days written notice of its intent to terminate to the other party by registered or certified letter. Should the Town elect to terminate the contract then that referenced in paragraph 13 shall apply.

Signature Page to Follow

Signature Page

WITNESS the following signatures and seals all pursuant to authority duly granted.

ATTEST:

CARTERET COUNTY

\_\_\_\_\_  
Clerk to Board

\_\_\_\_\_  
Chairman, Board of County Commissioners

ATTEST:

Town of BEAUFORT

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

\_\_\_\_\_  
Mayor

This contract has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

APPROVED AS TO LEGAL SUFFICIENCY

\_\_\_\_\_  
Dee Meshaw, Finance Director

\_\_\_\_\_  
C. R. Wheatly, III  
County Attorney



**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, March 27, 2023  
Train Depot, 614 Broad Street**

---

**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Walking Tour Permit Application

**SUMMARY:**

Frank and Lynn Jarman, owners of Beaufort’s Southern Stroll have submitted a Walking Tour Application with the Town of Beaufort. Attached is the application, which includes details regarding the tour, a map of the routes, schedule of rates, and a copy of liability insurance. The applicants have also provided a suitable background check and paid an application fee of \$50 to the Town.

According to the Town of Beaufort Code of Ordinances, Section 90.30, the Board of Commissioners must conduct a public hearing on the application. Staff is requesting the Board of Commissioner’s review the application and set a public hearing date.

**Suggested Date: April 10, 2023 (Regular Meeting)**

**EXPECTED LENGTH OF PRESENTATION:**

5 Minutes

**SUBMITTED BY:**

Elizabeth Lewis, Town Clerk



Town of Beaufort  
701 Front St. • P.O. Box 390 • Beaufort, N.C. 28516  
252-728-2141 • 252-728-3982 fax  
[www.beaufortnc.org](http://www.beaufortnc.org)

Please include the following documentation: (Applications are considered incomplete without these documents):

- 1 ✓ • Detailed description of the information to be given to participants of the tour relating to those sights to be viewed within the town, including copy of any published literature proposed to be provided by the tour guide to participants of the tour.
- 2 ✓ • Schedule of rates & charges
- 3 • Certificate of general liability insurance in the minimum of \$100,000 which specifically provides that the same may not be canceled without notice to the town.
- 4 ✓ • \$50 application fee
- 5 ✓ • Criminal background check covering the previous 3 years on the owner or owners & managing officials of the business entity.

Staff Use Only Below this line

---

Date Application Received: 3/16/23

Date Payment Received: 3/16/23

Date of Public Hearing: \_\_\_\_\_

Date of Board of Commissioner's Decision: (Circle) Approved Denied

Date Permit Issued: \_\_\_\_\_

Date Permit Expires: \_\_\_\_\_



Town of Beaufort  
701 Front St. • P.O. Box 390 • Beaufort, N.C. 28516  
252-728-2141 • 252-728-3982 fax  
[www.beaufortnc.org](http://www.beaufortnc.org)

### Walking Tour Application for a Permit

In compliance with the Town of Beaufort's Code of Ordinances:

Minimum Requirements for permit – Sec. 90.28

The minimum requirements for a walking tour permit are the following:

- A) An office of other place of business within a fixed structure in the town that is zoned for commercial use and in compliance with all land use ordinances, including sign ordinances;
- B) General liability insurance in a minimum amount of \$100,000 which specifically provides that the same may not be cancelled without notice to the town; and
- C) Proposed tour routes that follow handicapped accessible public rights-of-way.

Name: Frank and Lynn Jarman

Address: 1305 Cedarwood Village  
Morehead City NC 28557

Phone Number: 304-695-3665

Emergency Phone Number: 304-534-2187

Email: franklinjarman@yplnc.com

Address of the office/fixed structure from which the applicant will operate: \_\_\_\_\_

411 Front St. Beaufort NC 28516

Description of the tour route: Starting at the Maritime Museum,  
we go down front street up Moore to Ann. From  
Ann to the the corner of Craun + Ann.  
We go back down Ann to Turner. We go  
down Turner to the Historic Site.

Description of the time of operation for each proposed tour: \_\_\_\_\_

We operate Monday, Wednesday, Friday & Saturday.  
We do a 30-40 minute tour starting at the  
top of ~~the~~ hour beginning at 9am stopping at 5p.

## ① Description

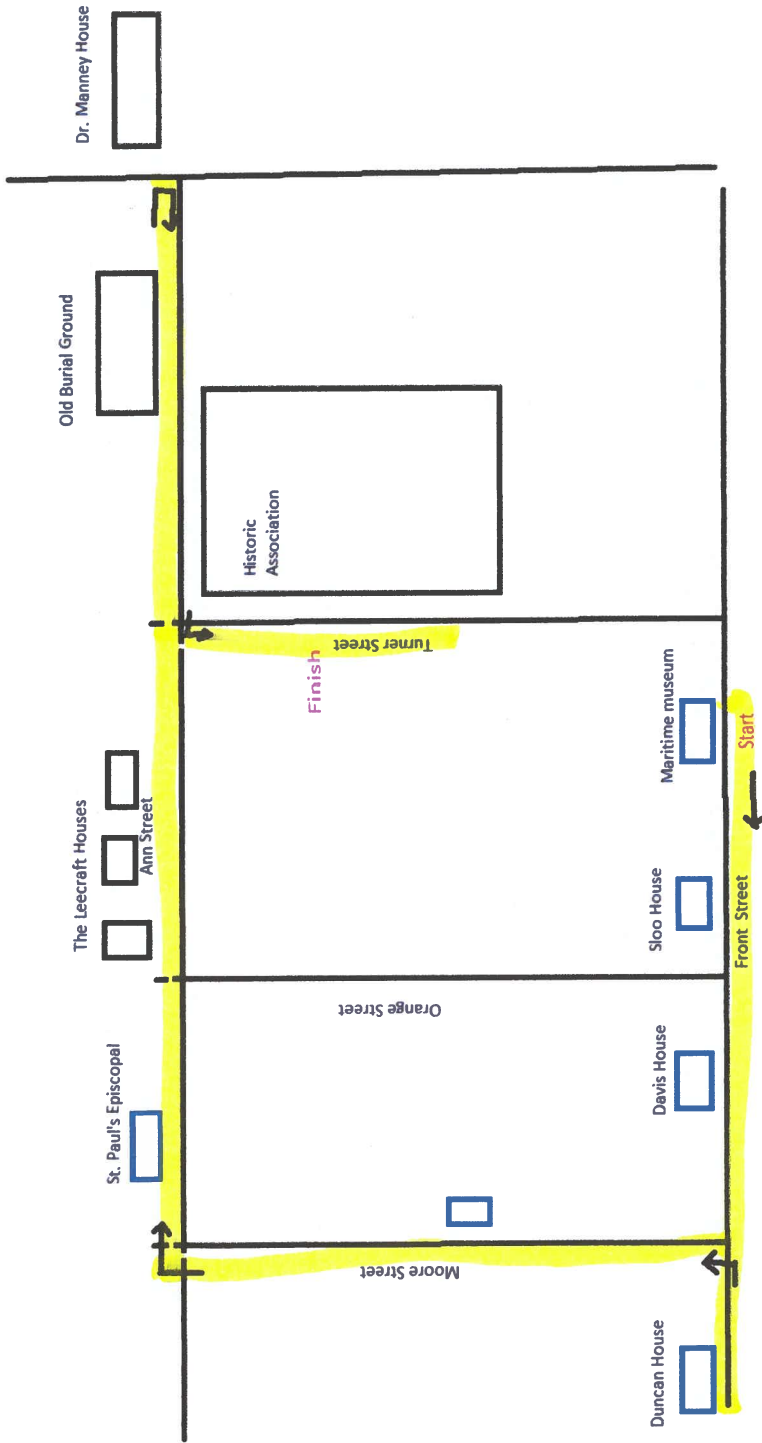
We provide a 34-40 minute tour of key historic and interesting sights. We have designed the tour for seniors and families with children.

In the tour we cover the items listed below and any points of interest the customer might find interesting.

1. Maritime Museum
2. Sloo House (3 families that lived there)
3. Warner House
4. Duncan House
5. Duke University Campus & N.O.A. on Pivers Island
6. Blackbeard Discussion as we head to Moore Street
7. W. F. Bell House
8. Leecraft Houses
9. St. Paul's Episcopal Church
10. Old Burial Grounds
11. Dr. Manney House
12. Ending at Historic Association where we ask visitors to visit the site and gift shop

The information given about the homes on the list comes from Mary Warshaw's book "Historic Beaufort North Carolina".

Information on Black Beard is information we have gleaned from historical records, books and the Maritime Museum.





### Price List

Child under 3 -free

Adult  
\$18

#### Discounts

U.S. Veterans/ Active Military & Seniors 65 & Up  
\$15

\$0

If you are argumentative, disrespectful, or otherwise disruptive during the Stroll you will be asked to leave and receive a \$0 refund.

Call:

(304) 695-3665

Let us guide your feet down our historic streets!

[beaufortssouthernstroll.com](http://beaufortssouthernstroll.com)



# INVOICE

411 Front St.  
Beaufort NC  
28516

1337933

**Closed**  
Paid

**On Receipt**

**Frank Jarman**  
franklinjarman@yahoo.com

**\$138.39**  
Due: \$0.00

No.	Date and Time	Description	Price
01	March 10, 2023 at 10:46 AM	[REDACTED] (Prorated 22 days)	\$138.39
02		<b>Subtotal</b>	<b>\$138.39</b>
03		<b>Total Charges</b>	<b>\$138.39</b>
04	March 10, 2023 at 10:46 AM	Mastercard ending in 5867	(\$138.39)
05		<b>Total Payments</b>	<b>(\$138.39)</b>



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YY)  
03/15/2023

5.

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Next First Insurance Agency, Inc. PO Box 60787 Palo Alto, CA 94306	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): (855) 222-5919      FAX (A/C, No): E-MAIL ADDRESS: support@nextinsurance.com	
	<b>INSURER(S) AFFORDING COVERAGE</b> NAIC #	
<b>INSURED</b> George Jarman Beaufort's Southern Stroll 1305 Cedarwood Vlg Morehead City, NC 28557	<b>INSURER A:</b> Next Insurance US Company      16285	
	<b>INSURER B:</b>	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
<b>INSURER F:</b>		

COVERAGES      CERTIFICATE NUMBER: 071502838      REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X		NXTRV7RYPD-00-GL	03/15/2023	03/15/2024	EACH OCCURRENCE \$1,000,000.00
	DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000.00						
	MED EXP (Any one person) \$15,000.00						
	PERSONAL & ADV INJURY \$1,000,000.00						
	GENERAL AGGREGATE \$2,000,000.00						
	PRODUCTS - COMP/OP AGG \$2,000,000.00						
							\$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NJ) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	M/A				PER STATUTE    OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATION S/ LOCATIONS/ VEHICLES (ACORD 101, Additional Remarks/Schedule, may be attached if more space is required)

The Certificate Holder is George Jarman & Susan Jarman. This Certificate Holder is an Additional Insured on the General Liability policy per the Additional Insured Automatic Status Endorsement. General Liability coverage applies for Travel Guides operations. All Certificate Holder privileges apply only if required by written agreement between the Certificate Holder and the insured, and are subject to policy terms and conditions.

### CERTIFICATE HOLDER

George Jarman & Susan Jarman  
 Beaufort's Southern Stroll, LLC  
 411 Front St  
 Beaufort, NC 28516

### LIVE CERTIFICATE



[Click or scan to view](#)

### CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

TOWN OF BEAUFORT

03/16/23 11:30 Invoice Payment

Customer: BEAUF270

Name: BEAUFORTS SOUTHERN STROLL

Invoice: 23-00809

Item 1	50.00
Other Application Fees	

-----

50.00

Chk#: 1001

Batch Id: SHAWN316

Ref Num: 25888 Seq: 15 to 15

Cash Amount:	0.00
Check Amount:	50.00
Credit Amount:	0.00

-----

Total: 50.00



**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, March 27, 2023  
Train Depot, 614 Broad Street**

---

**AGENDA CATEGORY:** Items for Discussion and Consideration  
**SUBJECT:** Report on Recommendation for a Financial Advisor

**SUMMARY:**

The Board of Commissioners received presentations from two financial advisory firms at the recent annual Board Retreat. The Board subsequently reviewed service proposals from both firms at the March 13<sup>th</sup> Regular Meeting. At that time, the Board requested that staff conduct further review of each respective firm’s financial management software tools available for the town’s use.

The Town Manager and Finance Director have met with both financial advisors and received presentations on the respective financial management software tools. The staff will review the results of these presentations with the Board.

Should the Board decide to move forward, staff will prepare a budget amendment for the Board’s consideration at the April 10<sup>th</sup> Regular Meeting; at that meeting, staff will also seek authorization to enter a contract for financial consulting services.

**RECOMMENDATION:**

Staff seeks the Board’s approval to draft a budget amendment for consideration at the April 10<sup>th</sup> Regular Meeting and subsequently authorize the Town Manager to enter into a contract for services with a financial advisor.

**EXPECTED LENGTH OF PRESENTATION:**

10 Minutes

**SUBMITTED BY:**

Todd Clark, Town 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, March 27, 2023

Train Depot, 614 Broad Street

Beaufort, NC 28516

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

**SUBJECT:** Financial Notes

**BRIEF SUMMARY:**

- Carteret County is currently submitting estimates for property tax collections. The estimate for January collections was \$794,949. This payment was received in February. Staff has received a few preliminary reports from the county for billing and collections and estimated values.
- MVT collected in January was received in February \$24,702.
- Sales and Use tax distribution for March is \$235,472 (December sales). This is a 9% increase from the distribution in March 2022.

• General Fund – Unrestricted Fund Balance

<b>General Fund- Unrestricted Fund Balance</b>	
Beginning Balance from FY 22 Audit	7,307,744.00
BA #2 SRO positions	(152,000.00)
BA #3 Projects budgeted in FY 22 complete in FY 23	(509,831.00)
BA #4 Projects budgeted in FY 22 complete in FY 23- PD Vehicle	(35,000.00)
BA #5 Oceanview Cemetery maintenance work	(39,740.00)
BA #6 CAMA plan additional work	(12,845.00)
Balance as of 02/28/2023	<u>6,558,328.00</u>

• Utility Fund Unrestricted Net Position

<b>Utility Fund Unrestricted Net Position</b>	
Beginning Balance from FY 22 Audit	3,420,023
BA #3 Projects budgeted in FY 22 complete in FY 23	(19,930)
BA #4 Projects budgeted in FY 22 complete in FY 23- Water Vehicle	(41,000)
Balance as of 02/28/2023	<u>3,359,093</u>

- Capital Reserve Balances (No change)

Capital Reserve Balances 10/24/22	Current Balance	Contributions budgeted for FY 23	Total
Debt Service Payment for Fire Pumper @ Station 2	78,608		78,608
FCO- Bulkhead/Boardwalk	600,000		600,000
FCO - Street Project	140,768	239,639	380,407
FCO-Utility Line Project	85,134	355,855	440,989

**REQUESTED ACTION:**

No action requested/ review

**EXPECTED LENGTH OF PRESENTATION: 5 minutes**

5 minutes

**SUBMITTED BY:**

**BUDGET AMENDMENT REQUIRED:**

No

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Revenue Account Range: 10-301-0000 to 60-307-0001 Include Non-Anticipated: Yes Year To Date As Of: 02/28/23  
 Expend Account Range: First to Last Include Non-Budget: No Current Period: 02/01/23 to 02/28/23  
 Print Zero YTD Activity: No Prior Year As Of: 02/28/23

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Excess/Deficit	% Real
10-301-0000	AD VALOREM TAX - CURRENT YEAR	4,839,362.69	4,976,349.00	794,948.87	3,822,790.48	1,153,558.52-	77
10-301-0001	AD VALOREM TAX PRIOR YEAR	105,927.91	70,000.00	0.00	5,874.64	64,125.36-	8
10-301-0002	PENALTIES AND INTEREST	24,488.88	10,000.00	194.57	2,548.83	7,451.17-	25
10-301-0004	MOTOR VEHICLE TAX	231,915.23	273,213.00	24,702.46	202,336.15	70,876.85-	74
10-301-0006	PAYMENT IN LIEU OF TAXES	43,019.54	22,507.00	0.00	0.00	22,507.00-	0
10-303-0001	LOCAL OPTION SALES TAX	2,544,966.21	2,406,000.00	181,677.29	1,140,063.55	1,265,936.45-	47
10-303-0002	UTILITIES FRANCHISE TAX	419,723.00	380,000.00	0.00	129,115.71	250,884.29-	34
10-303-0003	BEER AND WINE TAX	17,688.93	18,382.00	0.00	0.00	18,382.00-	0
10-303-0004	POWELL BILL	137,385.56	137,385.00	0.00	138,792.26	1,407.26	101
10-303-0009	NC DOT	0.00	8,338.00	0.00	0.00	8,338.00-	0
10-303-0012	GRANT FROM NC NATURAL & CULTURAL RES.	13,998.00	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	72,069.98	216,425.00	101,313.50	101,313.50	115,111.50-	47
10-304-0001	COUNTY ABC PROFIT DISTRIBUTION	269,434.00	225,000.00	81,459.00	158,283.00	66,717.00-	70
10-304-0002	FIRE DISTRICT AD VALOREM TAX	819,989.96	610,295.00	50,833.33	406,666.64	203,628.36-	67
10-304-0003	FIRE DISTRICT SALES TAX	129,999.96	150,000.00	12,500.00	100,000.00	50,000.00-	67
10-304-0004	HARLOWE DIST AD VALOREM TAX	68,094.96	69,175.00	5,742.65	45,941.20	23,233.80-	66
10-304-0005	HARLOWE FIRE DISTRICT SALES TAX	20,031.96	22,435.00	1,869.70	14,957.60	7,477.40-	67
10-304-0020	MISC REVENUE-FIRE DEPARTMENT	3,185.00	0.00	0.00	1,861.00	1,861.00	0
10-305-0001	SOLID WASTE USER FEE ( RES )	604,608.63	662,616.00	57,514.56	445,424.29	217,191.71-	67
10-305-0002	SOLID WASTE USER FEES ( COMM )	13,918.75	14,902.00	1,318.43	10,255.43	4,646.57-	69
10-305-0003	STORMWATER	143,536.11	141,000.00	19,644.26	110,333.94	30,666.06-	78
10-305-0004	SOLID WASTE USER FEE -WBD	41,259.26	42,688.00	4,885.43	38,504.61	4,183.39-	90
10-305-0005	BUILDING PERMITS	369,781.29	200,000.00	21,052.60	246,519.32	46,519.32	123
10-305-0006	PARKING METER	211,306.58	195,000.00	0.00	108,261.42	86,738.58-	56
10-305-0007	PARKING VIOLATIONS/PENALTIES	10,144.22	10,000.00	760.00	36,750.00	26,750.00	368
10-305-0008	COURT COSTS, FEES, CHARGES	1,720.00	750.00	54.00	436.40	313.60-	58
10-305-0010	LATE FEES - SOLID WASTE	14.84	0.00	0.00	0.00	0.00	0
10-305-0011	SPECIAL EVENT FEES	5,706.00	0.00	0.00	720.00	720.00	0
10-305-0013	TRAIN DEPOT RENTAL	610.00	0.00	175.00	1,475.00	1,475.00	0
10-306-0000	DREDGE FUNDS	0.00	60,000.00	5,415.98	15,415.98	44,584.02-	26
10-306-0001	PROPERTY LEASES	227,436.19	172,763.00	9,445.36	139,351.09	33,411.91-	81
10-306-0002	ANTENNA CONTRACT REVENUE	68,876.90	69,900.00	0.00	47,731.52	22,168.48-	68
10-306-0003	CEMETERY LOT SALES	8,613.12	3,500.00	75.00	1,800.00	1,700.00-	51
10-306-0006	SALE OF SURPLUS PROPERTY	47,026.55	0.00	0.00	0.00	0.00	0
10-306-0010	SURETY BOND	3,000.00	0.00	0.00	0.00	0.00	0

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

7.

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Excess/Deficit	% Real
10-307-0001	INVESTMENT EARNINGS	12,313.66	2,000.00	38,302.52	219,384.50	217,384.50	***
10-307-0002	MISCELLANEOUS REVENUE	32,775.05	2,725.00	5,510.00	37,824.27	35,099.27	***
10-307-0003	MISCELLANEOUS REVENUE - PD	11,979.00	232.00	0.00	7,418.18	7,186.18	***
10-307-0007	PROCEEDS FROM LOAN	360,000.00	0.00	0.00	0.00	0.00	0
10-307-0008	REIMBURSEMENT FROM INSURANCE	250.00	0.00	0.00	9,773.34	9,773.34	0
10-307-0009	APPROPRIATED FUND BALANCE	0.00	809,416.00	0.00	0.00	809,416.00-	0
10-307-0010	UTILITY FUND ADMIN EXPENSE ALLOCATION	624,000.00	400,000.00	0.00	0.00	400,000.00-	0
10-329-0065	TRANSFER FROM CRF	207,000.00	0.00	0.00	0.00	0.00	0
10-900-9000	cancel revenue	106.41	0.00	0.00	60.00	60.00	0
<b>10 General Fund Revenue Total</b>		<b>12,767,264.33</b>	<b>12,467,646.00</b>	<b>1,419,394.51</b>	<b>7,747,983.85</b>	<b>4,719,662.15-</b>	<b>62</b>

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-410-0000	GOVERNING BODY:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-410-0200	SALARIES AND WAGES	48,222.54	50,786.00	6,635.97	35,939.28	0.00	14,846.72	71
10-410-0500	FICA	3,688.82	3,931.00	322.43	2,564.08	0.00	1,366.92	65
10-410-0800	WORKERS COMPENSATION	142.00	139.00	0.00	139.00	0.00	0.00	100
10-410-1130	POSTAGE	0.00	0.00	0.00	7.85	0.00	7.85-	0
10-410-1140	PUBLIC NOTICES/ADVERTISING	3,426.55	4,700.00	192.40	1,423.54	167.52	3,108.94	34
10-410-1141	NEWSLETTER	4,452.41	5,500.00	0.00	3,068.95	0.00	2,431.05	56
10-410-1210	OFFICE SUPPLIES	3,929.44	3,500.00	0.00	2,516.10	0.00	983.90	72
10-410-1250	DUES & SUBSCRIPTIONS	9,972.82	12,000.00	0.00	9,189.98	0.00	2,810.02	77
10-410-1430	TRAINING- REGISTRATION & CLASS MAT	2,543.79	9,800.00	0.00	7,553.40	97.00	2,149.60	78
10-410-1431	TRAVEL MILEAGE	245.70	0.00	0.00	0.00	0.00	0.00	0
10-410-1432	MEALS	3,627.18	0.00	0.00	0.00	24.34	24.34-	0
10-410-1433	LODGING	3,650.45	0.00	0.00	0.00	0.00	0.00	0
10-410-4510	PROFESSIONAL SERVICES	4,520.94	6,000.00	0.00	0.00	0.00	6,000.00	0
10-410-4520	CODIFICATION	2,846.63	2,800.00	0.00	1,295.00	0.00	1,505.00	46
10-410-5400	INSURANCE	0.00	4,100.00	0.00	5,014.20	0.00	914.20-	122
10-410-5720	ELECTIONS	8,282.74	0.00	0.00	0.00	0.00	0.00	0
<b>410 GOVERNING BODY:</b>		<b>99,552.01</b>	<b>103,256.00</b>	<b>7,150.80</b>	<b>68,711.38</b>	<b>288.86</b>	<b>34,255.76</b>	<b>67</b>

10-420-0000	ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-420-0200	SALARIES AND WAGES	357,612.87	373,347.00	30,799.51	266,904.44	0.00	106,442.56	71
10-420-0500	FICA EXPENSE	25,406.37	28,121.00	2,335.92	20,312.94	0.00	7,808.06	72
10-420-0600	GROUP INSURANCE EXPENSE	22,023.32	36,073.00	1,999.56	16,870.80	0.00	19,202.20	47
10-420-0700	RETIREMENT EXPENSE	52,889.45	60,108.00	5,227.25	44,639.80	0.00	15,468.20	74
10-420-0800	WORKERS COMPENSATION	391.46-	770.00	0.00	769.00	0.00	1.00	100
10-420-0900	UNEMPLOYMENT INSURANCE EXPENSE	2,316.07	7,500.00	0.00	5,014.37	0.00	2,485.63	67

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-420-1110	TELEPHONE	10,386.09	8,250.00	910.78	5,115.57	869.13	2,265.30	73
10-420-1120	INTERNET/CABLE	7,317.94	8,200.00	1,317.86	4,614.21	658.59	2,927.20	64
10-420-1130	POSTAGE	2,760.37	3,100.00	528.03	2,051.50	0.00	1,048.50	66
10-420-1210	OFFICE SUPPLIES	19,196.14	16,000.00	2,574.22	9,782.84	1,537.07	4,680.09	71
10-420-1220	OFFICE EQUIPMENT (NON-CAPITAL)	4,204.84	6,000.00	0.00	0.00	0.00	6,000.00	0
10-420-1221	OFFICE EQUIPMENT LEASES	9,265.88	8,100.00	529.64	4,892.89	0.00	3,207.11	60
10-420-1230	OFFICE CONTRACT SERVICES	6,551.14	6,700.00	555.45	2,744.95	272.61	3,682.44	45
10-420-1250	DUES AND SUBSCRIPTIONS	2,797.87	4,450.00	1,264.98	2,615.60	76.61	1,757.79	60
10-420-1310	ELECTRIC	13,361.86	18,000.00	1,418.20	10,117.28	0.00	7,882.72	56
10-420-1330	WATER/SEWER/SOLID WASTE	4,217.91	3,500.00	193.39	2,257.06	0.00	1,242.94	64
10-420-1430	TRAINING-REGISTRATION & CLASS MAT'	5,658.60	14,100.00	835.52	5,472.90	36.21	8,590.89	39
10-420-1431	TRAVEL MILEAGE	122.85	0.00	0.00	0.00	0.00	0.00	0
10-420-1432	MEALS	1,531.81	0.00	0.00	6.12	0.00	6.12-	0
10-420-1433	LODGING	731.65-	0.00	0.00	452.56	390.64	843.20-	0
10-420-1630	EQUIPMENT MAINT. & REPAIRS	0.00	100.00	0.00	0.00	0.00	100.00	0
10-420-1710	AUTO FUEL	0.00	0.00	161.70	161.70	0.00	161.70-	0
10-420-1730	VEHICLE MAINT & REPAIRS	0.00	0.00	87.39	87.39	0.00	87.39-	0
10-420-5400	INSURANCE	63,819.70	61,175.00	0.00	60,338.83	0.00	836.17	99
<b>420 ADMINISTRATION:</b>		<b>610,317.97</b>	<b>663,594.00</b>	<b>50,739.40</b>	<b>465,222.75</b>	<b>3,840.86</b>	<b>194,530.39</b>	<b>71</b>
10-430-0000	FINANCE:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-430-0200	SALARIES AND WAGES	283,752.96	305,343.00	23,169.24	189,968.75	0.00	115,374.25	62
10-430-0500	FICA EXPENSE	19,723.43	23,570.00	1,693.51	13,891.29	0.00	9,678.71	59
10-430-0600	GROUP INSURANCE EXPENSE	36,581.52	45,092.00	2,616.06	22,625.28	0.00	22,466.72	50
10-430-0700	RETIREMENT EXPENSE	45,014.88	50,381.00	3,963.26	31,910.89	0.00	18,470.11	63
10-430-0800	WORKERS COMPENSATION	1,110.00	2,529.00	0.00	711.00	0.00	1,818.00	28
10-430-1230	OFFICE CONTRACT SERVICES	31,653.77	29,000.00	712.25	29,519.87	4,401.22	4,921.09-	117
10-430-1250	DUES & SUBSCRIPTIONS	302.93	400.00	0.00	0.00	0.00	400.00	0
10-430-1430	TRAINING-REGISTRATION & CLASS MATE	288.13	5,100.00	130.00	215.00	0.00	4,885.00	4
10-430-1431	TRAVEL MILEAGE	291.33	0.00	0.00	0.00	0.00	0.00	0
10-430-1433	LODGING	299.64	0.00	0.00	0.00	0.00	0.00	0
10-430-1630	EQUIPMENT MAINT & REPAIRS	0.00	500.00	0.00	0.00	0.00	500.00	0
10-430-4510	PROFESSIONAL SERVICES	20,590.00	20,400.00	0.00	9,435.00	0.00	10,965.00	46
10-430-4520	TAX COLLECTION ADMIN EXPENSE PROP.	102,246.06	103,947.00	16,291.87	78,792.57	0.00	25,154.43	76
10-430-4525	TAX COLLECTION ADMIN EXPENSE MVT	12,482.71	14,000.00	1,041.66	14,823.90	0.00	823.90-	106
<b>430 FINANCE:</b>		<b>554,337.36</b>	<b>600,262.00</b>	<b>49,617.85</b>	<b>391,893.55</b>	<b>4,401.22</b>	<b>203,967.23</b>	<b>66</b>
10-450-0000	PARKING DEPARTMENT:	0.00	0.00	0.00	0.00	0.00	0.00	0

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

7.

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-450-0200	SALARIES AND WAGES	44,051.40	46,729.00	3,399.09	41,484.96	0.00	5,244.04	89
10-450-0201	OVERTIME	1,041.38	0.00	0.00	41.09	0.00	41.09-	0
10-450-0205	OTHER SALARIES - PART TIME	0.00	14,175.00	0.00	0.00	0.00	14,175.00	0
10-450-0500	FICA EXPENSE	3,460.29	4,742.00	209.66	2,922.56	0.00	1,819.44	62
10-450-0600	GROUP INSURANCE	0.00	9,019.00	648.12	3,787.40	0.00	5,231.60	42
10-450-0700	RETIREMENT EXPENSE	1,716.21	7,684.00	582.95	5,064.17	0.00	2,619.83	66
10-450-0800	WORKERS COMPENSATION	1,343.00	1,273.00	0.00	0.00	0.00	1,273.00	0
10-450-1210	OFFICE SUPPLIES	1,345.79	2,000.00	0.00	1,928.52	0.00	71.48	96
10-450-1230	OFFICE CONTRACT SERVICES - SOFTWARE	15,762.70	12,387.00	992.00	7,936.00	0.00	4,451.00	64
10-450-1430	TRAINING -REGISTRATION AND CLASS MAT'L	695.00	3,130.00	0.00	0.00	0.00	3,130.00	0
10-450-1620	EQUIPMENT RENTAL - HANDHELDS	2,267.50	2,100.00	0.00	1,380.00	0.00	720.00	66
10-450-1630	EQUIPMENT MAINTENANCE AND REPAIRS	2,472.81	3,100.00	0.00	80.59	0.00	3,019.41	3
10-450-3901	PARKING METER CREDIT CARD PROCESSING FEE	20,044.15	22,440.00	1,711.09	13,285.63	0.00	9,154.37	59
10-450-3902	COLLECTION FEES	317.30	2,040.00	0.00	621.36	0.00	1,418.64	30
10-450-5730	CONTINGENCY	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
10-450-8010	DEBT SERVICE - PRINCIPAL	8,195.70	8,492.52	0.00	0.00	0.00	8,492.52	0
10-450-8011	DEBT SERVICE - INTEREST	607.66	310.80	0.00	0.00	0.00	310.80	0
<b>450 PARKING DEPARTMENT:</b>		<b>103,320.89</b>	<b>142,622.32</b>	<b>7,542.91</b>	<b>78,532.28</b>	<b>0.00</b>	<b>64,090.04</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	1,077,244.38	1,340,849.00	101,713.68	851,399.64	0.00	489,449.36	64
10-510-0201	OVERTIME	29,109.63	31,212.00	2,339.85	19,884.40	0.00	11,327.60	64
10-510-0203	SEPARATION PAY	45,347.75	46,374.00	3,567.22	32,104.98	0.00	14,269.02	69
10-510-0205	OTHER SALARIES-PARTTIME	3,726.81	16,830.00	934.34	5,962.92	0.00	10,867.08	35
10-510-0500	FICA EXPENSE	85,200.38	99,945.00	8,136.83	68,135.74	0.00	31,809.26	68
10-510-0600	GROUP INSURANCE EXPENSE	141,837.71	171,347.00	12,361.44	100,357.02	0.00	70,989.98	59
10-510-0700	RETIREMENT EXPENSE	185,596.19	213,994.00	18,680.40	153,577.30	0.00	60,416.70	72
10-510-0800	WORKERS COMPENSATION	43,160.13	34,765.00	0.00	28,000.00	0.00	6,765.00	81
10-510-1110	TELEPHONE	7,255.21	7,500.00	680.74	3,829.59	681.21	2,989.20	60
10-510-1111	TELEPHONE-CELLULAR	10,795.16	12,200.00	1,797.54	8,306.87	898.63	2,994.50	75
10-510-1120	INTERNET/CABLE	5,556.16	6,100.00	897.01	3,179.20	410.20	2,510.60	59
10-510-1130	POSTAGE	264.40	500.00	12.55	342.95	1.98	155.07	69
10-510-1210	OFFICE SUPPLIES	2,383.75	2,500.00	190.53	582.22	247.75	1,670.03	33
10-510-1220	OFFICE EQUIPMENT (NON-CAPITAL)	718.52	2,000.00	736.48	875.24	1,059.70	65.06	97
10-510-1221	OFFICE EQUIPMENT LEASES	4,295.78	4,200.00	226.53	3,077.66	0.00	1,122.34	73
10-510-1230	OFFICE CONTRACT SERVICES	23,714.69	61,000.00	106.00	33,291.41	1,850.23	25,858.36	58
10-510-1250	DUES AND SUBSCRIPTIONS	1,509.49	2,000.00	561.24	999.48	366.83	633.69	68
10-510-1260	MISC. ADMIN. EXPENSE	0.00	350.00	0.00	0.00	0.00	350.00	0
10-510-1310	ELECTRIC	5,989.86	7,000.00	506.88	4,124.28	0.00	2,875.72	59

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

7.

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-510-1330	WATER/SEWER/SOLID WASTE	2,915.15	3,500.00	231.48	1,692.06	0.00	1,807.94	48
10-510-1420	OSHA/SAFETY COMPLIANCE	119.99	1,000.00	0.00	0.00	0.00	1,000.00	0
10-510-1430	TRAINING- REGISTRATION &CLASS MAT'	3,791.74	20,000.00	681.17	7,562.06	157.10	12,280.84	39
10-510-1431	TRAVEL MILEAGE	142.74	0.00	0.00	0.00	0.00	0.00	0
10-510-1432	MEALS	3,501.35	0.00	0.00	0.00	0.00	0.00	0
10-510-1433	LODGING	2,164.04	0.00	0.00	0.00	0.00	0.00	0
10-510-1440	UNIFORMS	15,807.78	23,400.00	2,188.18	14,691.24	5,525.94	3,182.82	86
10-510-1451	EMPLOYEE WELLNESS	6,243.00	11,800.00	469.00	4,145.00	0.00	7,655.00	35
10-510-1610	NON-CAPITAL EQUIPMENT PURCHASE	70,304.91	50,690.00	1,154.02	21,087.81	3,834.86	25,767.33	49
10-510-1630	EQUIPMENT MAINT. & REPAIRS	3,538.12	4,000.00	183.56	1,679.43	506.00	1,814.57	55
10-510-1710	AUTO FUEL	38,770.81	37,000.00	5,459.69	26,309.65	0.00	10,690.35	71
10-510-1730	VEHICLE MAINT. & REPAIRS	15,738.33	16,000.00	1,169.45	12,149.14	0.00	3,850.86	76
10-510-3310	DEPARTMENT SUPPLIES & MATERIALS	24,275.64	20,000.00	3,170.20	5,682.69	153.80	14,163.51	29
10-510-4510	PROFESSIONAL SERVICES	0.00	2,000.00	179.93	179.93	0.00	1,820.07	9
10-510-4560	ABANDONED AND DERELICT VESSEL REMOVAL	2,350.00	12,000.00	0.00	3,734.82	0.00	8,265.18	31
10-510-4570	MARINE OPERATIONS	8,222.35	17,000.00	0.00	2,256.08	0.00	14,743.92	13
10-510-5400	INSURANCE AND BONDS	26,447.06	26,500.00	0.00	28,140.59	0.00	1,640.59-	106
10-510-5791	CRIMINAL INVESTIGATION	368.00	10,000.00	36.91	3,047.57	0.00	6,952.43	30
10-510-5793	CRIME PREVENTION	2,766.05	5,232.00	0.00	1,298.98	0.00	3,933.02	25
10-510-7430	CAPITAL OUTLAY - VEHICLES	67,484.78	271,226.00	0.00	41,276.60	243,894.80	13,945.40-	105
10-510-8010	DEBT SERVICE - PRINCIPAL	16,705.20	0.00	0.00	0.00	0.00	0.00	0
10-510-8011	DEBT SERVICE - INTEREST	551.05	0.00	0.00	0.00	0.00	0.00	0
10-510-9020	GRANT EXPENDITURES	27,662.00	106,425.00	92,049.80	92,049.80	0.00	14,375.20	86
	<b>510 POLICE DEPARTMENT:</b>	<b>2,013,576.09</b>	<b>2,698,439.00</b>	<b>260,422.65</b>	<b>1,585,014.35</b>	<b>259,589.03</b>	<b>853,835.62</b>	<b>68</b>
10-531-0000	FIRE DEPARTMENT:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-531-0200	SALARIES & WAGES	1,004,175.51	1,328,977.00	94,487.78	896,585.98	0.00	432,391.02	67
10-531-0201	OVERTIME	25,865.60	42,272.00	2,641.92	20,262.79	0.00	22,009.21	48
10-531-0205	SALARIES-PARTIME/PRN	51,622.85	43,942.00	1,683.61	26,516.35	0.00	17,425.65	60
10-531-0500	FICA EXPENSE	79,408.59	110,329.00	7,332.31	70,422.70	0.00	39,906.30	64
10-531-0600	GROUP INSURANCE	131,509.37	184,382.70	12,997.42	111,260.67	0.00	73,122.03	60
10-531-0700	RETIREMENT EXPENSE	166,766.33	228,603.00	16,630.40	154,687.04	0.00	73,915.96	68
10-531-0701	FIREMAN'S PENSION FUND	1,810.00	2,203.00	0.00	0.00	0.00	2,203.00	0
10-531-0800	WORKERS COMPENSATION	54,526.40	57,763.00	142.54	39,336.42	0.00	18,426.58	68
10-531-1110	TELEPHONE	7,604.68	7,589.00	635.98	7,502.82	636.31	550.13-	107
10-531-1111	TELEPHONE- CELLULAR	1,583.77	2,601.00	304.08	1,064.28	152.04	1,384.68	47
10-531-1120	INTERNET/CABLE	4,748.30	6,998.00	750.00	2,625.00	375.00	3,998.00	43
10-531-1130	POSTAGE	25.01	208.00	0.00	174.90	0.00	33.10	84
10-531-1210	OFFICE SUPPLIES	738.89	1,248.00	97.53	934.39	0.00	313.61	75

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-531-1220	OFFICE EQUIPMENT (NON-CAPITAL)	6,038.30	7,000.00	111.52	3,933.97	426.95	2,639.08	62
10-531-1221	OFFICE EQUIPMENT LEASES	2,883.09	3,152.00	264.82	2,213.09	0.00	938.91	70
10-531-1230	OFFICE CONTRACT SERVICES	2,128.00	2,737.00	0.00	2,128.00	0.00	609.00	78
10-531-1250	DUES & SUBSCRIPTIONS	1,750.48	2,132.00	1,080.00	1,413.99	183.00	535.01	75
10-531-1310	ELECTRIC	20,156.98	26,808.00	1,887.31	13,812.53	347.75	12,647.72	53
10-531-1320	LP GAS	286.09	520.00	0.00	78.30	0.00	441.70	15
10-531-1330	WATER/SEWER/SOLID WASTE	5,033.93	7,362.00	541.12	5,567.28	0.00	1,794.72	76
10-531-1420	OSHA/ SAFETY COMPLIANCE	11,281.17	14,090.00	1,155.00	9,886.72	3,725.00	478.28	97
10-531-1421	SAFETY EQUIPMENT	9,442.68	65,802.00	0.00	25,680.98	30,140.00	9,981.02	85
10-531-1422	SAFETY SUPPLIES & MATERIALS	1,258.30	3,121.00	98.34	1,122.85	104.15	1,894.00	39
10-531-1430	TRAINING- REGIST & CLASS MATERIAL	3,059.48	12,484.00	440.03	6,758.72	1,313.40	4,411.88	65
10-531-1431	MILEAGE	705.59	0.00	0.00	0.00	0.00	0.00	0
10-531-1432	MEALS	2,297.86	0.00	0.00	0.00	0.00	0.00	0
10-531-1433	LODGING	2,956.53	0.00	0.00	0.00	0.00	0.00	0
10-531-1440	UNIFORMS	11,384.33	17,076.00	1,414.80	9,329.28	0.00	7,746.72	55
10-531-1510	BUILDING MAINTENANCE	2,781.66	7,755.00	142.60	3,511.06	3,338.14	905.80	88
10-531-1511	GROUND MAINT	688.00	2,641.00	0.00	713.09	0.00	1,927.91	27
10-531-1512	JANITORIAL SUPPLIES	2,504.00	4,373.00	142.78	3,695.95	729.95	52.90-	101
10-531-1513	CONTRACTED SERVICES	5,508.93	8,843.00	90.00	1,526.00	5,091.71	2,225.29	75
10-531-1610	NON-CAPITAL EQUIPMENT PURCHASE	35,159.00	29,050.00	0.00	11,438.75	6,509.45	11,101.80	62
10-531-1630	EQUIPMENT MAINT & REPAIRS	5,687.50	16,230.00	196.73	3,202.89	1,671.70	11,355.41	30
10-531-1710	AUTO FUEL	19,438.78	25,102.00	4,810.35	20,984.26	0.00	4,117.74	84
10-531-1730	VEHICLE MAINT & REPAIRS	27,539.09	30,090.00	1,625.92	18,801.27	6,010.97	5,277.76	82
10-531-3310	DEPARTMENT SUPPLIES & MATERIALS	6,041.13	9,364.00	1,228.72	4,087.73	1,146.64	4,129.63	56
10-531-5400	INSURANCE & BONDS	38,329.00	45,316.00	0.00	45,276.38	0.00	39.62	100
10-531-7410	CAPITAL OUTLAY - BUILDINGS	156,004.47	29,975.00	0.00	26,399.00	3,576.00	0.00	100
10-531-7420	CAPITAL OUTLAY - EQUIPMENT	44,472.97	0.00	0.00	0.00	0.00	0.00	0
10-531-7430	CAPITAL OUTLAY- VEHICLES	200,000.00	450,998.00	0.00	448,454.40	2,132.64	410.96	100
10-531-8010	DEBT SERVICE - PRINCIPAL	258,479.46	329,602.04	0.00	270,040.03	0.00	59,562.01	82
10-531-8011	DEBT SERVICE - INTEREST	86,047.88	86,832.94	0.00	63,593.00	0.00	23,239.94	73
10-531-9003	HURRICANE SUPPLIES & MATERIALS	73.26-	0.00	0.00	0.00	0.00	0.00	0
10-531-9010	COVID-19 RESPONSE	4,509.42	0.00	0.00	419.87	0.00	419.87-	0
<b>531 FIRE DEPARTMENT:</b>		<b>2,504,166.14</b>	<b>3,255,571.68</b>	<b>152,933.61</b>	<b>2,335,442.73</b>	<b>67,610.80</b>	<b>852,518.15</b>	<b>74</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	334,862.88	352,760.00	23,501.59	241,304.12	0.00	111,455.88	68
10-540-0201	OVERTIME	1,137.63	0.00	0.00	0.00	0.00	0.00	0
10-540-0500	FICA EXPENSE	25,278.15	27,315.00	1,782.85	18,206.79	0.00	9,108.21	67
10-540-0600	GROUP INSURANCE EXPENSE	37,139.42	45,092.00	2,592.48	26,541.68	0.00	18,550.32	59

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-540-0700	RETIREMENT EXPENSE	54,310.25	58,385.00	4,005.65	40,440.04	0.00	17,944.96	69
10-540-0800	WORKERS COMPENSATION	5,733.00	6,870.00	0.00	6,500.00	0.00	370.00	95
10-540-1230	OFFICE CONTRACT SERVICES	1,126.97	20,000.00	131.24	294.47	20,076.83	371.30-	102
10-540-1250	DUES & SUBSCRIPTIONS	2,667.65	2,500.00	60.00	2,077.20	0.00	422.80	83
10-540-1420	OSHA/SAFETY COMPLIANCE	114.88	300.00	0.00	125.00	0.00	175.00	42
10-540-1430	TRAINING-REGISTRATION & CLASS MAT'	2,347.55	8,550.00	423.13	4,490.50	470.26	3,589.24	58
10-540-1432	MEALS	35.55	0.00	0.00	0.00	0.00	0.00	0
10-540-1433	LODGING	348.83	0.00	0.00	0.00	0.00	0.00	0
10-540-1610	NON-CAPITAL EQUIPMENT PURCHASE	2,091.49	2,000.00	0.00	2,517.82	0.00	517.82-	126
10-540-1710	AUTO FUEL	994.68	1,800.00	142.65	836.11	0.00	963.89	46
10-540-1730	VEHICLE MAINT & REPAIRS	263.74	500.00	27.20	517.03	0.00	17.03-	103
10-540-1810	PERMITS & FEES RECURRING	1,660.00	2,000.00	0.00	550.00	0.00	1,450.00	28
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	409.85	0.00	1,390.15	23
10-540-4510	PROFESSIONAL SERVICES	7,500.00-	0.00	0.00	0.00	0.00	0.00	0
10-540-7420	CAPITAL OUTLAY-PROFESSIONAL SERVICES	29,169.75	12,845.00	7,880.80	7,880.80	4,964.20	0.00	100
10-540-7440	CAPITAL OUTLAY - CONTRACTED SERVICES	0.00	124,000.00	0.00	0.00	0.00	124,000.00	0
10-540-8010	DEBT SERVICE - PRINCIPAL	4,951.20	0.00	0.00	0.00	0.00	0.00	0
10-540-8011	DEBT SERVICE - INTEREST	71.80	0.00	0.00	0.00	0.00	0.00	0
	<b>540 PLANNING &amp; INSPECTIONS:</b>	<b>496,805.42</b>	<b>667,717.00</b>	<b>40,547.59</b>	<b>352,691.41</b>	<b>25,511.29</b>	<b>289,514.30</b>	<b>57</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	219,016.24	225,819.00	17,930.60	159,655.97	0.00	66,163.03	71
10-550-0500	FICA EXPENSE	15,632.69	17,864.00	1,286.36	11,542.56	0.00	6,321.44	65
10-550-0600	GROUP INSURANCE EXPENSE	15,596.30	18,037.00	1,296.24	11,145.24	0.00	6,891.76	62
10-550-0700	RETIREMENT	35,462.07	38,184.00	3,056.26	26,812.84	0.00	11,371.16	70
10-550-0800	WORKERS COMPENSATION	0.00	6,002.00	0.00	6,000.00	0.00	2.00	100
10-550-1230	OFFICE CONTRACT SERVICES	4,656.14	7,500.00	0.00	0.99	0.00	7,499.01	0
10-550-1250	DUES AND SUBSCRIPTIONS	1,177.53	1,000.00	160.21	1,038.40	68.19	106.59-	111
10-550-1420	OSHA/SAFETY COMPLIANCE	0.00	300.00	0.00	0.00	0.00	300.00	0
10-550-1430	TRAINING - REGISTRATION & CLASS MATERIAL	1,225.00	2,725.00	184.15	1,241.42	0.00	1,483.58	46
10-550-1440	UNIFORMS	0.00	300.00	0.00	0.00	0.00	300.00	0
10-550-1610	NON-CAPITAL EQUIPMENT PURCHASE	56.29	150.00	0.00	0.00	0.00	150.00	0
10-550-1710	AUTO FUEL	324.48	500.00	0.00	249.89	0.00	250.11	50
10-550-1730	VEHICLE MAINT. & REPAIRS	0.00	500.00	0.00	0.00	0.00	500.00	0
10-550-3310	DEPARTMENTAL SUPPLIES & MATERIALS	0.00	250.00	0.00	125.46	76.84	47.70	81
10-550-4510	PROFESSIONAL SERVICES	0.00	7,500.00	0.00	0.00	0.00	7,500.00	0
10-550-5730	CONTINGENCY	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
	<b>550 PUBLIC SERVICE ADMINISTRATION:</b>	<b>293,146.74</b>	<b>327,631.00</b>	<b>23,913.82</b>	<b>217,812.77</b>	<b>145.03</b>	<b>109,673.20</b>	<b>67</b>
10-560-0000	PUBLIC WORKS:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-560-0200	SALARIES AND WAGES	540,391.41	597,480.00	40,657.21	392,499.05	0.00	204,980.95	66
10-560-0201	OVERTIME	8,698.41	5,307.00	1,029.80	6,820.32	0.00	1,513.32-	129
10-560-0500	FICA EXPENSE	38,614.12	47,667.00	2,945.96	28,698.21	0.00	18,968.79	60
10-560-0600	GROUP INSURANCE EXPENSE	94,456.72	117,237.00	7,129.32	66,595.18	0.00	50,641.82	57
10-560-0700	RETIREMENT EXPENSE	87,437.11	99,766.00	7,059.33	66,603.63	0.00	33,162.37	67
10-560-0800	WORKERS COMPENSATION	26,864.73	34,360.00	0.00	26,555.46	0.00	7,804.54	77
10-560-1110	TELEPHONE	2,484.03	3,000.00	126.23	840.65	126.30	2,033.05	32
10-560-1111	TELEPHONE- CELLULAR	970.19	0.00	547.17	857.48	272.42	1,129.90-	0
10-560-1120	INTERNET\CABLE	5,389.57	4,900.00	887.88	3,109.28	443.60	1,347.12	73
10-560-1130	POSTAGE	5,660.09	4,500.00	539.04	3,648.47	0.00	851.53	81
10-560-1210	OFFICE SUPPLIES	1,440.93	2,125.00	176.79	540.94	439.93-	2,023.99	5
10-560-1220	OFFICE EQUIPMENT (NON-CAPITAL)	0.00	2,000.00	0.00	47.15	0.00	1,952.85	2
10-560-1221	OFFICE EQUIPMENT LEASE	3,200.38	3,350.00	303.13	2,475.21	0.00	874.79	74
10-560-1230	OFFICE CONTRACT SERVICES	2,724.69	2,350.00	332.85	1,664.88	0.00	685.12	71
10-560-1250	DUES AND SUBSCRIPTIONS	512.90	825.00	103.73	451.88	55.60	317.52	62
10-560-1310	ELECTRIC	7,772.89	7,125.00	855.75	5,886.41	0.00	1,238.59	83
10-560-1320	LP GAS	6,978.34	3,500.00	2,292.57	3,273.41	474.06	247.47-	107
10-560-1330	WATER/SEWER/SOLID WASTE	3,189.90	2,750.00	212.02	1,670.96	0.00	1,079.04	61
10-560-1420	OSHA/SAFETY COMPLIANCE	3,613.06	5,800.00	373.70	1,191.13	200.13	4,408.74	24
10-560-1430	TRAINING -REGISTRATION & CLASS	2,424.00	6,550.00	640.00	640.00	0.00	5,910.00	10
10-560-1432	MEALS	507.79	0.00	0.00	0.00	0.00	0.00	0
10-560-1440	UNIFORMS	7,135.43	7,350.00	318.32	5,629.65	0.00	1,720.35	77
10-560-1610	NON-CAPITAL EQUIPMENT PURCHASE	6,714.22	12,000.00	2,884.55	4,220.16	1,215.11	6,564.73	45
10-560-1630	EQUIPMENT MAINT. & REPAIRS	2,977.45	10,500.00	162.65	4,951.40	1,333.80-	6,882.40	34
10-560-1710	AUTO FUEL	17,739.43	15,500.00	2,048.32	10,867.37	0.00	4,632.63	70
10-560-1730	VEHICLE MAINT. & REPAIRS	14,989.40	17,000.00	1,728.48	8,580.31	256.22	8,163.47	52
10-560-1820	PERMITS & FEES - ONE TIME	100.00	0.00	0.00	0.00	0.00	0.00	0
10-560-3310	DEPARTMENT SUPPLIES & MATERIAL	4,250.34	8,150.00	409.69	2,903.21	176.36	5,070.43	38
10-560-3811	STREET CONT. SERVICES	2,902.50	8,000.00	0.00	1,180.00	0.00	6,820.00	15
10-560-3812	STREET SUPPLIES & MAT'L	10,067.09	10,000.00	538.03	6,640.10	8,239.34	4,879.44-	149
10-560-3814	SIDEWALKS & MULTI-MODAL	18,422.69	19,100.00	2,300.00	2,918.72	0.00	16,181.28	15
10-560-4550	CONTRACT SERVICES	9,313.50	12,000.00	0.00	0.00	3,200.00	8,800.00	27
10-560-4552	MOSQUITO CONTROL	0.00	2,500.00	0.00	1,064.59	0.00	1,435.41	43
10-560-4590	DREDGING EXPENSE	85,400.95	85,000.00	0.00	0.00	0.00	85,000.00	0
10-560-5400	INSURANCE	19,340.92	19,890.00	0.00	15,348.72	0.00	4,541.28	77
10-560-5900	STREET LIGHTS	127,854.29	147,750.00	11,079.94	86,367.11	0.00	61,382.89	58
10-560-7430	CAPITAL OUTLAY - VEHICLES	247,368.99	50,000.00	0.00	0.00	0.00	50,000.00	0

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-560-7440	CAPITAL OUTLAY - OTHER STRUCTURES	75,738.00	0.00	0.00	0.00	0.00	0.00	0
10-560-8010	DEBT SERVICES-PRINCIPAL	245,000.00	245,000.00	0.00	0.00	245,000.00	0.00	100
10-560-8011	DEBT SERVICES-INTEREST	83,692.00	77,714.00	0.00	38,857.00	38,857.00	0.00	100
	<b>560 PUBLIC WORKS:</b>	<b>1,822,338.46</b>	<b>1,698,046.00</b>	<b>87,682.46</b>	<b>803,598.04</b>	<b>296,742.41</b>	<b>597,705.55</b>	<b>65</b>
10-570-0000	SANITATION:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-570-1310	ELECTRIC FOR COMPACTOR	579.53	1,020.00	45.66	366.46	0.00	653.54	36
10-570-1630	EQUIPMENT MAINT.	73.59	1,500.00	678.00	1,015.65	0.00	484.35	68
10-570-1710	AUTO FUEL	12,691.28	12,000.00	2,433.93	12,722.43	45.78	768.21-	106
10-570-1730	VEHICLE MAINTENANCE	3,379.40	1,020.00	0.00	17.66	0.00	1,002.34	2
10-570-4520	COLLECTION CONTRACTED SV WBD ROLLOUT ONL	25,053.36	26,045.00	3,082.54	11,507.86	0.00	14,537.14	44
10-570-4521	COLLECTION CONTRACTSVC RESROLLOUT SW&RCY	467,431.56	476,766.00	76,455.29	269,477.65	38,503.37	168,784.98	65
10-570-4550	CONTRACTOR SERVICES	0.00	5,000.00	0.00	160.00	0.00	4,840.00	3
10-570-4560	RECYCLING DISPOSAL WBD CARDBOARD ONLY	7,630.59	7,500.00	686.40	3,432.00	0.00	4,068.00	46
10-570-4561	SOLID WASTE DISPOSAL RES BULK SERVICE	39,958.28	42,585.00	5,149.18	23,913.99	3,452.43	15,218.58	64
10-570-4562	YARD DEBRIS DISPOSAL FEE DEE GARNER	54,431.99	58,470.00	4,210.00	39,050.00	0.00	19,420.00	67
10-570-4563	SOLID WASTE DISPOSAL WBD COMPACTOR FEE	34,862.32	31,750.00	7,595.56	26,065.59	4,710.53	973.88	97
10-570-8010	DEBT SERVICES- PRINCIPAL (GRAPPLE TRUCK)	38,917.60	0.00	0.00	0.00	0.00	0.00	0
10-570-8011	DEBT SERVICES - INTEREST (GRAPPLE TRUCK)	496.30	0.00	0.00	0.00	0.00	0.00	0
	<b>570 SANITATION:</b>	<b>685,505.80</b>	<b>663,656.00</b>	<b>100,336.56</b>	<b>387,729.29</b>	<b>46,712.11</b>	<b>229,214.60</b>	<b>65</b>
10-580-0000	STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	0
10-580-1610	NON-CAPITAL EQUIPMENT PURCHASES	20,256.13	25,500.00	629.30	2,566.22	1,270.33	21,663.45	15
10-580-1630	EQUIPMENT MAINT & REPAIRS	0.00	7,500.00	0.00	4,170.34	9,783.23	6,453.57-	186
10-580-1710	AUTO FUEL	5,823.22	10,800.00	0.00	868.07	0.00	9,931.93	8
10-580-3310	DEPARTMENT SUPPLIES & MATERIALS	0.00	7,500.00	2,208.98	6,281.11	0.00	1,218.89	84
10-580-4550	CONTRACT SERVICES	45,512.04	42,750.00	0.00	0.00	0.00	42,750.00	0
	<b>580 STORMWATER</b>	<b>71,591.39</b>	<b>94,050.00</b>	<b>2,838.28</b>	<b>13,885.74</b>	<b>11,053.56</b>	<b>69,110.70</b>	<b>27</b>
10-620-0000	FACILITIES & GROUND MAIN:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-620-0200	SALARIES AND WAGES	0.00	9,000.00	0.00	0.00	0.00	9,000.00	0
10-620-1510	TOWN HALL BLDG MAINT	53,434.36	87,600.00	4,125.50	6,552.17	0.00	81,047.83	7
10-620-1511	TOWN HALL GROUND MAINT	0.00	510.00	0.00	0.00	0.00	510.00	0
10-620-1512	TOWN HALL JANITORIAL SUPPLIES	1,229.39	0.00	0.00	0.00	0.00	0.00	0
10-620-1513	TOWN HALL CONTRACTED SERVICES	577.99	2,025.00	0.00	270.00	0.00	1,755.00	13
10-620-1520	TRAIN DEPOT BLDG MAINT	1,501.64	55,000.00	0.00	10,345.50	0.00	44,654.50	19
10-620-1522	TRAIN DEPOT JANITORIAL SUPPLIES	186.79	1,000.00	128.92	634.79	0.00	365.21	63

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-620-1530	POLICE DEPT BLDG MAINT	13,614.86	15,000.00	63.99	599.25	0.00	14,400.75	4
10-620-1532	POLICE DEPT JANITORIAL SUPPLIES	434.65	800.00	141.44	141.44	0.00	658.56	18
10-620-1533	POLICE DEPT CONTRACTED SERVICES	750.05	0.00	0.00	0.00	0.00	0.00	0
10-620-1540	PUBLIC WORKS BLDG MAINT	5,751.32	11,000.00	1,715.97	2,632.18	0.00	8,367.82	24
10-620-1541	PUBLIC WORKS GROUND MAINT	510.64	765.00	0.00	0.00	0.00	765.00	0
10-620-1542	PUBLIC WORKS JANITORIAL SUPPLIES	33.45	510.00	0.00	334.66	0.00	175.34	66
10-620-1550	CEMETERY MAINTENANCE	18,521.15	89,765.00	112.26	37,748.04	23,740.00	28,276.96	68
10-620-1560	PUBLIC RESTROOM BLDG MAINT	5,518.06	6,100.00	257.43	3,389.22	17.02	2,693.76	56
10-620-1562	PUBLIC RESTROOM JANITORIAL SUPPLY	7,987.96	10,000.00	241.76	7,355.25	0.00	2,644.75	74
10-620-1570	PARKS MAINTENANCE	15,869.28	20,000.00	1,282.50	13,109.88	0.00	6,890.12	66
10-620-1571	RJP PARK MAINTENANCE	11,329.36	17,000.00	990.82	8,254.23	2,309.98	6,435.79	62
10-620-1572	TOPSAIL PARK IMPROVEMENTS	7,955.14	2,500.00	0.00	0.00	0.00	2,500.00	0
10-620-1573	PARKS CONTRACTED SERVICE	5,800.69	35,000.00	115.37	1,305.33	0.00	33,694.67	4
10-620-1580	DOCKS AND BOARDWALK MAINT	3,865.56	5,600.00	0.00	1,465.31	0.00	4,134.69	26
10-620-1590	PUBLIC R.O.W. MAINT	15,378.35	15,750.00	40.78	8,176.64	0.00	7,573.36	52
10-620-1591	TREES	11,671.15	15,000.00	153.62	941.12	0.00	14,058.88	6
10-620-1610	NON CAPITAL EQUIPMENT PURCHASE	1,832.25	2,550.00	0.00	358.57	611.61	1,579.82	38
10-620-1630	EQUIPMENT MAINT & REPAIRS	1,816.01	2,550.00	61.39	1,269.58	0.00	1,280.42	50
10-620-3310	DEPARTMENTAL SUPPLIES & MATERIALS	235.10	4,200.00	0.00	138.46	0.00	4,061.54	3
<b>620 FACILITIES &amp; GROUND MAIN:</b>		<b>185,805.20</b>	<b>409,225.00</b>	<b>9,431.75</b>	<b>105,021.62</b>	<b>26,678.61</b>	<b>277,524.77</b>	<b>32</b>
10-700-0000	NON-DEPARTMENTAL:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-700-0200	GENERAL ADJUSTMENTS-FOR BUDGET PURPOSES	0.00	101,317.00	0.00	0.00	0.00	101,317.00	0
10-700-0206	MERIT AWARDS	0.00	81,372.00	0.00	0.00	0.00	81,372.00	0
10-700-1000	PUBLIC INFORMATION	0.00	5,500.00	174.48	174.48	187.77	5,137.75	7
10-700-1120	INTERNET- FIBER HUB CONNECTION	7,347.26	8,400.00	1,259.90	4,411.80	629.52	3,358.68	60
10-700-1130	INFORMATION TECHNOLOGY SERVICES	63,724.89	64,200.00	0.00	36,442.41	0.00	27,757.59	57
10-700-1250	EURY'S LANDING CONDOMINIUM ANNUAL DUES	800.00	800.00	0.00	0.00	800.00	0.00	100
10-700-1410	HUMAN RESOURCES - EMPLOYMENT	42,096.68	23,000.00	1,128.00	23,681.40	0.00	681.40	103
10-700-1420	HUMAN RESOURCES - TRAINING	6,677.45	7,500.00	485.00	3,485.00	0.00	4,015.00	46
10-700-1430	HUMAN RESOURCES- EMPLOYEE ADVERTISING	0.00	2,500.00	395.00	1,688.80	0.00	811.20	68
10-700-1440	HUMAN RESOURCES- EMPLOYEE ASSITANCE PROG	0.00	1,800.00	0.00	300.00	0.00	1,500.00	17
10-700-1450	EMPLOYEE ENGAGEMENT	22,758.93	30,000.00	2,666.45	8,396.33	0.00	21,603.67	28
10-700-1592	WBD PROJECTS	18,896.13	72,550.00	2,770.10	26,528.96	8,253.17	37,767.87	48
10-700-4510	PROFESSIONAL SERVICES	87,148.95	210,550.00	16,387.50	128,015.35	15,937.64	66,597.01	68
10-700-4530	LEGAL SERVICES	203,424.57	181,000.00	16,055.25	154,602.31	0.00	26,397.69	85
10-700-5600	CONTRIBUTIONS TO OTHER AGENCIES	2,100.00	0.00	0.00	0.00	0.00	0.00	0
10-700-8010	DEBT SERVICE - PRINCIPAL	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00	100
10-700-8011	DEBT SERVICE - INTEREST	16,419.37	13,448.00	0.00	13,447.08	0.00	0.92	100

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-700-9010	COVID-19 RESPONSE	1,493.23	0.00	0.00	0.00	0.00	0.00	0
	<b>700 NON-DEPARTMENTAL:</b>	<b>572,887.46</b>	<b>903,937.00</b>	<b>41,321.68</b>	<b>501,173.92</b>	<b>25,808.10</b>	<b>376,954.98</b>	<b>58</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	100,000.00	0.00	0.00	0.00	0.00	0.00	0
10-800-8000	TRANSFER TO CAPITAL RESERVE	263,608.00	239,639.00	0.00	0.00	0.00	239,639.00	0
	<b>800 GENERAL FUND TRANSFERS:</b>	<b>363,608.00</b>	<b>239,639.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>239,639.00</b>	<b>0</b>
	<b>10 General Fund Expend Total</b>	<b>10,376,958.93</b>	<b>12,467,646.00</b>	<b>834,479.36</b>	<b>7,306,729.83</b>	<b>768,381.88</b>	<b>4,392,534.29</b>	<b>65</b>

10 General Fund

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	12,767,264.33	1,419,394.51	7,747,983.85
Expended:	10,376,958.93	834,479.36	8,075,111.71
Net Income:	2,390,305.40	584,915.15	327,127.86-

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Excess/Deficit	% Real
40-303-0009	GRANTS NC	22,250.00	0.00	0.00	0.00	0.00	0
40-305-0001	REVENUE ACCOUNT REGULAR - WATER USAGE	1,325,907.94	1,303,046.00	92,114.95	919,279.86	383,766.14-	71
40-305-0002	REVENUE ACCOUNT REGULAR - SEWER USAGE	3,175,300.81	3,138,579.00	236,350.38	2,189,733.22	948,845.78-	70
40-305-0003	WATER TAP IN FEES	131,250.00	56,000.00	0.00	48,400.00	7,600.00-	86
40-305-0004	SEWER TAP IN FEE	95,250.00	60,000.00	0.00	36,000.00	24,000.00-	60
40-305-0005	ACCOUNT SERVICE CHARGES	10,530.00	10,000.00	2,015.00	14,220.00	4,220.00	142
40-305-0008	LATE FEES - WATER	14,166.46	40,000.00	3,850.85	37,278.62	2,721.38-	93
40-305-0009	LATE FEES - SEWER/GREASE	46.88	0.00	6.33	65.06	65.06	0
40-305-0010	RETURNED CHECK FEES - WATER	250.00	0.00	25.00	575.00	575.00	0
40-305-0012	TEMPORARY UTILITY USE CHARGE	2,100.00	1,000.00	275.00	1,250.00	250.00	125
40-305-0013	SPRINKLER FEES	4,458.75	4,000.00	400.00	4,178.00	178.00	104
40-305-0014	SEWER ALLOCATION REQUEST FEE	1,250.00	0.00	0.00	100.00	100.00	0
40-307-0001	INVESTMENT EARNINGS-WATER	4,031.63	0.00	0.00	0.00	0.00	0
40-307-0011	APP.UNRESTRICTED FUND BALANCE	0.00	60,930.00	0.00	0.00	60,930.00-	0
40-329-0065	TRANSFER FROM CRF	90,000.00	60,000.00	0.00	0.00	60,000.00-	0
	<b>40 Utility Fund Revenue Total</b>	<b>4,876,792.47</b>	<b>4,733,555.00</b>	<b>335,037.51</b>	<b>3,251,079.76</b>	<b>1,482,475.24-</b>	<b>69</b>

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
40-800-0032	TRANSFER TO FUND EQUITY	0.00	54,361.00	0.00	0.00	0.00	54,361.00	0
40-800-0206	MERIT AWARDS	0.00	20,250.00	0.00	0.00	0.00	20,250.00	0
40-800-1240	CONTRIBUTION TO GF FOR ADMIN SERVICES	624,000.00	400,000.00	0.00	0.00	0.00	400,000.00	0
40-800-8000	TRANSFER TO CAPITAL RESERVE	350,000.00	355,855.00	0.00	0.00	0.00	355,855.00	0
	<b>800 Total</b>	<b>974,000.00</b>	<b>830,466.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>830,466.00</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	488,453.16	505,447.00	39,883.41	350,143.51	0.00	155,303.49	69
40-810-0201	OVERTIME	46,935.24	50,141.00	8,305.70	43,936.60	0.00	6,204.40	88
40-810-0500	FICA EXPENSE	38,451.38	42,559.00	3,541.92	28,982.23	0.00	13,576.77	68
40-810-0600	GROUP INSURANCE EXPENSE	60,534.50	72,146.00	5,181.82	41,643.16	0.00	30,502.84	58
40-810-0700	RETIREMENT EXPENSE	40,013.67	91,545.00	8,209.57	66,127.51	0.00	25,417.49	72
40-810-0800	WORKERS COMPENSATION	10,634.66	14,072.00	0.00	14,072.00	0.00	0.00	100
40-810-1110	TELEPHONE	9,673.10	9,300.00	695.21	5,604.62	229.40	3,465.98	63
40-810-1111	TELEPHONE-CELLULAR	819.41	741.00	194.16	680.53	97.37	36.90-	105
40-810-1120	INTERNET/CABLE	4,496.67	5,200.00	747.88	2,619.28	373.60	2,207.12	58
40-810-1130	POSTAGE	6,883.58	4,800.00	549.04	3,870.74	400.56	528.70	89
40-810-1210	OFFICE SUPPLIES	1,174.76	1,500.00	0.00	37.35	198.53	1,264.12	16
40-810-1230	OFFICE CONTRACT SERVICES	2,161.04	2,000.00	191.94	3,104.02	0.00	1,104.02-	155
40-810-1250	DUES & SUBSCRIPTIONS	976.67	1,300.00	217.30	534.72	145.48	619.80	52

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
40-810-1310	ELECTRIC	189,650.17	203,796.00	19,019.06	131,691.62	722.00	71,382.38	65
40-810-1330	WATER/SEWER/SOLID WASTE	791.90	1,000.00	90.62	1,075.54	0.00	75.54-	108
40-810-1420	OSHA/SAFETY COMPLIANCE	3,974.20	3,100.00	215.50	1,044.19	0.00	2,055.81	34
40-810-1430	TRAINING - REGISTRATION & CLASS MA	2,990.18	3,700.00	721.00	1,387.65	570.00	1,742.35	53
40-810-1432	MEALS	142.94	0.00	52.32	121.64	0.00	121.64-	0
40-810-1440	UNIFORMS	5,333.66	5,100.00	567.11	4,220.02	0.00	879.98	83
40-810-1510	BUILDING MAINT	11,969.60	15,500.00	288.92	1,485.09	910.00	13,104.91	15
40-810-1512	JANITORIAL SUPPLIES	1,755.83	1,000.00	190.22	331.17	0.00	668.83	33
40-810-1610	NON-CAPITAL EQUIPMENT PURCHASE	33,703.69	52,300.00	0.00	394.65	25,883.70	26,021.65	50
40-810-1630	EQUIPMENT MAINT & REPAIRS	82,412.27	101,163.00	6,702.64	35,632.19	7,685.48	57,845.33	43
40-810-1710	AUTO FUEL	15,240.64	17,600.00	1,909.45	8,201.46	0.00	9,398.54	47
40-810-1730	VEHICLE MAINT & REPAIRS	7,389.26	6,000.00	3,646.49	8,211.00	417.64	2,628.64-	144
40-810-1810	PERMITS & FEES - RECCURING	7,410.00	8,260.00	1,310.00	7,310.00	0.00	950.00	88
40-810-1830	COMPLIANCE TESTING	8,903.43	10,000.00	1,012.00	4,560.00	0.00	5,440.00	46
40-810-3310	DEPARTMENT SUPPLIES & MATERIALS - SEWER	36,556.03	34,000.00	1,417.09	12,537.45	0.00	21,462.55	37
40-810-3311	DEPARTMENT SUPPLIES & MATERIALS -WWTP	50,357.58	46,725.00	5,228.14	44,542.15	945.61	1,237.24	97
40-810-4510	PROFESSIONAL SERVICES	123,900.82	85,000.00	0.00	8,750.00	30,400.00	45,850.00	46
40-810-4550	CONTRACT SERVICES	62,019.55	143,290.00	864.72	69,966.58	38,311.78	35,011.64	76
40-810-4560	STREET PATCHING FOR UTILITY REPAIRS	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0
40-810-5400	INSURANCE	52,234.36	64,000.00	0.00	58,731.43	0.00	5,268.57	92
40-810-5730	CONTINGENCIES	0.00	0.00	0.00	480.00	0.00	480.00-	0
40-810-7420	CAPITAL OUTLAY - EQUIPMENT	887.00	80,000.00	0.00	0.00	0.00	80,000.00	0
40-810-7430	CAPITAL OUTLAY - VEHICLES	113,894.93	49,200.00	0.00	0.00	49,575.00	375.00-	101
40-810-7440	CAPITAL OUTLAY - CONTRACTED SERVICES	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0
40-810-8010	DEBT SERVICE-PRINCIPAL	0.63-	1,029,525.00	0.00	0.00	0.00	1,029,525.00	0
40-810-8011	DEBT SERVICE-INTEREST	164,757.46	146,158.00	0.00	73,078.67	0.00	73,079.33	50
	<b>810 SEWER DEPARTMENT</b>	<b>1,687,482.71</b>	<b>2,967,168.00</b>	<b>110,953.23</b>	<b>1,035,108.77</b>	<b>156,866.15</b>	<b>1,775,193.08</b>	<b>40</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	248,395.18	231,200.00	19,567.28	173,871.47	0.00	57,328.53	75
40-812-0201	OVERTIME	0.00	16,979.00	0.00	0.00	0.00	16,979.00	0
40-812-0500	FICA EXPENSE	18,956.68	19,050.00	1,481.51	13,172.64	0.00	5,877.36	69
40-812-0600	GROUP INSURANCE EXPENSE	30,081.56	36,073.00	2,592.48	21,555.44	0.00	14,517.56	60
40-812-0700	RETIREMENT EXPENSE	40,573.50	40,962.00	3,324.05	29,137.97	0.00	11,824.03	71
40-812-0800	WORKERS COMPENSATION	8,400.00	7,567.00	0.00	7,297.00	0.00	270.00	96
40-812-1110	TELEPHONE	1,593.00	2,040.00	123.73	744.24	123.81	1,171.95	43
40-812-1111	TELEPHONE-CELLULAR	787.47	800.00	131.56	460.66	65.92	273.42	66
40-812-1120	INTERNET/CABLE	3,896.79	3,700.00	647.90	2,269.35	323.61	1,107.04	70
40-812-1130	POSTAGE	5,916.25	4,600.00	539.05	3,130.92	0.00	1,469.08	68

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
40-812-1210	OFFICE SUPPLIES	451.31	1,000.00	0.00	23.97	0.00	976.03	2
40-812-1230	OFFICE CONTRACT SERVICES	3,402.81	3,000.00	232.67	2,154.48	0.00	845.52	72
40-812-1250	DUES AND SUBSCRIPTIONS	983.46	2,000.00	316.90	1,132.91	0.00	867.09	57
40-812-1310	ELECTRIC	47,816.50	48,300.00	3,369.61	30,818.98	0.00	17,481.02	64
40-812-1320	LP GAS	465.94	1,000.00	105.70	105.70	0.00	894.30	11
40-812-1330	WATER/SEWER/SOLID WASTE	829.97	750.00	63.62	428.57	0.00	321.43	57
40-812-1420	OSHA/SAFETY COMPLIANCE	814.55	1,500.00	0.00	78.06	0.00	1,421.94	5
40-812-1430	TRAINING -REGISTRATION&CLASS MAT'L	631.92	3,000.00	51.33	313.72	405.00	2,281.28	24
40-812-1434	EMPLOYEE DEVELOPMENT	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
40-812-1440	UNIFORMS	2,056.95	2,600.00	126.89	1,122.52	0.00	1,477.48	43
40-812-1510	BUILDING MAINT	3,696.08	2,000.00	966.00	2,050.45	0.00	50.45-	103
40-812-1512	JANITORIAL SUPPLIES	59.63	250.00	0.00	0.00	0.00	250.00	0
40-812-1610	NON-CAPITAL EQUIPMENT PURCHASES	1,612.70	3,000.00	0.00	0.00	0.00	3,000.00	0
40-812-1630	EQUIPMENT MAINT. & REPAIRS	3,452.80	20,000.00	0.00	21,836.87	0.00	1,836.87-	109
40-812-1710	AUTO FUEL	8,380.91	7,500.00	1,370.28	10,162.85	0.00	2,662.85-	136
40-812-1730	VEHICLE MAINT. & REPAIRS	2,232.60	4,000.00	93.96	1,496.77	0.00	2,503.23	37
40-812-1810	PERMITS & FEES - REOCCURING	3,565.00	4,575.00	860.00	3,565.00	0.00	1,010.00	78
40-812-1830	COMPLIANCE TESTING	5,423.00	13,000.00	300.00	7,760.00	0.00	5,240.00	60
40-812-3310	DEPARTMENT SUPPLIES & MATERIALS - METERS	54,078.64	57,000.00	292.85	10,119.14	33,120.00	13,760.86	76
40-812-3311	DEPARTMENT SUPPLIES & MATERIALS -PLANTS	96,239.83	80,000.00	2,207.25	61,190.65	544.26	18,265.09	77
40-812-4550	CONTRACT SERVICES	29,461.61	61,442.00	0.00	27,352.70	18,000.00	16,089.30	74
40-812-4560	STREET PATCHING FOR UTILITY REPAIRS	29,250.00	23,000.00	0.00	17,500.00	0.00	5,500.00	76
40-812-4570	COUNTY WATER PURCHASE	54,975.23	43,120.00	5,089.95	36,433.16	0.00	6,686.84	84
40-812-5400	INSURANCE	18,217.47	23,184.00	0.00	22,993.12	0.00	190.88	99
40-812-5730	CONTINGENCIES	0.00	0.00	0.00	150.00	0.00	150.00-	0
40-812-7430	CAPITAL OUTLAY-VEHICLES	0.00	41,000.00	0.00	0.00	41,065.09	65.09-	100
40-812-7440	CAPITAL OUTLAY - CONT. SERVICES	87,263.42	0.00	0.00	0.00	0.00	0.00	0
40-812-8010	DEBT SERVICE - PRINCIPAL	0.10	97,311.00	0.00	0.00	0.00	97,311.00	0
40-812-8011	DEBT SERVICE - INTEREST	28,482.64	26,418.00	0.00	13,208.86	0.00	13,209.14	50
812 WATER DEPARTMENT		842,445.50	935,921.00	43,854.57	523,638.17	93,647.69	318,635.14	66
40 Utility Fund Expend Total		3,503,928.21	4,733,555.00	154,807.80	1,558,746.94	250,513.84	2,924,294.22	38

40 Utility Fund		Prior	Current	YTD
Revenues:		4,876,792.47	335,037.51	3,251,079.76
Expended:		3,503,928.21	154,807.80	1,809,260.78
Net Income:		1,372,864.26	180,229.71	1,441,818.98

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

---

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
----------------	-------------	---------------	----------	--------------	--------------	------------	---------	--------

---

TOWN OF BEAUFORT  
Statement of Revenue and Expenditures - Operating

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Excess/Deficit	% Real
60-305-0000	WATER CAPACITY FEES	19,352.00	0.00	0.00	19,821.00	19,821.00	0
60-305-0001	SEWER CAPACITY FEES	170,641.00	0.00	0.00	122,131.00	122,131.00	0
60-307-0001	INVESTMENT EARNINGS	628.86	0.00	0.00	0.00	0.00	0
60 Impact Fee Fund Revenue Total		190,621.86	0.00	0.00	141,952.00	141,952.00	0

60 Impact Fee Fund		<u>Prior</u>	<u>Current</u>	<u>YTD</u>
	Revenues:	190,621.86	0.00	141,952.00
	Expended:	0.00	0.00	0.00
	Net Income:	190,621.86	0.00	141,952.00

Grand Totals		<u>Prior</u>	<u>Current</u>	<u>YTD</u>
	Revenues:	17,834,678.66	1,754,432.02	11,141,015.61
	Expended:	13,880,887.14	989,287.16	9,884,372.49
	Net Income:	3,953,791.52	765,144.86	1,256,643.12

Comparison of FY 19-23 Sales and Use Tax Distributions									
Sales Month	Collection Month	Distribution Month	Distribution FY 2019	Distribution FY 2020	Distribution FY 2021	Distribution FY 2022	Distribution FY 2023	% change from PY	
July	August	October	\$102,279	\$154,624	\$198,338	\$228,391	\$264,635	16%	
August	September	November	\$118,261	\$147,895	\$158,529	\$217,102	\$249,919	15%	
September	October	December	\$104,910	\$132,455	\$173,832	\$205,782	\$225,122	9%	
October	November	January	\$113,279	\$130,905	\$162,919	\$194,343	\$218,710	13%	
November	December	February	\$118,047	\$116,991	\$155,965	\$191,363	\$181,677	-5%	
December	January	March	\$112,470	\$133,544	\$177,189	\$215,076	\$235,472	9%	
January	February	April	\$91,523	\$110,330	\$137,779	\$150,659		-100%	
February	March	May	\$96,640	\$96,305	\$136,463	\$172,209		-100%	
March	April	June	\$127,685	\$127,868	\$191,746	\$217,795		-100%	
April	May	July	\$123,099	\$110,588	\$190,518	\$221,813		-100%	
May	June	August	\$145,214	\$158,801	\$210,430	\$232,434		-100%	
June	July	September	\$150,652	\$202,009	\$250,816	\$267,403		-100%	
Total			<u>\$1,404,059</u>	<u>\$1,622,314</u>	<u>\$2,144,525</u>	<u>\$2,514,371</u>	<u>\$1,375,536</u>		



**Town of Beaufort, NC**

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

**Board of Commissioners  
Work Session  
4:00 PM Monday, March 27, 2023  
Train Depot, 614 Broad Street  
Beaufort, NC 28516**

---

**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